

**The Republic of Rwanda
Ministry of Finance and
Economic Planning**

**Manual of Policies and Procedures:
Financial Management & Accounting**

**VOLUME 2
Books of account &
Uniform chart of accounts**

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The structure of this Manual

This Manual is presented in four separate volumes as follows:

- 1° **Volume 1:** Setting out financial policies and procedures.
- 2° **Volume 2 – This Volume: Prescribing the books of account & the uniform chart of accounts.**
- 3° **Volume 3:** Dealing with the policies and procedures for initiating, authorising, processing, and recording financial transactions, assets, liabilities, as well as the required internal controls.
- 4° **Volume 4:** Dealing with financial reporting requirements and procedures including the required government consolidated financial statements.

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Definitions of key terms

- 1° **Accrual basis of accounting:** this basis of accounting recognises transactions at the time they occur regardless of the timing of the associated cash flows. This means that the financial statements prepared under the accrual basis of accounting include not only the transactions settled in cash but also outstanding liabilities and provisions for probable liabilities. Besides, under this basis of accounting non-current assets are capitalised and depreciated over their estimated useful lives, prepaid expenses are recorded as assets until the related services/goods have been received, in which case those assets are written off.
- 2° **Autonomous Budget Agency:** is a government Body, Department, Office, Commission, Board, Agency, Council, not being a local government council, or other similar government entity, not being a public enterprise, which meets the following criteria:
- (a) Is established by a specific legislation;
 - (b) Is fully or partially funded from the central government Consolidated Fund; or
 - (c) Is fully or substantially funded from the self-raised resources but is primarily established to perform government function.
- 3° **Budget Agency:** is a government entity/unit for which, either a budget Vote has been appropriated in accordance with the provisions of the Organic Law, or is a beneficiary of a government subsidy defrayed from the Consolidated Fund.
- 4° **Cash basis of accounting:** the cash basis of accounting recognizes transactions only when the associated cash is received or paid by the entity. The measurement focus in the financial statements prepared on cash basis is balances of cash and changes therein. Thus, primarily financial statements prepared under the cash basis provide readers with information about the sources of cash raised during the period, the purposes for which cash was used and the cash balances at the reporting date. Under the cash basis of accounting, non-current assets are not capitalised hence no depreciation charges – the assets are recorded as “expenses” during the period of purchase. Furthermore, no accruals are made for unpaid or probable liabilities, and prepaid assets are not recorded as such but are instead recorded as “expenses” at the time of payment.
- 5° **Complementary period - otherwise called “13th month”:** this is a period after the close of the financial year (31st December) during which commitments relating to the closed year are paid and reported as expenditure for that year. Uncompleted collections would also be recorded similarly but hitherto, the practice is limited to expenditure. The 13th month transactions supplement the cash basis record, thus ensuring comparability between reported transactions and the corresponding approved budgets.
- 6° **Commitments:** in general terms, this refers to legally binding obligations by virtue of signed contracts for future delivery of goods or services. Technically, these are not “recordable financial transactions” until the goods/services have been delivered. Commitments are specific to a particular budget year even if paid after that year has been closed. This is necessary for comparability between budget execution reporting and the corresponding approved budget. Thus, any duly issued Purchase Orders are recognised as commitments for the purposes of

financial reporting. Note that the Organic Law prohibits any expenditure commitments after the 15th November of each financial year. This assumes that between that date and the end of the financial year, the commitments would have translated into “recordable financial transactions” by delivery of the goods/services, and therefore reported as outstanding liability.

- 7° **Chief Budget Manager:** is the public officer in a Budget Agency entrusted with the responsibility to account for the State finances and property at the disposal of that Budget Agency. The Chief Budget Manager is synonymous with the term “accounting officer”.
- 8° **Consolidation Group:** is the group of the General Government entities, excluding the Extra-budgetary Funds, which are required to be consolidated in the preparation of the government consolidated financial statements.
- 9° **Extra budgetary fund (EBF):** consists of State financial resources, which are not part of the Consolidated Fund by virtue of a specific legislation or agreement with donors for such exclusion. The EBF should not be confused with funds accruing to Autonomous Budget Agencies from alternative sources. For example, advertising fees payable to ORINFOR. Such funds may hitherto be outside the annual budget but for incorrect reason. They should be included in the budget and thus consolidated financial statements.
- 10° **Financial assets:** consist of those assets directly resulting from cash transactions. In this Manual, these include bank and cash balances, short-term deposits at banks, recoverable cash advances and loans. Accordingly, non-financial assets consist of the assets other financial assets. Prepaid expenses are excluded from financial assets because ordinarily they are not recoverable/receivables.
- 11° **Financial liabilities:** consist of those liabilities directly resulting from cash transactions, and in this Manual they include loans (but excluding related interest payable), overdrafts, and treasury bills/bonds sold by government.
- 12° **General Government:** Adopting IPAS¹ and GFS² system terminology, General Government consists of the entities/units that fulfil the functions of government as their primary activity. In this context, the functions of government entail the provision of goods and services for the collective consumption of the community/population as a whole on a non-market & non-exclusivity basis, or redistribution of income and wealth to the population mainly through taxation & compulsory levies, and/or social security schemes.
- 13° **Organic Law:** means the Law No ... of ... 2006 on State Finance and Property, including the associated financial regulations.
- 14° **Public Enterprise:** is an entity meeting the following criteria:
- (a) Is established by a specific Statute and has the power/authority to enter contracts, borrow, acquire assets, sue or be sued in own name;

¹ IPAS = International Public Sector Accounting Standards promulgated by the International Federation of Accountants.

² GFS = General Financial Statistics, A framework of national accounting recommended by the International Monetary Fund.

- (b) Sells goods and/or services in the normal course of its business at a profit or full cost recovery - aim to break-even;
- (c) Is not reliant on continuing government funding to remain a going concern – though it may occur, government subsidy is secondary; and
- (d) Is controlled by government, whether directly or indirectly through another public entity. **Control** means the ability to exercise any of the following powers to govern the financial and operating policies of an entity:
 - (i) To appoint or remove all or the majority of the members of its governing body/board of directors;
 - (ii) To appoint or remove the entity's chief executive;
 - (iii) By virtue of equity ownership, to cast a majority vote at the meetings of the entity.

15° **Public sector:** consists of the General Government and the public enterprises.

Chapter 1. Introduction

1.1 Background

1.1.1 For over two decades, there have not been auditable consolidated financial statements of the Government of Rwanda (GoR) and various Auditor General's reports on individual ministries and agencies have revealed the existence of inadequate accounting practices across GoR. These facts are of major concern. Consequently, GoR has embarked on building its public financial management systems. As part of the programme, the Organic Law was enacted in ... 2006. The Organic Law together with the associated financial regulations are expected to bring about important changes in the way the public finance management system operates. The cornerstone of the Organic Law is the decentralisation of most elements of public financial management from the Ministry of Finance and Economic Planning (MINECOFIN) to the various budget holders/reporting entities – Central Government Ministries, Commissions, Agencies, Boards, and Local Government districts and provinces. However, the Public Accounts Department in MINECOFIN, under the direction of the Accountant General, retains the responsibility for preparing GoR's consolidated financial statements basing on financial reports obtained from the various reporting entities. In addition, the Public Accounts Department is responsible for the performance of the accounting system in Government, including the development and implementation of appropriate written policies and procedures to nurture sound accounting practices in Government, hence this Manual.

1.2 The purpose and scope of this Manual

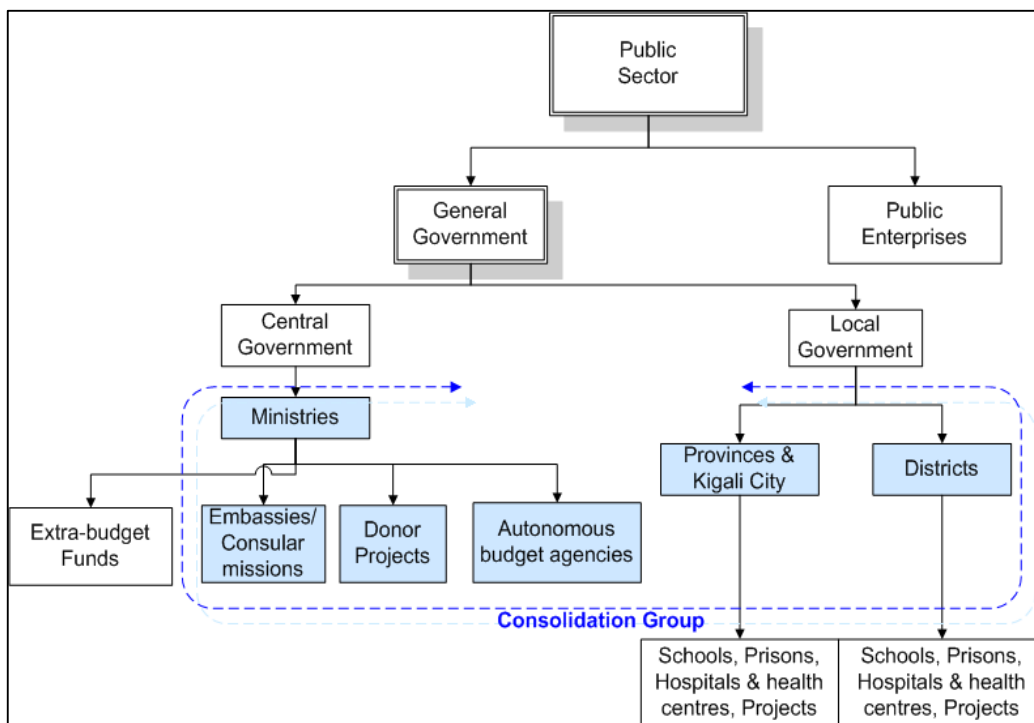
1.2.1 The primary purpose of this Manual is to facilitate:

- 1° Uniform financial policy and accounting framework at each of the reporting entities.
- 2° Appropriate internal controls at each of the entities to enable sound management of State finance and property.
- 3° High standards of financial accounting and reporting as the basis for sound decision-making by the various stakeholders namely; Parliament, Government Executives, taxpayers, the citizens in general, donors and lenders to Government.
- 4° To provide a handy workbook for the personnel entrusted with the accountability for the State finance and property.

1.2.2 Broadly, the policies and procedures for financial management and accounting entail several interdependent functional areas; namely budgeting, procurement of goods/services, management accounting, financial accounting, internal controls including associated internal audit, financial reporting including external audit, as well as the associated accounting systems environment and human resource competences. These matters are best treated in separate dedicated Manuals to ensure appropriate depth and breadth of the contents. Consequently, the scope of this Manual is limited to financial policies and procedures, financial accounting and reporting, associated internal controls, and the underlying books of account and accounting records.

1.2.3 All entities in General Government, which are summarised in Figure 1 below, are required to implement the provisions of this Manual. The full list of the General Government entities is obtainable from the Accountant General in MINECOFIN.

Figure 1: The structure of the public sector



1.2.4 Though technically within the scope of General Government because primarily they exist to fulfil government functions, certain entities sell some or all their services/goods at market prices or on the basis of significant cost recovery. Thus, such entities have the characteristics of both General Government and public enterprise. The dividing line will depend on the extent to which the entity relies on central government subsidies. If the entity is largely financially self reliant, it should be classified as a public enterprise, otherwise it would remain under General Government classification. Examples of those entities include the Office of Tourism and National Parks (ORTPN), National Office of Information (ORINFOR), the National Bank of Rwanda (BNR), the National Social Security Fund (CSR), and similar others.

1.3 Summary of changes ushered by this Volume of the Manual

1.3.1 The implementation of this Volume of the Manual [Volume 2] introduces the following key changes in government accounting practices:

| | Pre-Manual practice | Changes |
|---|---|--|
| 1 | Books of accounts (<i>smartgov</i> system) based on single entry bookkeeping. Books of accounts not integrated. | Books of accounts (<i>smartgov</i> system) based on double entry bookkeeping. Integrated books of account (financial system) – also financial accounting system integrated with the budgeting. |
| 2 | Cash basis of accounting, supplemented with memorandum reporting on commitments to the extent of approved but unpaid Purchase Orders. | Cash basis of accounting supplemented with wider scope memorandum reporting on outstanding current liabilities, financial commitments (recurrent & capital), contingencies and guarantees, consumables & fixed assets inventories, and public debt. The scope of the Statement of Financial Position is limited to financial assets & liabilities, until the launch of the accrual basis accounting. |
| 3 | Incomplete Chart of Accounts consisting of only expenditure budget allocation codes. Erroneous categorisation of expenditure: Items of capital expenditure such as acquisition of tangible fixed assets categorised as “recurrent expenditure”, and items of “recurrent expenditure” such as operational expenses – salaries, stationery etc on donor funded Projects categorised as “development (Capital) expenditure”. | A complete Chart of Accounts consisting of ledger codes for Revenues, Recurrent expenditure, Capital expenditure, assets, liabilities, and funding. Re-classification of expenditures to remove recurrent expenditure from Capital expenditure and vice versa. |
| 4 | Accounting responsibilities centralised at MINECOFIN. | Decentralisation of accounting responsibilities to the accounting officers of the budget holders (Budget Agencies). |
| 5 | Single currency books and exchange losses/gains not accounted for. | Multi-currency books of account to correspond with the underlying bank accounts/original currency of transactions. Exchange losses/gains to be accounted for. |
| | [To be continued during finalisation] | |

1.4 The effective date of the Manual

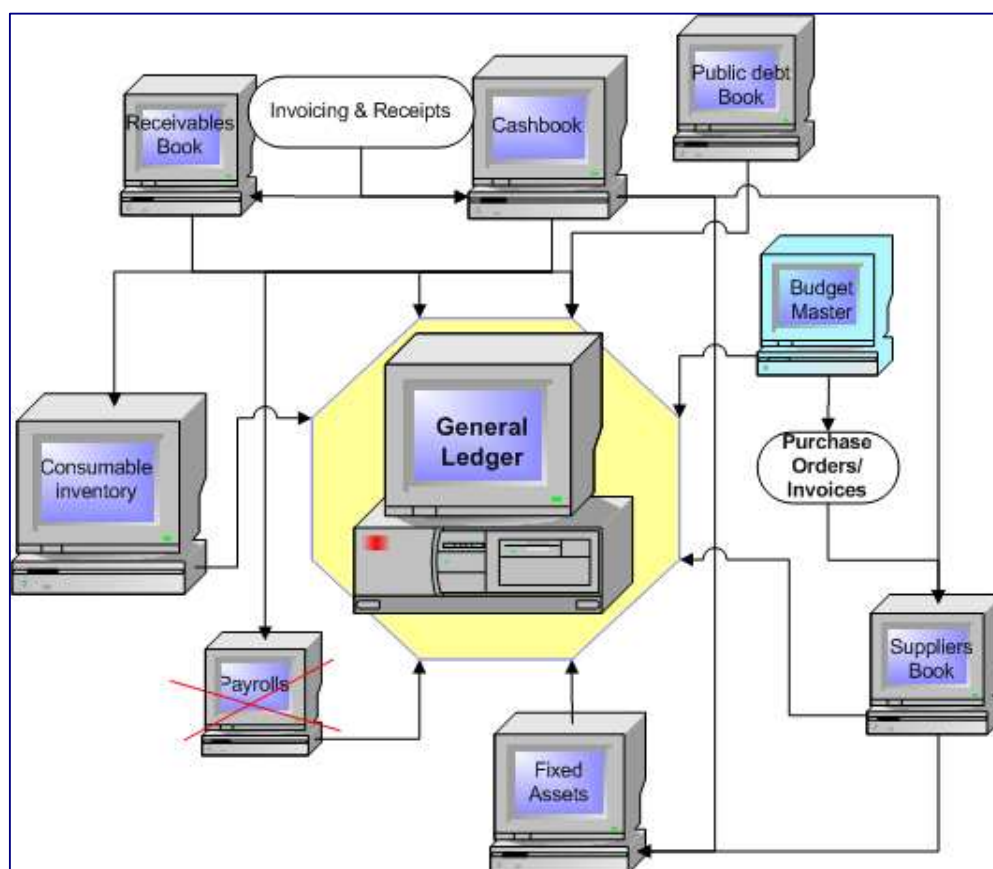
1.4.1 This manual is effective from the financial statements for the fiscal year beginning 1st January and ending 31st December 2006. The Manual will be revised from time to time in response to changes in circumstances and the basis of accounting. Consequently, the second edition of the Manual is expected in 2008 in preparation for the launch of the accrual basis of accounting.

Chapter 2. The books of account and supporting records

2.1 Introduction

2.1.1 Government has put in place an in-house developed, multi-user Integrated Financial Management System (IFMS) (*smartgov*, intended for use throughout the general government. The system is centrally controlled at the headquarters of the Ministry of Finance and Economic Planning, and is accessible to the various authorised users at the Budget agencies, via the “world wide web”. The system modules, which are summarised in Figure 2, are the equivalent of the books of accounts usually kept in a manual accounting system. The *modus operandi* of those modules is explained in the ensuing sections.

Figure 2: The structure of the IFMS



2.1.2 The rollout of the *smartgov* is a gradual process and may indeed take a while for some Budget Agencies to come on board, largely due to reasons of infrastructure and connectivity. This means that in the meantime some Budget Agencies may maintain their books of account using less complex accounting software for at least a couple of years. Indeed, most local government units are likely to fall in this category. However, such Agencies should note that the following are mandatory:

1° The manual books of account should be a set similar to the one in *smartgov*.

- 2° The use of the uniform chart of accounts (chapter 3).
 - 3° The compliance to the reporting requirements prescribed in Volume 4 of this Manual.
- 2.1.3 The system provides for the basic financial reports and the “report writer” functionality enables preparation of tailored reports to meet various user needs.

2.2 The budget master

2.2.1 This module houses the approved annual budgets classified in accordance with the established uniform chart of accounts (chapter 3). After the enactment of the annual State Finance Law and publishing the annual budget in the *Official gazette*, the budget is “loaded” into the budget master component of the IFMS. The “loading” is done centrally at the Ministry of Finance and Economic Planning but Budget Agencies are able to access their budgets at their respective offices.

2.2.2 The budget master has a “procurement” functionality, which provides access to a database of potential suppliers, and processing of budget “commitments”, purchase requisitions/orders or cancellations as necessary, and recording of service/goods delivery.

2.3 The suppliers book

2.3.1 Upon the delivery of goods/services, the supplier invoice is “loaded” via the suppliers’ book module and matched with the relevant purchase order/delivery record (in the budget master). The relevant supplier account (in the suppliers’ book) is thus updated with the liability, and in the event of accrual basis of accounting, there is an automatic link between the suppliers’ book and the general ledger, which simultaneously updates the associated control account in the general ledger. However, in the case of cash basis of accounting, this link is disabled and therefore the movement on the “supplier account” is memorandum record.

2.3.2 Each supplier account is capable to keep record for: contact details, invoices for services rendered or goods delivered, payments to the supplier, a running account balance/statement of account. To enhance liability management, the “supplier book” component pops a prompt for payment in advance of invoice due date and has capability to verify an invoice to prevent duplicate payment. The payments are linked to the “cashbook” module for details about the payment such as the cheque/Payment Order number.

2.3.3 The supplier’s ledger account should be kept in the supplier’s home currency. This is fundamental to facilitate reconciliation of the ledger account with the corresponding statement of account from the supplier. The multi-currency system functionality automatically translates the transactions into the Rwandese currency.

2.4 The cashbook

2.4.1 This module is simply an ordinary cashbook recording the details of the transactions on each bank/cash account maintained by the Budget Agency – deposits and withdrawals from the account. The module has capability for several bank/cash accounts in different currencies. It is fundamental that the bank/cash accounts in the cashbook are kept in their original currencies. In other words, a dollar account in the bank (say BNR) is kept in the cashbook in dollars. This is necessary to enable reconciliation of the cashbook with the corresponding

statement of account from the bank. The reconciliation is done using the automated system functionality for “bank reconciliation”.

2.5 The public debt book

2.5.1 This module is dedicated to the details of the public debt transactions namely; cash drawdown from lenders, repayments, interest charges, and an in-built functionality pops a prompt for repayment in advance of due dates. In addition, the module keeps a record of lender’s particulars, and any un-drawn facilities and their expiry dates. The lender’s ledger accounts in the module are kept in the home currency of the lender to enable reconciliation with the corresponding statement of account from the lender.

2.5.2 At the time the individual lender’s account in the module is updated with transactions (say drawdown or repayments), together with the relevant bank account the associated control account in the general ledger is simultaneously updated.

2.6 The accounts receivable book

2.6.1 This module houses individual ledger accounts of receivables such as vehicle/house loans to government employees or any other loans disbursed, and when the accrual basis of accounting is fully operational, the module will contain ledger accounts for accrued incomes. The module has functionality for ageing the outstanding balances and to pop a recovery reminder in advance of due dates.

2.6.2 At the time the individual debtor’s account in the module is updated with disbursements or recoveries, together with the relevant bank account the associated control account in the general ledger is simultaneously updated.

2.7 Asset registers – consumable inventory and fixed assets

2.7.1 Whilst accounting is on cash basis, the asset registers are simply memorandum because the assets are fully written-off to expenses on acquisition. The memorandum information kept by the registers include the following:

- 1° **Consumables:** cost of purchase, the nature and quantities of stocks at hand, the quantities of the stocks used up as well as the user departments, estimated time for replenishment. This information assists to prevent stock-outs and unduly tying resources.
- 2° **Fixed assets:** cost of acquisition, the quantities and location of the assets, details about change of location, estimated useful lives and estimated time for replacement, asset identification details etc.

2.7.2 With the introduction of accruals basis of accounting, the fixed assets module calculates the depreciation of each item of the fixed assets and automatically updates the general ledger accordingly. Similarly, the consumable inventory module automatically transfers the cost of consumed stocks to the relevant general accounts.

2.8 The general ledger

2.8.1 The general ledger is the “intersection” of the different modules of the IFMS. The uniform chart of accounts resides in the general ledger and is accessible from the other modules. All book adjustments by use of journal entries is done via the general ledger module.

2.9 The payroll

2.9.1 The payroll is currently not integrated with the IFMS for varying reasons. Consequently, payroll transactions are posted to the ledgers via journal entries in the general ledger.

2.10 Responsibilities for the IFMS

2.10.1 In general, the rollout and operation of the IFMS system throughout government is the responsibility of the Accountant General with the support of the Director of Public Accounts and ICT personnel in the Ministry. Nonetheless, the chief budget manager and/or the person responsible for the finance function at the budget agency have a primary responsibility to ensure that the system has been installed at the agency and that it is properly operational. Without prejudice to this generality, the following assignment of responsibilities is necessary to nurture appropriate internal controls and well functioning of the system:

- 1° The different system modules should be assigned with due regard to the assignment of the related functional areas. For example, the cashbook would be best assigned to the personnel dealing with the Treasury function, the public debt book should be the direct responsibility of the persons dealing with public debt matters, the “procurement” personnel should handle the supplier’s book etc.
- 2° The persons handling the cashbook should be different from those entrusted with reconciling the bank accounts. Thus, for example, whilst the Treasury department in Ministry should maintain the cashbook, the Public Accounts Department should be responsible for the bank reconciliations.
- 3° The general ledger is the unalienable responsibility of the persons entrusted with financial reporting at the budget agency, and in the case of the government-wide consolidated financial reporting, the Public Accounts Department is in charge.
- 4° The reporting of the system dysfunctional issues is the responsibility of the individual users. The ICT support team prescribes the procedures to be followed by the users to report those issues.
- 5° Accessibility to the specific system modules or functionalities is by way of passwords, created and maintained by the ICT support team upon prior authorisation of the Accountant General/Director of Public Accounts in the Ministry. The more specific rules to ensure adequate system internal controls are separately issued from time to time, and user attention is drawn to them.

2.11 Supporting records

2.11.1 In general, each entry in the books of account must be supported by proper accounting documents having at least the following characteristics:

- 1° Explains the nature and details of the transaction being recorded and showing the date of its occurrence.
- 2° Shows the persons who have authorised the transaction and the dates of authorisation. The persons indicated must possess the necessary authority granted in accordance with the established financial authority regulations.

- 3° Shows the full budget code, selected from the established uniform chart of accounts, to which the transaction is allocable.
- 4° Shows evidence that the prices involved were decided on the basis of arm-length negotiation, and that as far as possible third party invoices or cash acknowledgement documents have been obtained and securely filed.
- 5° Shows cross reference numbers to all the related documentation such as cheque numbers & bank accounts, supplier invoices received, purchase orders, delivery notes, invoices issued, tax assessments etc.
- 6° The dates the transaction was posted to the books of account and the persons responsible for that posting.

2.11.2 The supporting records must be securely kept and protected from unauthorised access or destruction. This means that a specific person must be entrusted with this responsibility and it is best held by the person who has posted the transaction in the books of account.

Chapter 3. The Uniform Chart of Accounts

3.1 Objectives

3.1.1 The Chart of Accounts is designed to achieve the following objectives:

- 1° To address the financial reporting requirements of the users of the general purpose financial statements as well those special requirements of specific interest groups such as Project donors, without the need to keep additional set of ledgers for the respective Projects.
- 2° To ensure consistency between the classifications of budget allocations and the general ledger account codes. This is particularly important to be able to report on budget variances & analysis when preparing budget execution reports.
- 3° To ensure uniformity in accounting practice throughout General Government. This is particularly important to facilitate the preparation of the government's consolidated financial statements.
- 4° To facilitate responsibility accounting by compilation of costs on the basis of cost centres, government programmes, functions of government, which are important to measure government's extent of performance/success in delivery of its service commitments to the population.
- 5° To facilitate benchmarking of government's performance with similar governments, as the Chart is consistent with IMF's GFS system already adopted by many governments world wide.

3.2 Coding structure

3.2.1 Each ledger account has a unique code of 25 characters in nine levels. The nine levels are grouped into three separate "blocks" of data. The structure of block 1 codes is influenced by two considerations:

- 1° The procedure for consolidation of the government-wide financial statements. The hitherto hierarchical consolidation procedure where autonomous budget agencies are initially consolidated with the parent ministries requires less than 99 codes at this level. However, should the decision change to consolidate the autonomous agencies directly with the Treasury - in other words consistent with the direct follow of funds from the Treasury to those agencies, the codes at this level would exceed 100 and therefore necessitating a 3 digit code structure.
- 2° The need to capture cost data on the basis of the United Nations' Classification of Functions of Government – referred to as COFOG classification. Hitherto, GoR's has 14 broad COFOG categories with several sub-categories necessitating a 3-digit code structure.

3.2.2 Block 2 codes are hinged on the programmatic approach to government budgeting. Consequently, the determination of those codes would be done best by the government ministries and departments responsible for the programmes. This, however, should be done in collaboration with the Budget and Public Accounts Department departments in the Ministry to ensure consistence.

3.2.3 Block 3 codes are based on the economic classification of transactions – that is nature of expenditure inputs and types of assets and liabilities, and the

sources of funding. The need to capture cost data on donor projects on the basis of the specific loans/credit agreements necessitates a 3-digit code for the sources of funding because there are several active loans/credits for most donors.

3.2.4 The following is the code structure described above.

Block 1: (2 levels - 5 characters) XX – XXX

- 1° 2 numeric characters representing cost centres. The current cost centres comprise of Central Government Ministries, Parliament, Supreme Court, Prosecutor General, and Local Government districts. As stated earlier, this list may change depending on the procedure for consolidation of financial statements.
- 2° 3 numeric characters representing classification of expenditure by sectors of government (functions of government), such as Health, Education, Defence, Agriculture, etc: COFOG classification.

Block 2: (3 levels - 9 characters) XXX – XXX – XXX

- 3° 3 numeric characters representing government programmes for which budget allocations have been approved. In general, those programmes vary with different cost centres but it may be possible to have a programme implemented by more than one cost centre.
- 4° 3 numeric characters representing government departments/units, effectively sub-cost centres, which manage the programmes. Currently, the autonomous budget agencies such as the Auditor General’s office, Rwanda Revenue Authority, Commissions, Boards, Agencies, and donor funded Projects are included in this level.
- 5° 3 numeric characters representing sub-programmes for which budget allocations have been approved. For example, the “general inspection of education” sub-programme of “primary education” programme in the Ministry of Education.

Block 3: (4 levels - 14 characters) XXXX – XX – XX – XXX

- 6° Levels 6 to 8 represents the classes of ledger accounts, and each code is prefixed with an alpha character “identifier” as set out in the table below. In view of the cash basis of accounting, the non-financial assets, reserves, and non-financial liabilities (except to the extent of 13th month transactions) are outside the scope of this Manual. The codes for those ledger accounts will be covered in the next version of the Manual based on “accrual basis of accounting.

| Prefix | Cash basis of accounting | Accrual basis of accounting |
|---------------|---------------------------------|------------------------------------|
| R | Recurrent Revenue | Recurrent Revenue |
| G | Capital Revenue | Capital Revenue |
| D | Recurrent Expenditure | Recurrent Expenditure |
| C | Capital Expenditure | Capital Expenditure |
| F | Financial Assets | Financial Assets |

| Prefix | Cash basis of accounting | Accrual basis of accounting |
|--------|--------------------------|-----------------------------|
| L | Financial Liabilities | Financial Liabilities |
| N | | Non-financial Assets |
| T | | Non-financial Liabilities |
| M | | Reserves |

7° 3 numeric characters representing the sources of funds, that is Government of Rwanda (domestic funding), and the respective donors or multilateral lenders (external funding). The specific loans/credits are assigned specific codes to ensure unique identification with the associated donor projects.

3.2.5 The schema of the codes under each of the above levels are set out in tables 1 to 7 at the end of this chapter. The creation of the entire chart of accounts requires separate “loading” of the data tables into the smartgov and then linking each code in each table to form a complete code of 25 digits. Mathematically, this exercise involves combining array of data in seven matrices with several rows and columns.

3.2.6 In the *smartgov* system, the above exercise is done through scroll down menus. To illustrate this *smartgov* process, let us assume a Payment Order (PO) is processed to pay a *salary* to a *public health officer* employed in the *health care unit* in MINISANTE, and that the salary is funded from domestic sources (*Government of Rwanda*). The code into which this transaction would be posted will have been created as follows:

Step 1: The user places the screen cursor on level 1 of the code, scrolls through the menu and clicks on MINISANTE, thus choosing **16** for the *cost centre* code.

Step 2: The user places the cursor on level 2 of the code, scrolls through the menu and clicks on *Health: Primary & Secondary Health Care*, thus choosing **141** for the *government sector* (functional classification) code.

Step 3: The user places the cursor on level 3 of the code, scrolls through the menu and clicks on *Basic Health Care Delivery*, thus choosing **411** for the *funded programme* code.

Step 4: The user places the cursor on level 4 of the code, scrolls through the menu and clicks on *Health Care Unit*, thus choosing **486** for the *implementing unit/department* code.

Step 5: The user places the cursor on level 5 of the code, scrolls through the menu and clicks on *Public Hygiene*, thus choosing **667** for the *funded sub-programme* code.

Step 6: The user places the cursor on level 6 of the code, scrolls through the menu and clicks on *Employee Costs (recurrent expenditure)*, thus choosing **D601** for the *class of ledger account* code. At this level the alpha character prefix becomes important.

Step 7: The user places the cursor on level 7 of the code, scrolls through the menu and clicks on *Administrative Employees*, thus choosing **19** for the *sub-account* code.

Step 8: The user places the cursor on level 8 of the code, scrolls through the menu and clicks on *Wages & Salaries*, thus choosing **01** for the *sub-sub account* code – the economic classification of the expenditure.

Step 9: The user places the cursor on level 9 of the code, scrolls through the menu and clicks on *GoR*, thus choosing **111** for the *source of funds* code.

3.2.7 The resulting complete ledger account code will appear as follows, and the Payment Order (OP) must bear the full ledger code to facilitate posting the transaction.

16 – **141** – **411** – **486** - **667** – **D601** – **19** – **01** - **111**

3.2.8 The above nine steps are repeated as many times as are necessary to create the entire chart of accounts. The chart may then be printed and kept in “hard” form, as necessary – note that the entire chart is in excess of 500 pages. It should be noted that the chart of accounts is continuously updated with new accounts as needed.

3.3 Extraction of data from the ledger

3.3.1 The extraction of data from the ledger requires determining the code range within which the date is located. Thus, the “lower” and “upper” limit ledger codes in that range are critical. The following example illustrates the data extraction:

1° **Recurrent expenditure incurred by MINISANTE**, on all its programmes & sub-programmes, by its different departments, and funded by GoR only. The code range is:

Lower limit: 16 – 111 – 411 – 481 – 661 - D601 – 11 – 01 – 111

Upper limit: 16 – 915 – 417 – 520 – 705 - D649 – 99 – 99 – 111

Explanation:

- ✓ 16 means the code for MINISANTE cost centre;
- ✓ 111 – 915 range means that the expenditure may be cross cutting the entire COFOG;
- ✓ 411 – 417 range means that the expenditure may be associated with any of the MINISANTE programmes;
- ✓ 481 – 520 range means that the expenditure may be incurred by any of the MINISANTE departments;
- ✓ 661 – 705 range means that the expenditure may be incurred on any of the MINISANTE sub-programmes;
- ✓ D601 – 11 – 01 to D649 – 99 – 99 range limits the selection to recurrent expenditure codes; and

✓ 111 means the code for GoR source of funds.

3.4 Ledger account descriptions

The account descriptions set out herein are limited to the cash basis of accounting and are subject to revision upon change to the accrual basis of accounting.

3.4.1 Recurrent revenue

3.4.1.1 Recurrent revenue is the gross financial inflows during a specific reporting period/fiscal year, which result in an increase in government's net assets/net worth. Those inflows increase net worth in the sense that the increase in net assets does not result in similar increase in liabilities. For this reason, recurrent revenue excludes inflows resulting from borrowings.

3.4.1.2 Recurrent revenue may be derived from “exchange” or “non-exchange” transactions. An “exchange” revenue transaction is one in which the government entity receives revenue in exchange for equivalent value in services rendered or goods sold to other parties, or for allowing those other parties use of its assets. In the context of General Government, the examples of “exchange” revenue include the following:

- Sales of publications such as the *Official Gazette*, statistical reports etc.
- Investment income such as dividends from government investments in public or quasi-public business enterprises or interest arising from use of its assets.
- Revenue from lease of government property (e.g airport parking fees) or use of Rwanda's airspace (e.g aeronautical navigation fees).
- Fees for administrative services such as property registration, issuance of travel documents, work permits, and immigration visa.

3.4.1.3 In contrast, there is no equivalent service rendered or goods sold in respect of “non-exchange” revenue – there is no *quid proquo*. GoR's non-exchange revenues include compulsory “transfers”, examples of which include income taxes, taxes on external trade, value added tax, consumption taxes, excise duty, fines, penalties, as well as voluntary grants, gifts and donations from other governments and international institutions.

3.4.1.4 The above revenues are more specifically explained in the ensuing paragraphs, according to their categorisation in the chart of accounts. Tax revenues are classified on the basis of the base on which they are levied – similar to the GFS system of IMF as follows:

3.4.1.5 **Taxes on business income:** These comprise of taxes levied on business profits accruing to business enterprises including sole proprietorships, partnerships and limited liability companies. These taxes are further sub-divided into current year's dues or arrears of prior years, and related penalties, fines and interest for delayed tax settlements. Furthermore, there are sub-categories for large taxpayers and small & medium size taxpayers (SMEs). The 5% withholding taxes collected at the customs points of entry is also included in this category because technically, these are advance income tax. For the same reason, the 3% withholding tax retained on contracts with government is

included in this category. “Tax credits” are integral to the computation of taxation and therefore are treated as “negative tax” to be debited to the relevant ledger account.

3.4.1.6 Taxes on payroll income: These consist of taxes levied on the personal incomes accruing to individuals in the course of serving a contract of employment, whether for a fixed or un-specified period. Those taxes are collected at source and remitted to government by the respective employers in accordance with pay-as-you-earn rules. The taxes are further sub-divided into current year’s dues or arrears of prior years, and related penalties, fines, and interest for delayed tax settlements.

3.4.1.7 Taxes on property income: These consist of taxes accruing from use of the taxpayer’s property by other parties, or property ownership, or transfer/disposal of property ownership. Thus, this category includes withholding tax on interest income, dividends, and royalties, ground rent/taxes on land ownership, taxes on rental income, taxes on capital gains on disposed assets such as shares in companies and real estate (land and buildings), and fees for property registration or transfer of ownership (commonly called “6%”).

3.4.1.8 Indirect taxes on goods and services: This category consists of taxes levied on goods sold and services rendered, based on invoice values. These taxes include value added tax (VAT) (exclude VAT on imported services – which is not refundable), sales taxes (such as consumption tax on beer or soft drinks), and excise duties.

3.4.1.9 Taxes on international trade: This category consists of taxes levied under the customs tariff book such as import duties levied on imported goods, and surcharges. This category also includes withholding taxes levied on services rendered by “non-resident”³ individuals or business enterprises, reverse charge VAT on those services, and demurrage charges on imported goods collected by MAGERWA on behalf of government. Export taxes and price adjustment tax also fall under this category. Rebates on exported goods are treated as “negative tax” and are debited to the relevant ledger account. Airport taxes and air space navigation charges are also included in this category.

3.4.1.10 Miscellaneous fines and penalties: Fines and penalties are compulsory non-exchange revenue by courts of law or other units of government, for example by police for violations of traffic regulations. Forfeitures are amounts surrendered to government as part of the resolution to settle disputes between the government and the payer. Fines and penalties related to tax revenue must not be included in this category but instead be recorded together with that tax.

3.4.1.11 Sundry administrative fees: These include fees for various administrative services rendered by government, such as telecoms licenses, or similar fees charged by the Multi-sector Regulatory Agency, driving permit fees, passport fees, court fees, and private radio and television operator’s licenses, visa and immigration fees, notary fees, sales of tender documents, sales of *Official Gazette*, trading licence, work permits, building authorisation fees,

³ Non-resident = in terms of taxation laws, this technically means a person who is not ordinarily resident in the country and therefore not a locally established taxpayer.

licence to exploit sub-soil natural resources, market dues, and other administrative charges.

3.4.1.12 **Other income:** This category consists of all the other income not mentioned elsewhere, mainly “exchange revenue” such as dividends to government in its capacity as owner of equity investments in commercial enterprises or from the National Bank of Rwanda, profits from national lotteries, interest on financial assets, tuition charged by educational institutions, fees charged by hospitals and health centres, sales of medical supplies, sales of products made at vocational schools, seeds from experimental farms, postcards and art reproductions by museums, admission fees to government museums, parks, and cultural and recreational facilities, and proceeds from income generating projects in local government districts.

3.4.1.13 **Operational grants:** These consist of voluntary non-exchange transfers such as grants/gifts from individuals, foreign governments, and international institutions in support operational costs of specific projects. Recurrent revenue grants are those made for purposes of current expenditure and are not linked to or conditional on the acquisition of an asset by the recipient.

3.4.1.14 **Inter-entity control accounts:** This category of ledger accounts is dedicated to the recording of the transactions between the different entities of government. The balances on these ledger accounts cancel out during the consolidation of the Government’s consolidated financial statements.

3.4.2 Capital revenue

3.4.2.1 Capital revenue is the gross financial inflows that result acquisition of non-current assets or which cover more than one reporting period/fiscal year, or recovery of investments in non-financial fixed assets and investments through disposal/divestiture. The main categories are:

3.4.2.2 **Capital grants:** These are voluntary transfers received from either another government or an international organization. Typically, a capital grant is conditional to acquisition of a fixed asset such as equipment, construction of schools, hospitals, roads or other infrastructure, or to be used to repay government long-term borrowing.

3.4.2.3 **Proceeds from disposed assets:** This includes proceeds from privatization of government equity in public enterprises, and sales of tangible fixed assets.

3.4.3 Recurrent expenditure

3.4.3.1 This expenditure consists of the operational expenditure such as salaries and wages, goods and services, other than acquisition of fixed assets, subsidies, operational grants, and financial costs.

3.4.4 Capital expenditure

3.4.4.1 Capital expenditure consists of the outflows to acquire or develop assets that are used repeatedly or continuously for longer than fiscal year (fixed assets), as well as repayment of long-term institutional loans. Technically, capital expenditure consists of the outflows, which cause no increase or decrease in government’s net assets/net worth because the reduction in cash or cash

equivalent results in an equal increase in a fixed asset. Similarly, the reduction in cash or equivalent to repay public debt results in an equal reduction in government liabilities. Therefore capital expenditure includes:

- The cost of acquisition of shares in a commercial enterprise or international institution such as the PTA Bank or African Development Bank (equity investments).
- The purchase cost of tangible fixed assets such as land, vehicles, office equipment, furniture, computers, industrial machinery - including associated installation costs, agricultural machinery, military hardware (excluding ammunitions), aircrafts etc.
- The purchase cost or development cost of software such as *smartgov* or other special purpose software, whose estimated useful life exceeds one fiscal year.
- The cost of developing infrastructure such as road network, bridges, railway network, aerodromes, telecommunications infrastructure, aeronautical equipment and infrastructure, metrological systems, computer networks, water and electricity systems, etc.
- The cost of constructing buildings.
- The cost of renovation of the above assets to the extent that the result would be expansion of capacity. Note that routine maintenance costs are categorized under recurrent expenditure.
- The cost of developing cultivated fixed assets such as forests, agricultural plantations (perennial crops), and the cost of developing livestock farms.
- The cost of building monuments and other heritage assets.
- The cost of developing infrastructure for exploring sub-soil assets such as mineral ore.
- Repayment of long-term public debt such as World Bank loans. Note that related interest expenses are recurrent expenditure.

3.4.4.2 Capitalization threshold: This is a value above which expenditure of a capital nature is necessarily recorded in books as “capital expenditure”. Transactions below the threshold are recorded as recurrent expenditure while those above the amount are recorded as capital expenditure. The materiality of the transaction is the key basis for determining the threshold. GoR’s capitalization policy is to determine varying thresholds depending on the nature of the fixed assets that result from the expenditure, and the prevailing thresholds are as follows (excluding acquisition of land, which is recorded as capital expenditure regardless of the value involved):

| | |
|-------------------------------------|----------|
| ▪ Buildings | RwF |
| ▪ Fixtures and fittings | RwF ... |
| ▪ Roads & aerodromes infrastructure | RwF ... |
| ▪ Communications infrastructure | RwF ... |
| ▪ Water and Energy infrastructure | RwF ... |
| ▪ Information systems & equipment | RwF ... |
| ▪ Furniture | RwF ... |

| | |
|-------------------------------|---------|
| ▪ Motor vehicles | RwF... |
| ▪ Office equipment | RwF... |
| ▪ Aircraft | RwF ... |
| ▪ Computers and printers | RwF ... |
| ▪ Agricultural machinery | RwF ... |
| ▪ Other specialised equipment | RwF ... |
| ▪ Livestock, Forests, & Crops | RwF ... |
| ▪ Subsoil assets | RwF ... |
| ▪ Monuments & tourist crafts | RwF ... |

3.4.5 Financial assets

3.4.5.1 Financial assets include the bank accounts, cash accounts, loans and advances such as vehicle/house loans to employees, and any investments in short-term securities.

3.4.6 Financial liabilities

3.4.6.1 These consist of domestic public debt (government borrowing using treasury bills and bonds, and overdrafts from local banks) and external public debt – loans from external lenders.

3.4.7 13th non-financial liabilities

3.4.7.1 These consist of ordinary creditors arising from outstanding invoices for goods/services consumed at the end of a financial year.

Table 1: Level 1 Codes: [Cost centres]**Central government**

| | |
|----|--------------------|
| 01 | PRESIREP |
| 02 | PARLIAMENT |
| 04 | PRIMATURE |
| 05 | SUPREME COURT |
| 06 | MINADEF |
| 07 | MININTER |
| 08 | MINAFFET |
| 09 | MINAGRI |
| 10 | MINICOM |
| 12 | MINECOFIN |
| 13 | MINIJUST |
| 14 | MINEDUC |
| 15 | MIJESPOC |
| 16 | MINISANTE |
| 17 | PROSECUTOR GENERAL |
| 18 | MININFRA |
| 20 | MIFOTRA |
| 22 | MINITERE |
| 23 | MINALOC |

Local government

| | |
|----|---------------------|
| 51 | Eastern Province |
| 52 | Southern Province |
| 53 | Western Province |
| 54 | Nothern Province |
| 55 | Kigali City Council |
| 56 | Ngoma District |
| 57 | Bugesera District |
| 58 | Gatsibo District |
| 59 | Kayonza District |
| 60 | Kirehe District |
| 61 | Nyagatare District |
| 62 | Rwamagana District |
| 63 | Huye District |
| 64 | Nyamagabe District |
| 65 | Gisagara District |
| 66 | Muhanga District |
| 67 | Kamonyi District |
| 68 | Nyanza District |
| 69 | Nyaruguru District |
| 70 | Rusizi District |
| 71 | Nyabihu District |
| 72 | Rubavu District |
| 73 | Karongi District |

Chapter 3: The uniform chart of accounts

| | |
|----|---------------------|
| 74 | Ngororero District |
| 75 | Nyamasheke District |
| 76 | Rutsiro District |
| 77 | Burera District |
| 78 | Gicumbi District |
| 79 | Musanze District |
| 80 | Rulindo District |
| 81 | Gakenke District |
| 82 | Ruhango District |
| 83 | Nyarugenge District |
| 84 | Kicukiro District |
| 85 | Gasabo District |

Table 2: Level 2 codes: [Classification functions of government]

| | |
|--------------------------------|---|
| 111 General Public Services: | Executive & Legislative Organs |
| 112 General Public Services: | Economic/ Fin Management & Fiscal Affairs |
| 113 General Public Services: | External Affairs |
| 114 General Public Services: | Labour & Employment Affairs |
| 115 General Public Services: | General Planning & Statistical Services |
| 116 General Public Services: | Public Debt Transactions |
| 117 General Public Services: | General Public Services, N.E.C. |
| 121 Water And Sanitation: | Water Supply |
| 122 Water And Sanitation: | Waste Disposal And Management |
| 131 Youth, Culture And Sports: | Sports And Recreational Services |
| 132 Youth, Culture And Sports: | Art And Cultural Services |
| 133 Youth, Culture And Sports: | Youth And Other Community Services |
| 134 Youth, Culture And Sports: | Youth, Culture And Sports N.E.C. |
| 141 Health: | Primary & Secondary Health Care (Basic Health Care) |
| 142 Health: | Specialised Health Care (inclu. Tertiary Health Care) |
| 143 Health: | Health Care Accessibility |
| 144 Health: | Health, N.E.C. |
| 151 Education: | Pre-Primary And Primary Education |
| 152 Education: | Secondary Education |
| 153 Education: | Tertiary Education |
| 154 Education: | Education Not Definable By Level |
| 155 Education: | Education, N.E.C. |
| 161 Social Protection: | Social Security & Welfare |
| 162 Social Protection: | Gender Protection |
| 163 Social Protection: | Assistance To Vulnerable Groups |
| 164 Social Protection: | Social Protection N.E.C. |
| 211 Defense: | Military of Defense |
| 212 Defense: | Civil Defence |
| 213 Defense: | Defense, N.E.C. |
| 311 Public Order & Safety: | Police & Security Services |
| 312 Public Order & Safety: | Fire Protection Services |
| 313 Public Order & Safety: | Law Courts And Gacaca |
| 314 Public Order & Safety: | Prisons |
| 411 Environmental Protection: | Polution Abatement And Control |
| 412 Environmental Protection: | Biodiversity And Landscape Protection |
| 413 Environmental Protection: | Environmental Protection N.E.C. |
| 511 Agriculture: | Agricultural Development |
| 512 Agriculture: | Livestock And Fisheries |
| 513 Agriculture: | Forestry |

| | |
|--|---|
| 514 Agriculture: | Agriculture, Livestock And Forestry, N.E.C. |
| 611 Industry And Commerce: | Mining And Quarrying |
| 612 Industry And Commerce: | Manufacturing |
| 613 Industry And Commerce: | Trade And Commerce |
| 614 Industry And Commerce: | Tourism |
| 615 Industry And Commerce: | Craft Industry |
| 616 Industry And Commerce: | Industrie Et Commerce, N.E.C. |
| 711 Fuel And Energy: | Coal & Other Solid Mineral Fuels |
| 712 Fuel And Energy: | Natural Gas And Petroleum |
| 713 Fuel And Energy: | Electricity |
| 714 Fuel And Energy: | Fuel And Energy N.E.C. |
| 811 Transport And Communication: | Road Transport |
| 812 Transport And Communication: | Feeder Roads And Tracks |
| 813 Transport And Communication: | Air Transport |
| 814 Transport And Communication: | Communication |
| 815 Transport And Communication: | Transport & Communication, N.E.C. |
| 911 Land, Housing & Community Amenities: | Housing Development |
| 912 Land, Housing & Community Amenities: | Land And Community Development |
| 913 Land, Housing & Community Amenities: | Land, Housing & Community Amenities, N.E.C. |



Table 3: Level 3 codes: [Funded programmes]

| | |
|-------------------|---|
| 111 Presirep | Coordination & Monitoring of PRESREP functions |
| 112 Presirep | Service Of Technical Advisors |
| 113 Presirep | Coordination Of Government Policy |
| 114 Presirep | State House |
| 115 Presirep | Good Governance |
| 116 Presirep | Safety Of Property And Services |
| 121 Parlement | Planning And Coordination Of Activities-Chamber Of Deputies |
| 122 Parlement | Parliamentary Diplomacy-Chamber Of Deputies |
| 123 Parlement | Control Of Government- Chamber Of Deputies |
| 124 Parlement | Drafting And Voting Of Laws - Chamber Of Deputies |
| 125 Parlement | Support Services-Chamber Of Deputies |
| 126 Parlement | Legislative Activities-Senate |
| 127 Parlement | Control Of Government Action -Senate |
| 128 Parlement | Respect of Fundamental Principles (Art. 9 & 54 of Constitution) |
| 129 Parlement | Support Services -Senate |
| 130 Parlement | Inspection, Control, Audit and Organ Of Transparency |
| 141 Primature | Politique Generale Du Gouvernement |
| 142 Primature | Programme Du Gouvernement |
| 143 Primature | Lois, Reglement Et Decisions Du Conseil Des Ministres |
| 144 Primature | Renforcement Des Capacites De Coordination |
| 145 Primature | Traduction Des Documents Officiels Et Interpretariat |
| 146 Primature | Gestion Des Risques Et Des Catastrophes |
| 147 Primature | Politique De L'information Et Developpement Des Medias |
| 148 Primature | Institutional Support |
| 149 Primature | Support To Women's Self Development |
| 150 Primature | Promotion Of Gender Equity In Development |
| 151 Primature | Family Promotion and Protection |
| 152 Primature | Promotion and Protection Of Child Rights |
| 153 Primature | Support To The National Women's Council |
| 154 Primature | Support To The Beijing Action Platform Monitoring Secretariat |
| 155 Primature | Gender Observatory |
| 171 Supreme Court | Supreme Court |
| 172 Supreme Court | High Court And Its Chambers |
| 173 Supreme Court | 12 Upper Courts |
| 174 Supreme Court | 60 Lower Courts |
| 175 Supreme Court | Management and Coordination of Services |
| 181 Minadef | Coordination Of Military Services |
| 182 Minadef | Rwanda Defence Forces |
| 183 Minadef | Development Budget |
| 191 Mininter | National Police |
| 192 Mininter | Prison Services |
| 193 Mininter | Management And Support Services |

| | |
|---------------|---|
| 194 Mininter | Planning, Evaluation and Monitoring of MININTER Policies |
| 195 Mininter | Information and Communication Technology |
| 211 Minaffet | Management and Support Service |
| 212 Minaffet | State Protocol |
| 213 Minaffet | Relations With Africa, Asia And The South Pacific /Oceania |
| 214 Minaffet | Relations With Europe |
| 215 Minaffet | Diplomatic Representation Abroad |
| 216 Minaffet | Relations With America And The United Nations |
| 217 Minaffet | Communication, Public Relations And Rwandan Diaspora |
| 218 Minaffet | Information, and Communication Technology |
| 231 Minagri | Intensification & development of Sustainable Production systems |
| 232 Minagri | Support To Producers' Capacity for Professionalism |
| 233 Minagri | Promotion and development of Agro industry & business |
| 234 Minagri | Institutional Development |
| 251 Minicom | Orientation And Coordination Of The Ministry's Programmes |
| 252 Minicom | Institutional Capacity Building |
| 253 Minicom | Promotion Of Trade |
| 254 Minicom | Export Promotion |
| 255 Minicom | Tourism Development |
| 256 Minicom | Industry Development and Promotion Of Crafts |
| 257 Minicom | Rwanda Bureau of Standards |
| 258 Minicom | Rwanda Investment (and Export) Promotion Agency |
| 259 Minicom | Support Centre For Small And Medium-Size Enterprises |
| 260 Minicom | Promotion Of Cooperatives |
| 281 Minecofin | Economic Planning and Budgeting |
| 282 Minecofin | Budget Execution, Monitoring and Reporting |
| 283 Minecofin | Resource Mobilisation |
| 284 Minecofin | Management Support to MINECOFIN |
| 311 Minijust | Office of the Minister |
| 312 Minijust | Public Relations And Management Of Internal Resources |
| 313 Minijust | Information, Communication and Technology |
| 314 Minijust | Planning and Judicial Policy |
| 315 Minijust | Legislation and Community Service |
| 316 Minijust | Promotion Of The Rule Of Law |
| 317 Minijust | Committees Of Conciliators |
| 318 Minijust | Justice And Institutional Relations Unit |
| 319 Minijust | Reinforcement Of The Judgement Enforcement Organ (Bailiffs) |
| 320 Minijust | Representation Of Rwanda at The ICTR in Arusha |
| 321 Minijust | Settlement Of Legal Matters And Legal Affairs Of The State |
| 322 Minijust | Community Service For Public Benefit (TIG) |
| 323 Minijust | Higher Institute For Law Practice And Development |
| 324 Minijust | GACACA Jurisdictions |
| 341 Mineduc | Pre-Primary Education |
| 342 Mineduc | Primary Education |

| | |
|---------------|--|
| 343 Mineduc | Lower Level Secondary Education |
| 344 Mineduc | Upper Level Secondary Education |
| 345 Mineduc | Initial Training For Teachers |
| 346 Mineduc | Technical And Vocational Training |
| 347 Mineduc | Higher Education |
| 348 Mineduc | Science, Technology And Scientific Research |
| 349 Mineduc | Non-Formal Education |
| 350 Mineduc | Vocational Training |
| 351 Mineduc | Institutional Support |
| 371 Mijespoc | Public Relations and internal services management |
| 372 Mijespoc | Improvement Of Policies And Programmes Of Mijespoc |
| 373 Mijespoc | Development Of Information, Communication Technology |
| 374 Mijespoc | Youth Mobilisation |
| 375 Mijespoc | Development Of National Memory Institutions |
| 376 Mijespoc | Research, acquisition, conservation and exploitation of physical and non-physical patrimony |
| 377 Mijespoc | Promotion Of Documentary Activities And Archives Conservation |
| 378 Mijespoc | Promotion Of Culture And Arts |
| 379 Mijespoc | Promotion Of Sports And Entertainment |
| 380 Mijespoc | Organisation Of Youth Structures And Organisations |
| 411 Minisante | Basic Health Care Delivery |
| 412 Minisante | Specialised Intervention In Major Health Problems |
| 413 Minisante | Development Of Health Structures |
| 414 Minisante | Improvement Of Services Management |
| 415 Minisante | Support To Community Health |
| 416 Minisante | Strengthening Of Infrastructure |
| 416 Minisante | Contracting health services |
| 431 | Prosecutor General: Development And Reinforcing Of Human Resources |
| 432 | Prosecutor General: Capacity Development For Support And Coordination Services |
| 433 | Prosecutor General: Capacity Building For The Planning Service |
| 434 | Prosecutor General: Development And Modernisation Of Infrastructure, Gathering, Treatment and Exchange |
| 435 | Prosecutor General: Partnership On National And International Level |
| 436 | Prosecutor General: Setting Up Of A Support To Victims And Protection Of Witnesses Service |
| 437 | Prosecutor General: Preparation For Taking Over From The ICTR |
| 438 | Prosecutor General: Legal Prosecution Of Genocide Suspects And Of Those Who Fled The Country |
| 451 Mininfra | Development Of Transport Infrastructure |

| | |
|--------------------------------|---|
| 452 Mininfra Services | Provision Of Enough And Quality Work Premises To Public |
| 453 Mininfra | Rehabilitation Of The Cartography |
| 454 Mininfra | Town Planning And Development |
| 455 Mininfra | Settlement Planning And Supervision |
| 456 Mininfra | Development Of The Transport Service |
| 457 Mininfra Infrastructure | Development And Modernisation Of Communication |
| 458 Mininfra | Management And Coordination Of Services |
| 459 Mininfra | Reinforcing And Improvement Of Meteorological Services |
| 460 Mininfra | Exploitation Of The Methane Gas |
| 461 Mininfra Distribution | Increase In Energy Production And Improvement Of Energy |
| 462 Mininfra | Special Unit For Infrastructure Development |
| 463 Mininfra | Promotion And Popularization Of ICT |
| 481 Mifotra | Capacity Building For Management And Support Services |
| 482 Mifotra | Reform Of The Public Service |
| 483 Mifotra | Public Service Commission |
| 484 Mifotra | Employment And Social Security Promotion |
| 485 Mifotra Building | Planning, Development And Human Resources Capacity |
| 486 Mifotra | Strategy For Human Resources Capacity Building |
| 511 Minitere | Land Planning And Management |
| 512 Minitere | Environment Conservation And Protection |
| 513 Minitere | Planning And Monitoring |
| 514 Minitere | Forest Resources |
| 515 Minitere | Water And Sanitation |
| 516 Minitere | Promotion And Development Of Mining |
| 517 Minitere | Human Resource Management And Support Services |
| 531 Minaloc | Local Administration |
| 532 Minaloc | Community Development |
| 533 Minaloc | Social Protection |
| 534 Minaloc | Good Governance And Decentralisation |
| 535 Minaloc | Fiscal Decentralisation And Local Finances |
| 536 Minaloc | Public Relations And Internal Resources Management |
| 537 Minaloc | Information And Communication Technology |
| 538 Minaloc | Good Governance |
| 551 Provinces | Administration And Political Affairs Management |
| 552 Provinces | Coordination And Consolidation Of Planning Systems |
| 553 Provinces | Governance, Social Affairs And Security |
| 571 Districts | Education And Social Cultural Development Of Population |
| 572 Districts | Good Governance, Gender And Social Affairs |
| 573 Districts | Health And Social Wealth Promotion |

Table 4: Level 4 codes: [Implementing Departments/Units/Projects]

| | |
|-----|---|
| 101 | All Ministries: Minister's Cabinet |
| 102 | All Ministries: DAF/Internal Resources/General Services Dept |
| 103 | All Ministries: ICT Unit |
| 111 | Presirep: Cabinet Of The President |
| 112 | Presirep: Co-Ordination Of The Government Policy And Consultants |
| 113 | Presirep: State Protocol |
| 114 | Presirep: National Commission For Unity And Reconciliation |
| 115 | Presirep: National Security Service - Internal Security |
| 116 | Presirep: National Security Service - External Security |
| 117 | Presirep: National Security Service - Migration |
| 118 | Presirep: Ombudsman's Office |
| 119 | Presirep: Advisers Of The President |
| 120 | Presirep: Nepad Permanent Secretariat |
| 131 | Parliament: Office Of The National Assembly |
| 132 | Parliament: Parliamentarians |
| 133 | Parliament: Political Commission |
| 134 | Parliament: Economic And Trade Commission |
| 135 | Parliament: Commission Of Security And National Integrity |
| 136 | Parliament: Science, Culture And Youth Commission |
| 137 | Parliament: Commission Of Agriculture, Livestock And Environment |
| 138 | Parliament: Commission Of National Unity And Human Rights |
| 139 | Parliament: Social Commission |
| 140 | Parliament: Commission Of Budget And State Property |
| 141 | Parliament: Commission Of Foreign Affairs And Cooperation |
| 142 | Parliament: Monitoring And Evaluation Committee |
| 143 | Parliament: Parliamentarians Works |
| 144 | Parliament: Support Of Commissions |
| 145 | Parliament: Legislative Unit-Office Of Deputies |
| 146 | Parliament: Office Of Senate |
| 147 | Parliament: Senators |
| 148 | Parliament: Political And Good Governance Commission |
| 149 | Parliament: Economic And Financial Development Commission |
| 150 | Parliament: Social Affairs, Human Rights And Petition Commission |
| 151 | Parliament: Foreign Affairs, Cooperation, And Security Commission |
| 152 | Parliament: Senate Legislative Services |
| 153 | Parliament: Disciplinary Committee - Senate |
| 154 | Parliament: Auditor General Office |
| 161 | Primature: Prime Minister Services |
| 162 | Primature: Information |
| 163 | Primature: ORINFOR |
| 164 | Primature: Risks And Natural Disaster Coordination |
| 165 | Primature: High Council Of Press |
| 166 | Primature: Ministry In Charge Of Family And Gender Promotion |
| 167 | Primature: Women National Council |
| 168 | Primature: Beijing Permanent Secretariat |

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| 169 | Primature: Gitagata Centre |
| 170 | Primature: Project: Installation Of Community Radios - Nyagatare & Ruhengeri |
| 171 | Primature: Project: Construction Of National Information Centre - Ruhengeri |
| 172 | Primature: Project: Poverty Reduction Actions: Kibuye, Gokongoro, Butare |
| 173 | Primature: Project: Gender Advocacy |
| 174 | Primature: Project: Promotion Of Reproductive Health In Imidugudu |
| 175 | Primature: Project: Development & Monitoring Of The Child |
| 181 | Supreme Court: Supreme Court Presidency |
| 182 | Supreme Court: Secretariat Of Superior Council Of Magistrates |
| 183 | Supreme Court: Protocol And Public Relations |
| 184 | Supreme Court: Judges Of Supreme Court |
| 185 | Supreme Court: High Court Of The Republic |
| 186 | Supreme Court: Upper Courts |
| 187 | Supreme Court: Lower Courts |
| 188 | Supreme Court: Planning |
| 189 | Supreme Court: Project: Support To Courts And Tribunals |
| 201 | Minadef: Military Jurisdictions |
| 202 | Minadef: Chief Of General Staff |
| 203 | Minadef: Joint Office One |
| 204 | Minadef: Joint Office Three |
| 205 | Minadef: Joint Office Four |
| 206 | Minadef: Joint Office Five |
| 207 | Minadef: CIS |
| 208 | Minadef: Presidential Funds To CSS |
| 209 | Minadef: National De-Mining Office |
| 210 | Minadef: Engineering Regiment |
| 211 | Minadef: Project: Construction - Masaka/Kanombe Brigade |
| 212 | Minadef: Project: Construction - Armoury |
| 213 | Minadef: Project: Construction - 14 Shelter At Repeater Station |
| 214 | Minadef: Project: Rehabilitation Of Petrol Stations |
| 215 | Minadef: Project: Residential Houses For Div/Brigade Commanders |
| 216 | Minadef: Project: Rehabilitation Of ESO Butare |
| 217 | Minadef: Project: Construction Of Instrument Block/Rehabilitation Of Dormitories |
| 218 | Minadef: Project: Rehabilitation Of Military Court Marshal |
| 219 | Minadef: Project: Rehabilitation Of Military Prosecution Offices |
| 220 | Minadef: Project: Rehabilitation Of Military Tribunal |
| 221 | Minadef: Project: Rehabilitation Of Military Police Camp |
| 231 | Mininter: National Police |
| 232 | Mininter: Prisons |

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| 233 | Mininter: | Planning, Evaluation, And Monitoring Of Policies |
| 234 | Mininter: | Project: Construction Of Police Head Office |
| 235 | Mininter: | Project: Biogas Installation - Butare Prison |
| 236 | Mininter: | Project: Biogas Installation - Kibungo Prison |
| 237 | Mininter: | Project: Biogas Installation - Miyove Prison |
| 238 | Mininter: | Project: Income Generating Projects In Prisons |
| 239 | Mininter: | Project: Construction Of Butamwa Prison |
| 240 | Mininter: | Project: Construction Of Gisenyi/Ruhengeri |
| 241 | Mininter: | Project: Butare Prison Extension |
| | | |
| 251 | Minaffet | African, Asian, And Middle East Unit |
| 252 | Minaffet | Public Relations, Diaspora, And Communication Unit |
| 253 | Minaffet | Embassy Of Rwanda In Kinshasa |
| 254 | Minaffet | Embassy Of Rwanda In Bonn |
| 255 | Minaffet | Embassy Of Rwanda In Brussels |
| 256 | Minaffet | Embassy Of Rwanda In Geneva |
| 257 | Minaffet | Embassy Of Rwanda In London |
| 258 | Minaffet | Embassy Of Rwanda In New Delhi |
| 259 | Minaffet | Embassy Of Rwanda In Beijing |
| 260 | Minaffet | Embassy Of Rwanda In Washington |
| 261 | Minaffet | Embassy Of Rwanda In Ottawa |
| 262 | Minaffet: | State Protocol Unit |
| 263 | Minaffet: | Europe Unit |
| 264 | Minaffet: | America And United Nations Unit |
| 265 | Minaffet: | Embassy Of Rwanda In Addis Ababa |
| 266 | Minaffet: | Embassy Of Rwanda In Bujumbura |
| 267 | Minaffet: | Embassy Of Rwanda In Dar- Es-Salaam |
| 268 | Minaffet: | Embassy Of Rwanda In Kampala |
| 269 | Minaffet: | Embassy Of Rwanda In Nairobi |
| 270 | Minaffet: | Embassy Of Rwanda In New York |
| 271 | Minaffet: | Embassy Of Rwanda In Pretoria |
| 272 | Minaffet: | Embassy Of Rwanda In Paris |
| 273 | Minaffet: | Embassy Of Rwanda In Tokyo |
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| 281 | Minagri: | Agriculture, Production, And Plants Protection Unit |
| 282 | Minagri: | Animal Resource Unit |
| 283 | Minagri: | Rwanda Animal Resources Development Agency (Rarda) |
| 284 | Minagri: | Agriculture Engineering And Soils Conservation Unit |
| 285 | Minagri: | Popularisation, And Partners Support Unit |
| 286 | Minagri: | Multi-Disciplinary Planning And Programs Coordination Unit |
| 287 | Minagri: | Institute Of Agronomics Science In Rwanda (Isar) |
| 288 | Minagri: | Rwanda Agriculture Development Agency (Rada) |
| 289 | Minagri: | RAAQC |
| 290 | Minagri: | Project: PSTA |
| 291 | Minagri: | Project: PAIGELAC |
| 292 | Minagri: | Project: Rural Development - Bugesera |
| 293 | Minagri: | Project: Management And Protection Of Wetlands |
| 294 | Minagri: | Project: Support To National Land Use System (Vulgarisation) |
| 295 | Minagri: | Project: PADEBL |
| 296 | Minagri: | Project: Rural Sector Support Project - Phase 1 |

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| 297 | Minagri: | Project: Appui Au Filières Semencières Du Rwanda |
| 298 | Minagri: | Project: Agricultural Statistics Support Project |
| 299 | Minagri: | Project: Construction Of Cold Storage At The Airport |
| 300 | Minagri: | Project: Stabex - Coffee & Other Exports Rehabilitation Project |
| 301 | Minagri: | Project: PDCRE |
| 311 | Minicom: | Management Of Trade |
| 312 | Minicom: | Management Of Tourism |
| 313 | Minicom: | Management Of Industry And Small Scale Professional Skills |
| 314 | Minicom: | Rwanda Bureau Of Standards |
| 315 | Minicom: | Rwanda Investment & Export Promotion Agency |
| 316 | Minicom: | CAPMER |
| 317 | Minicom: | Promotion Of Co-Operatives |
| 318 | Minicom: | Project: Competitiveness And Enterprise Development (Cedp) |
| 319 | Minicom: | Project: PPPMER II |
| 331 | Minecofin: | Macroeconomic Policy |
| 332 | Minecofin: | Strategic Planning And Poverty Reduction Monitoring |
| 333 | Minecofin: | National Budget |
| 334 | Minecofin: | National Project Bureau |
| 335 | Minecofin: | Office Of National Statistics |
| 336 | Minecofin: | Public Treasury |
| 337 | Minecofin: | Public Accounts |
| 338 | Minecofin: | Internal Audit Of Government |
| 339 | Minecofin: | Rwanda Revenue Authority |
| 340 | Minecofin: | External Financing |
| 341 | Minecofin: | National Tender Board |
| 342 | Minecofin: | Privatisation Secretariat |
| 343 | Minecofin: | National Insurance Commission |
| 344 | Minecofin: | Institute Of Policy Analysis And Research |
| 345 | Minecofin: | Project: Export Promotion Project |
| 346 | Minecofin: | Project: Research Fund - Projects |
| 347 | Minecofin: | Project: Research Fund -Other |
| 348 | Minecofin: | Project: Support To Management Of Public Investments |
| 349 | Minecofin: | Project: Technical & Logistical Support To Minecofin |
| 350 | Minecofin: | Project: Construction & Rehabilitation Of Buildings |
| 361 | Minijust: | Planning |
| 362 | Minijust: | Legislation And Community Services |
| 363 | Minijust: | Institutional Relations |
| 364 | Minijust: | Litigation And State Juridical Affairs |
| 365 | Minijust: | Management Of Justice |
| 366 | Minijust: | National Commission For Human Rights |
| 367 | Minijust: | Institut Supérieur De Pratique Et Développement Du Droit |
| 368 | Minijust: | Gacaca Jurisdictions |
| 369 | Minijust: | Representation Of Rwanda At The TPIR In Arusha |
| 370 | Minijust: | TIG General Secretariat |
| 371 | Minijust: | Project: Rehabilitation Of Judicial Institutions Support Project |

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| 372 | Minijust: | Project: Law Enforcement Support Project |
| 373 | Minijust: | Project: Rule Of Law Support Project |
| 374 | Minijust: | Project: Technical Assistance To Gacaca Jurisdictions |
| 375 | Minijust: | Project: Support To Gacaca Processes |
| 391 | Mineduc: | Pre-Primary, Primary, And Secondary |
| 392 | Mineduc: | National Centre For Curriculum Development |
| 393 | Mineduc: | National Examination Council |
| 394 | Mineduc: | General Inspection Of Education |
| 395 | Mineduc: | Studies And Planning Of Education |
| 396 | Mineduc: | Higher And Continuing Education |
| 397 | Mineduc: | National Council For Higher Education |
| 398 | Mineduc: | Student Financing Agency Of Rwanda |
| 399 | Mineduc: | UNR |
| 400 | Mineduc: | KIST |
| 401 | Mineduc: | KIE |
| 402 | Mineduc: | KHI |
| 403 | Mineduc: | ISAE |
| 404 | Mineduc: | National Commission For Unesco |
| 405 | Mineduc: | Science, Technology, And Scientific Research |
| 406 | Mineduc: | IRST |
| 407 | Mineduc: | Health And Schools Sports |
| 408 | Mineduc: | Non-Formal Education |
| 409 | Mineduc: | Construction And Schools Equipments |
| 410 | Mineduc: | Vocational Training |
| 411 | Mineduc: | School Of Finance And Banking |
| 412 | Mineduc: | Project: Human Resources Development (Hrdp) |
| 413 | Mineduc: | Project: Education Protection And Development |
| 414 | Mineduc: | Project: Education IV |
| 415 | Mineduc: | Project: Construction Of Classrooms - Primary & Secondary |
| 416 | Mineduc: | Project: Education III |
| 417 | Mineduc: | Project: Quality Improvement In Science Education |
| 418 | Mineduc: | Project: Schoolnet Project |
| 419 | Mineduc: | Project: Support To Technical Schools - Secondary |
| 420 | Mineduc: | Project: Support To Higher Education – UNR expatriate Salaries |
| 421 | Mineduc: | Project: Support To Higher Education - KIST Expatriate Salaries |
| 422 | Mineduc: | Project: Support To Higher Education - KIE Expatriate Salaries |
| 423 | Mineduc: | Project: Support To Higher Education - KHI Expatriate Salaries |
| 424 | Mineduc: | Project: Support To Higher Education - ISAE Expatriate Salaries |

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| 441 | Mijespoc: Youth |
| 442 | Mijespoc: Sports |
| 443 | Mijespoc: Culture And Arts |
| 444 | Mijespoc: National Archives |
| 445 | Mijespoc: Rwandan National Museum |
| 446 | Mijespoc: Genocide Memorial |
| 447 | Mijespoc: Youth National Council |
| 448 | Mijespoc: National Library |
| 449 | Mijespoc: Project: Promotion Of Reproductive Health |
| 450 | Mijespoc: Project: Socioeconomic Integration Of The Rwandan Youth |
| 451 | Mijespoc: Project: Construction Of The Genocide Documentation Centre |
| 452 | Mijespoc: Project: Public Library Project |
| 453 | Mijespoc: Project: Support To Development Of Rwandese Culture |
| 454 | Mijespoc: Project: Development Of Regional Museums And Cultural Sites |
| 455 | Mijespoc: Project: Construction Of Gikongoro Stadium |
| 456 | Mijespoc: Project: Nyanza Olympic Village |
| 457 | Mijespoc: Project: Construction Of Regional Stadiums |
| 458 | Mijespoc: Project: High Altitude Training Centre |
| 459 | Mijespoc: Project: Olympic Swimming Pool Project |
| 460 | Mijespoc: Project: Support To Youth Training |
| 481 | Minisante: Mother And Child Health Unit |
| 482 | Minisante: Epidemiology And Diseases Prevention Unit |
| 483 | Minisante: Nurse And Midwife |
| 484 | Minisante: Public Relations And Internal Resources Management |
| 485 | Minisante: Research And Planning Unit |
| 486 | Minisante: Health Care Unit |
| 487 | Minisante: Research On Hiv/Aids And Treatment Centre (Trac) |
| 488 | Minisante: National Leprosy And Tuberculoses Programme |
| 489 | Minisante: National Malaria Programme |
| 490 | Minisante: National Public Health Laboratory |
| 491 | Minisante: Pharmacy Unit |
| 492 | Minisante: Mental Health |
| 493 | Minisante: CHK |
| 494 | Minisante: Ndera Psychiatric Hospital |
| 495 | Minisante: Red Cross Of Rwanda |
| 496 | Minisante: Labophar |
| 497 | Minisante: National Blood Transfusion Programme |
| 498 | Minisante: King Faysal Hospital |
| 499 | Minisante: National University Hospital |
| 500 | Minisante: National Commission Against Hiv |
| 501 | Minisante: Project: Nursing Instructors' Training |
| 502 | Minisante: Project: Support To Kabyayi Health District |
| 503 | Minisante: Project: Support To Kigali Health District |
| 504 | Minisante: Project: Support To Kigali-Ngali Health District |
| 505 | Minisante: Project: Support To LRSP |
| 506 | Minisante: Project: Support To CHK 2002 - 2005 |
| 507 | Minisante: Project: Strengthening Tuberculosis Control In Rwanda |

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| 508 | Minisante: Project: Controlling Malaria In Rwanda |
| 509 | Minisante: Project: Malaria Control Integrated Project |
| 510 | Minisante: Project: Support To Mental Health |
| 511 | Minisante: Project: Decentralisation Of Treatment & Care For People Living With HIV-Aids |
| 512 | Minisante: Project: HIV/Aids Prevention And Child Participation |
| 513 | Minisante: Project: Multi-Sector Aids Programme |
| 514 | Minisante: Project: National Plan For Multi-Sector Aids Control |
| 515 | Minisante: Project: PACFA - Protection And Care Of Families Against Aids |
| 516 | Minisante: Project: INT/Initiative Esther |
| 517 | Minisante: Project: Voluntary Counselling And Testing (VCT) |
| 518 | Minisante: Project: Institutional Support - Minisante (Phase 3) |
| 519 | Minisante: Project: District Hospital Equipment Project |
| 520 | Minisante: Project: King Faysal Hospital Rehabilitation/Extension |
| 531 | Prosecutor General: Public Prosecutor's Office -Secretariat General |
| 532 | Prosecutor General: Prosecutor Office-Public Prosecutor Department |
| 541 | Mininfra: Public Works Unit |
| 542 | Mininfra: Transport |
| 543 | Mininfra: Planning Unit |
| 544 | Mininfra: Directorate Of Meteorology |
| 545 | Mininfra: Public Relation And Internal Resources Management |
| 546 | Mininfra: Energy Unit |
| 547 | Mininfra: Rwanda Information Technology Authority |
| 548 | Mininfra: Methane Gas Unity |
| 549 | Mininfra: The Special Unit For Infrastructure Development |
| 550 | Mininfra: Project: Isaka - Kigali Railway Line Project |
| 551 | Mininfra: Project: Bugesera Airport Project |
| 552 | Mininfra: Project: Isaka Railway Terminal Project |
| 553 | Mininfra: Project: PDST Transport Sector Development Project |
| 554 | Mininfra: Project: Gitarama - Ngororero - Mukamira Road |
| 555 | Mininfra: Project: Roads & Bridges Project: Cyangugu - Bugarama, Gashora Bridge |
| 556 | Mininfra: Project: Ruhengeri - Gisenyi Road Project |
| 557 | Mininfra: Project: Kicukiro - Nyamata - Nemba Road Project |
| 558 | Mininfra: Project: Kibuye - Ruganda Road Project |
| 559 | Mininfra: Project: RRA, NSS, OAG, NBS Building Project |
| 560 | Mininfra: Project: Umutara Province Headquarters Project |
| 561 | Mininfra: Project: Nkumba Ingando Equipment Centre |
| 562 | Mininfra: Project: Extension Of Minijust/Supreme Court Buildings |
| 563 | Mininfra: Project: National Assembly Building Rehabilitation - Phase II |
| 564 | Mininfra: Project: Construction Of SBF Buildings |
| 565 | Mininfra: Project: PIGU |
| 566 | Mininfra: Project: AEPE |
| 567 | Mininfra: Project: Technical Support To Directorate Of Roads |

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| 568 | Mininfra: | Project: Development & Modernisation Of Postal Services |
| 569 | Mininfra: | Project: Energy Sector Reform Project |
| 570 | Mininfra: | Project: Technical Support To Directorate Of Meteorology |
| 571 | Mininfra: | Project: Gasiza, Bukonya, Mbazi, Cyungo, Gatare Electrification |
| 572 | Mininfra: | Project: Kigali - Kiyumba 30kv Line |
| 573 | Mininfra: | Project: Kilinda - Gikongoro - Mata - Nshili 30kv Line |
| 574 | Mininfra: | Project: Mukungwa, Gihira, Gisenyi Hydro Stations Rehabilitation |
| 575 | Mininfra: | Project: Kibuye - Karongi 110kv Ht Line |
| 576 | Mininfra: | Project: Urgent Electricity Infrastructure Rehabilitation Project |
| 577 | Mininfra: | Project: Construction Of Micro-Centres |
| 578 | Mininfra: | Project: Kora - Karisimbi 30kv Mt Line |
| 579 | Mininfra: | Project: Biomass Project |
| 580 | Mininfra: | Project: New Sources Of Energy Project |
| 581 | Mininfra: | Project: Kampala - Kigali Oil Pipeline Project |
| 582 | Mininfra: | Project: Ruhengeri Oil Depot Rehabilitation Project |
| 583 | Mininfra: | Project: Technical Assistance To Mininfra |
| 584 | Mininfra: | Project: Tele-Centres Pilot Project |
| 601 | Mifotra: | Public Administration |
| 602 | Mifotra: | Public Service Commission |
| 603 | Mifotra: | Department Of Labour And Employment Promotion |
| 604 | Mifotra: | Planning And Human Resource Development |
| 605 | Mifotra: | Human Resources & Institutional Development Agency (HIDA) |
| 606 | Mifotra: | RIAM |
| 607 | Mifotra: | Project: Public Sector Capacity Building Project |
| 608 | Mifotra: | Project: Rehabilitation/Extension of RIAM |
| 621 | Minitere: | Directorate Of Land |
| 622 | Minitere: | Department Of Environmental Protection |
| 623 | Minitere: | Department Of Planning |
| 624 | Minitere: | Forestry Management |
| 625 | Minitere: | Forestry Preservation Services |
| 626 | Minitere: | Water And Sanitation |
| 627 | Minitere: | Mines And Geology |
| 628 | Minitere: | Rwanda Environment Management Authority |
| 629 | Minitere: | Rwanda Mines And Geology Agency |
| 630 | Minitere: | Project: IPMCE Project |
| 631 | Minitere: | Project: NBFP Project |
| 632 | Minitere: | Project: Strengthening Biodiversity Conservation |
| 633 | Minitere: | Project: PAIGER |
| 634 | Minitere: | Project: PAFOR |
| 635 | Minitere: | Project: Bugesera - Karengwe Aep Project |
| 636 | Minitere: | Project: Butare 1200 Aep Rehabilitation |
| 637 | Minitere: | Project: Kigali 4000 Aep Rehabilitation |

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| 638 | Minitere: | Project: Reinforcement Of Aep Kigali |
| 639 | Minitere: | Project: Reinforcement Of Aep Kigali - Nyabarongo |
| 640 | Minitere: | Project: Butare Aep Rehabilitation |
| 641 | Minitere: | Project: Butare Aep Phase Ii Rehabilitation/Extension |
| 642 | Minitere: | Project: Gisenyi/Cyangugu Aep Rehabilitation/Extension |
| 643 | Minitere: | Project: Kigali & Urban Water Supply System Project |
| 644 | Minitere: | Project: Rural Water Supply Sustainability Project |
| 645 | Minitere: | Project: Integrated Management Of Water Resources |
| 646 | Minitere: | Project: Technical Support To Directorate Of Water |
| 647 | Minitere: | Project: Gikongoro/Kibuye Aep Centres |
| 648 | Minitere: | Project: Butare Urban Aep Project |
| 649 | Minitere: | Project: Aep In 8 Districts Around Kigali |
| 650 | Minitere: | Project: Water Loss Control Project |
| 651 | Minitere: | Project: Gitarama, Nyanza, Rwamagana Aep Rehabilitation/Extension |
| 652 | Minitere: | Project: Ruhengeri, Kibungo, Nyagatare, Gokongoro, Kibuye, Byumba Aep Rehabilitation |
| 653 | Minitere: | Project: Rural Water & Sanitation Project |
| 654 | Minitere: | Project: Aepa Project |
| 671 | Minaloc: | Territorial Administration |
| 672 | Minaloc: | Community Development |
| 673 | Minaloc: | Social Protection |
| 674 | Minaloc: | Good Governance And Decentralisation |
| 675 | Minaloc: | Fiscal Decentralisation And Local Government Finance Unit |
| 676 | Minaloc: | Electoral Commission |
| 677 | Minaloc: | Political Consultative Forum |
| 678 | Minaloc: | Project: PEDREICIU - Umutara (Project Twin) |
| 679 | Minaloc: | Project: PEDREICIU - Umutara |
| 680 | Minaloc: | Project: Development Support To Buliza, Rulindo, Rushashi, Shyorongi Districts |
| 681 | Minaloc: | Project: Community Development And Decentralisation Project |
| 682 | Minaloc: | Project: Common Development Fund Project (FCD) |
| 683 | Minaloc: | Project: PDL - HIMO |
| 684 | Minaloc: | Project: PDL - Ubudehe |
| 685 | Minaloc: | Project: Support To Districts Poverty Reduction Programmes Project |
| 701 | Districts: | Education, Youth And Culture Unit |
| 702 | Districts: | Good Governance, Gender, And Administration Unit |
| 703 | Districts: | Health, And Family Unit |
| 731 | Provinces: | Governor's Cabinet |
| 732 | Provinces: | Planning And Coordination Of Districts Development Programs |

733 Provinces: Management Of Political And Administrative Affairs Of
Districts

Table 5: Level 5 codes: [Sub-programmes]

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| 101 | All | Management Support |
| 111 | Presirep | Coordination of PRESIREP activities |
| 112 | Presirep | Local Initiatives |
| 113 | Presirep | International Cooperation |
| 114 | Presirep | Celebration Functions |
| 115 | Presirep | Security Of The President |
| 116 | Presirep | Public Relation And Reception Of Visitors |
| 117 | Presirep | Technical Council |
| 118 | Presirep | Monitoring Of Government Policy |
| 119 | Presirep | Smooth Running Of State House |
| 120 | Presirep | Office Of The Permanent Secretary |
| 121 | Presirep | Property And Assets Declaration Unit |
| 122 | Presirep | Fight Against Corruption And Related Offences Unit |
| 123 | Presirep | Prevention of Injustice, Corruption, and Related Offences |
| 124 | Presirep | Unity And Reconciliation Programme |
| 125 | Presirep | Administrative and Financial Activities Unity & Reconciliation Commission |
| 126 | Presirep | Planning And Management Of Programmes |
| 127 | Presirep | Civic Education Reinforcement |
| 128 | Presirep | Peace Building And Conflict Management |
| 129 | Presirep | Information , Publication, And Communication |
| 130 | Presirep | Coordination And Monitoring Of Nepad Activities |
| 131 | Presirep | Coordination, Animation And Orientation Of ISO Activities. |
| 132 | Presirep | Coordination, Animation And Orientation Of ESO Activities |
| 133 | Presirep | Coordination, Animation And Orientation Of Migration Activities |
| 151 | Parlement | Planning And Coordination Of The Activities Of The Chamber Of Deputies |
| 152 | Parlement | Participation In Inter-Parliamentary Conferences |
| 153 | Parlement | Support To Parliamentary Diplomacy Initiatives |
| 154 | Parlement | Support To National Sections Of Inter-Parliamentary Networks |
| 155 | Parlement | Evaluation Of Decentralisation And Justice Policies |
| 156 | Parlement | Evaluation Of Economic Policies And Poverty Reduction Programme |
| 157 | Parlement | Sensitisation And Evaluation On National Security |
| 158 | Parlement | Evaluation Of Policies On Education, Science And Technology |
| 159 | Parlement | Evaluation Of Policies On Agriculture, Livestock, Housing And Environment |
| 160 | Parlement | Sensitisation On Unity And Reconciliation, Human Rights Promotion And Evaluation Of Gacaca Jurisdictions Process |
| 161 | Parlement | Evaluation Of Social Policies |

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| 162 | Parlement Execution | Examining The Finance Law And Evaluation Of Its |
| 163 | Parlement Cooperation | Evaluation Of Policies On Foreign Affairs And |
| 164 | Parlement Protection | Evaluation Of Policies On Gender And Family |
| 165 | Parlement Population | Addressing And Follow Up Of Petitions Of The |
| 166 | Parlement Chamber Of Deputies | Follow Up And Evaluation Of Activities Of The |
| 167 | Parlement | Legislative Research |
| 168 | Parlement | Initiative On Proposal Of Bills |
| 169 | Parlement | Legislative Analysis |
| 170 | Parlement | Dissemination Of Laws |
| 171 | Parlement | Evaluation On Laws Enforcement |
| 172 | Parlement Proceedings | Regular Updating Of The Minutes Of Plenary Sessions |
| 173 | Parlement Centre | Modernisation Of The Research And Documentation |
| 174 | Parlement | Support To The Press And Communication Unit |
| 175 | Parlement | Publication, Compilation Et Coding Of Laws |
| 176 | Parlement Texts | Writing, Translation, And Harmonisation Of Legislative |
| 177 | Parlement Website | Improving And Management Of The Parliament |
| 178 | Parlement Continuous ICT Development | Modernisation Of Management Systems Through |
| 179 | Parlement Departments | Planning, Follow Up And Evaluation Of Activities Of |
| 180 | Parlement | Logistics And Support Services |
| 181 | Parlement | Coordination Of Activities Of The Senate |
| 182 | Parlement | Development Of National Legislation |
| 183 | Parlement | Evaluation Of Government Policies |
| 184 | Parlement Economy And Finance | Monitoring Of Government Policies In Respect Of |
| 185 | Parlement Affairs, Human Rights And Petitions | Monitoring Of Government Policies In Regard To Social |
| 186 | Parlement Foreign Affairs, Cooperation And Security. | Evaluation Of Government Policies In Regard To |
| 187 | Parlement | Monitoring And Evaluation By Senators |
| 188 | Parlement | Respect Of Fundamental Principles |
| 189 | Parlement Constitution) | Supervision Of Political Parties (Art. 54 Of The |
| 190 | Parlement | Writing Of Minutes Of Sessions Proceedings |
| 191 | Parlement | Support To Documentation Centre |
| 192 | Parlement | Support To Press And Communication Unit |
| 193 | Parlement | Compiling And Coding Of Laws Adopted |
| 194 | Parlement | Development Of Information Technology |
| 195 | Parlement | Human Resource Development |
| 196 | Parlement | Logistics And Bursar's Office/Intendance |

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| 197 | Parlement | Audit ,Control ,Training And Reports |
| 211 | Primature | Dissemination Of The Government's General Policy |
| 212 | Primature | Execution Of Government's General Policy |
| 213 | Primature | Promotion Of Good Relations With Partner Countries |
| 214 | Primature | Dissemination Of The Government's Programme |
| | Document | |
| 215 | Primature | Coordination Of The Implementation Of Government's |
| | Programme | |
| 216 | Primature | Publication Of Laws, Regulations And Instructions In |
| | The Official Gazette | |
| 217 | Primature | Publication Of Cabinet Meeting Decisions |
| 218 | Primature | Reinforcement Of The Performance Of Human |
| | Resources | |
| 219 | Primature | Modernisation Of Communications |
| 220 | Primature | Translation Of Documents In The Three Official |
| | Languages From 2005 To 2007 | |
| 221 | Primature | Interpretation In The Three Official Languages |
| 222 | Primature | Setting Up Of Risk And Disaster Management |
| | Structures | |
| 223 | Primature | Material And Financial Support To Disaster Affected |
| | People | |
| 224 | Primature | Risks And Disasters Prevention |
| 225 | Primature | Press And Media Development & Analysis |
| 226 | Primature | Administration And Finance |
| 227 | Primature | Radio Service |
| 228 | Primature | TVR Service |
| 229 | Primature | Décor Service |
| 230 | Primature | Pecipho Service |
| 231 | Primature | Technical Service |
| 232 | Primature | Monitoring And Resolving Legal Matters And Press |
| | Related Offences | |
| 233 | Primature | Strengthening The Socio-Political Promotion Of |
| | Women | |
| 234 | Primature | Strengthening Economic Empowerment Of Women |
| 235 | Primature | Fight Against Gender-Based Sexual Violence |
| 236 | Primature | Gender Advocacy And Training |
| 237 | Primature | Integration Of Gender In Policies In Programmes And |
| | In Budget | |
| 238 | Primature | Gender Coordination |
| 239 | Primature | Promotion Of The Legal Framework In Relation To |
| | Gender, Children And Women | |
| 240 | Primature | Promotion Of Cultural Values |
| 241 | Primature | Diffusion Of The National Policy On Family |
| 242 | Primature | Family Education |
| 243 | Primature | Family Planning |
| 244 | Primature | Dialogue Session |
| 245 | Primature | Organisation Of The International Family Day |
| 246 | Primature | Fight Against Violences To Child |
| 247 | Primature | Child Survive And Protection |

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| 248 | Primature | Child Participation |
| 249 | Primature | Legal Revision |
| 250 | Primature | Restructuring Of The Gitatagata Centre |
| 251 | Primature | Inspection |
| 252 | Primature | Putting In Place Of Effective Coordination Structure And Of Forces For Consultation Of Children |
| 253 | Primature | Building The Capacity Of The National Council Of Women At All Levels |
| 254 | Primature | Monitoring And Evaluation Of The Activities Of The National Council Of Women |
| 255 | Primature | Research And Studies |
| 256 | Primature | Monitoring Of 12 Sectors Of The Beijing And Other Conventions |
| 257 | Primature | Capacity Building |
| 258 | Primature | Monitoring And Evaluation |
| 271 | Supreme Court | Training Of Judicial Personnel |
| 272 | Supreme Court | Logistic |
| 273 | Supreme Court | Construction And Rehabilitation Of Infrastructure |
| 274 | Supreme Court | Study Documentation And Research |
| 275 | Supreme Court | Judiciary Rendered |
| 276 | Supreme Court | Inspection Of Courts And Tribunals |
| 277 | Supreme Court | Training Of Judicial Personnel |
| 278 | Supreme Court | Case Judgement |
| 279 | Supreme Court | Training Of Personnel |
| 280 | Supreme Court | Coordination Of Services Of Supreme Court |
| 281 | Supreme Court | Development And Extension Of information Systems |
| 282 | Supreme Court | Management Of Internal Resources |
| 283 | Supreme Court | Planning And Program Evaluation |
| 301 | Minadef | Human Resources Development |
| 302 | Minadef | Support To Production Programs |
| 303 | Minadef | Development Projects |
| 321 | Mininter | Prevention Of Crimes And Offences |
| 322 | Mininter | Emergency Service |
| 323 | Mininter | Capacity Building |
| 324 | Mininter | Infrastructure And Logistics |
| 325 | Mininter | Road Safety |
| 326 | Mininter | Anti Terrorism |
| 327 | Mininter | Welfare Of Prisoners |
| 328 | Mininter | Transport Of Prisoners |
| 329 | Mininter | Capacity Building |
| 330 | Mininter | Income Generating Activities For Prisons |
| 331 | Mininter | Supervision And Coordination Of MININTER Policies |
| 332 | Mininter | Public Relations, Communication, And Press |
| 333 | Mininter | Rational Management Of Human Resources |
| 334 | Mininter | Preparation Of The Ministry Budget |
| 335 | Mininter | Management And Accounting Of The Ministry |
| 336 | Mininter | Legal Monitoring |

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| 337 | Mininter | Planning And Statistics |
| 338 | Mininter | Cooperation With Outside World |
| 339 | Mininter | Resource Mobilisation |
| 340 | Mininter | Evaluation Of The Norms And Performance For MININTER Programmes |
| 341 | Mininter | Monitoring And Evaluation Of Projects |
| 342 | Mininter | Providing Amenities In Services |
| 343 | Mininter | Staff Training In Ict |
| 344 | Mininter | Cooperating With The Outside World |
| 345 | Mininter | Installing Communication Tools |
| 346 | Mininter | Assessing Ict Norms And Procedures In MININTER |
| 361 | Minaffet | Diplomatic Mail |
| 362 | Minaffet | Diplomacy And Cooperation |
| 363 | Minaffet | Ordinary Mail |
| 364 | Minaffet | Archiving Of Documents |
| 365 | Minaffet | Budget |
| 366 | Minaffet | Patrimony And Planning |
| 367 | Minaffet | Personnel |
| 368 | Minaffet | Organisation And Controlling Embassies By Gri |
| 369 | Minaffet | Communication And Public Relations |
| 370 | Minaffet | Legal Affairs |
| 371 | Minaffet | Organisation Of Protocol |
| 372 | Minaffet | Ceremonies And Visits |
| 373 | Minaffet | Privileges And Immunities |
| 374 | Minaffet | Relations With Asian And Central And South Pacific/ Countries |
| 375 | Minaffet | Relations With African And Middle East Countries |
| 376 | Minaffet | Relations With Continental Organisations Based In Africa |
| 377 | Minaffet | Relations With Northern Europe And The United Kingdom |
| 378 | Minaffet | Relations With Western And Eastern Europe |
| 379 | Minaffet | Relations With International Organisations Based In Europe |
| 380 | Minaffet | Logistics And Equipment |
| 381 | Minaffet | Relations With America |
| 382 | Minaffet | Relations With The United Nations And Its Agencies |
| 383 | Minaffet | Supporting The Service |
| 401 | Minagri | Management Of Natural Resources And Soil Conservation |
| 402 | Minagri | Integrated System Of Intensive Agricultural, Livestock, And Forestry Production |
| 403 | Minagri | Marshlands Development |
| 404 | Minagri | Irrigation Development |
| 405 | Minagri | Supply And Use Of Soil Fertilisers And Mechanisation |
| 406 | Minagri | Food Security And Vulnerability Management |
| 407 | Minagri | Protection Of Plants |
| 408 | Minagri | Production And Livestock Health |

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| 409 | Minagri | Forestry And Agro-Forestry |
| 410 | Minagri | Management Of The Germoplasm Of Forests And Plants |
| 411 | Minagri | Management Of Soil And Water |
| 412 | Minagri | Technology Transfer |
| 413 | Minagri | Biotechnologies |
| 414 | Minagri | Post-Harvest Treatment |
| 415 | Minagri | Promotion Of Op And Capacity Building For Producers |
| 416 | Minagri | Restructuring Of Close-To-Producer Services And Rural Innovation |
| 417 | Minagri | Rural Financial Systems And Agricultural Credit Development |
| 418 | Minagri | Creating An Incentive Business Climate And Entrepreneurship Development |
| 419 | Minagri | Promotion Of Branches And Horticulture Development |
| 420 | Minagri | Transformation And Competitiveness Of Agricultural And Livestock Products |
| 421 | Minagri | Ict Development And Coordination In Agricultural Sector |
| 422 | Minagri | Planning, Coordination , And Monitoring-Evaluation Of The Agricultural Sector |
| 441 | Minicom | Definition Of Policies, Strategies And Programmes Of Minicom |
| 442 | Minicom | Harmonisation Of Cooperation Between The Government And Private Sector Operators |
| 443 | Minicom | Capacity Maintaining |
| 444 | Minicom | Improving Intellectual Capacities |
| 445 | Minicom | Improving Domestic Trade Environment |
| 446 | Minicom | Promotion Of External Trade |
| 447 | Minicom | Dissemination Of Information About The Export Market |
| 448 | Minicom | 10% Increase In Export Products |
| 449 | Minicom | Promotion Of Products Identified In Comesa, In America And In European Union |
| 450 | Minicom | Monitoring Of Imports |
| 451 | Minicom | Creation Of A Conducive Environment |
| 452 | Minicom | Marketing Of Rwandan Tourism |
| 453 | Minicom | Improving Working Capacity |
| 454 | Minicom | Elaboration Of Quality Standards |
| 455 | Minicom | Increase Of Production And Of Production |
| 456 | Minicom | Development Of Standards |
| 457 | Minicom | Quality Assurance |
| 458 | Minicom | Metrology |
| 459 | Minicom | Support To Investors /One-Stop Shop |
| 460 | Minicom | Promotion And Marketing |
| 461 | Minicom | Intelligence And Business Investigation Service |
| 462 | Minicom | Promotion Of Rural Small And Micro Enterprises |
| 463 | Minicom | Organising Cooperative Initiatives |
| 464 | Minicom | Creation Of Cooperative Initiative |
| 465 | Minicom | Improving Working Capacity |

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| 481 | Minecofin | Planning, And Management Of Macroeconomic Policy |
| 482 | Minecofin | Review And Evaluation Of Economic Policies |
| 483 | Minecofin | Monitoring And Publication Of Statistical Data |
| 484 | Minecofin | Analysis, Monitoring, And Evaluation Of Projects |
| 485 | Minecofin | Budget Preparation |
| 486 | Minecofin | Budget Monitoring And Execution |
| 487 | Minecofin | Ensuring Smooth Running Of Treasury Operations |
| 488 | Minecofin | Preparation And Audit Of Accounts |
| 489 | Minecofin | Demobilisation , Resettlement And Reintegration Of Soldiers |
| 490 | Minecofin | Mobilisation Of Fiscal Resources |
| 491 | Minecofin | Mobilisation Of External Resources |
| 492 | Minecofin | Development, Management And Coordination Of Services |
| 493 | Minecofin | Reinforcement Of Intellectual And Research Capacity |
| 501 | Minijust | Internal Audit |
| 502 | Minijust | Public Relations And Communication |
| 503 | Minijust | Secretariat Central |
| 504 | Minijust | Management And Development Of Human Resources |
| 505 | Minijust | Accounting |
| 506 | Minijust | Finance And Logistics |
| 507 | Minijust | Planning |
| 508 | Minijust | Performance Monitoring And Evaluation |
| 509 | Minijust | Judicial Sector Policy |
| 510 | Minijust | Coding |
| 511 | Minijust | Legislation And Jurisprudence |
| 512 | Minijust | Safekeeping Of Seals And Legal Archives |
| 513 | Minijust | Planning And Internal Resources Management |
| 514 | Minijust | Human Rights Promotion |
| 515 | Minijust | Support To Committees Of Conciliators |
| 516 | Minijust | Individual Rights |
| 517 | Minijust | Notary's Office And Service To The Community |
| 518 | Minijust | Relations With Judicial Services |
| 519 | Minijust | Legal Affairs |
| 520 | Minijust | Government Legal Department |
| 521 | Minijust | Planning And Evaluation |
| 522 | Minijust | Monitoring Of Administrative Department And Planning |
| 523 | Minijust | Monitoring And Coordination Of The Financial Department |
| 524 | Minijust | Monitoring Of The Legal Department And National Inspectorate |
| 525 | Minijust | Monitoring And Coordination Of Tig At Provincial Level |
| 526 | Minijust | Reinforcement Of Training And Sensitisation |
| 527 | Minijust | Management Of The Law Institute |
| 528 | Minijust | Training And Research Unit |
| 529 | Minijust | Ict Unit |
| 530 | Minijust | Coordination And Supervision Of Activities |

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| 551 | Mineduc | In Service Training |
| 552 | Mineduc | Curricula Development And Purchasing Of Text Books |
| 553 | Mineduc | Inspection |
| 554 | Mineduc | Support To The Activities Of Community Centres |
| 555 | Mineduc | Construction And Rehabilitation |
| 556 | Mineduc | Generalization Of Community Centres |
| 557 | Mineduc | Special Education |
| 558 | Mineduc | Education Of Girls |
| 559 | Mineduc | Hiv/Aids, Environment And Students Health |
| 560 | Mineduc | Support To Activities In Schools |
| 561 | Mineduc | School Sports |
| 562 | Mineduc | Ict And Science |
| 563 | Mineduc | Capitation Grant |
| 564 | Mineduc | Solar Panel For Science Corner |
| 565 | Mineduc | Teachers' Cooperatives |
| 566 | Mineduc | Curricula Development And Purchase Of Textbooks |
| 567 | Mineduc | Special Education |
| 568 | Mineduc | Girls Education |
| 569 | Mineduc | Hiv/Aids, Environment And Students Health |
| 570 | Mineduc | Support To Activities In Schools |
| 571 | Mineduc | School Sports |
| 572 | Mineduc | Construction And Rehabilitation |
| 573 | Mineduc | ICT And Sciences |
| 574 | Mineduc | Subsidies To Schools Per Student |
| 575 | Mineduc | Girls' Education |
| 576 | Mineduc | Solar Panels For Science Corner |
| 577 | Mineduc | Training In Service |
| 578 | Mineduc | Higher And Continuing Education |
| 579 | Mineduc | National Council For Higher Education |
| 580 | Mineduc | Student Financing Agency Of Rwanda |
| 581 | Mineduc | Central Library |
| 582 | Mineduc | Scientific Research |
| 583 | Mineduc | Renforcement Des Capacites Intellectuelles Et De Recherche |
| 584 | Mineduc | Planning Of Science And Technology Research |
| 585 | Mineduc | Policy And Coordination Of Str |
| 586 | Mineduc | Development Of Science And Technology |
| 587 | Mineduc | Centre Of Research In Phytodrugs And Science Of Life |
| 588 | Mineduc | Centre Of Research In Applied Science |
| 589 | Mineduc | Centre Of Research In Human Science |
| 590 | Mineduc | Innovation And Technology Transfer |
| 591 | Mineduc | Functional Literacy For Youth And Adults |
| 592 | Mineduc | Appropriate Technology |
| 593 | Mineduc | Catch-Up Programme |
| 594 | Mineduc | Professional Apprenticeship |
| 595 | Mineduc | Socio-Economic Manpower Reinsertion |
| 596 | Mineduc | Capacity Building |
| 597 | Mineduc | Policy Development Studies |
| 598 | Mineduc | Monitoring And Evaluation |
| 599 | Mineduc | Ict-Mineduc |

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| 600 | Mineduc | Activities Of The National Unesco Commission |
| 601 | Mineduc | Exams |
| 621 | Mijespoc | Public Relations And Management Of Internal Services |
| 622 | Mijespoc | Management Of Equipment And Coordination Of Services |
| 623 | Mijespoc | Monitoring And Execution Of Mijespoc Policy |
| 624 | Mijespoc | Identification Of Needs And Ict Development In Mijespoc |
| 625 | Mijespoc | Social And Cultural Mobilisation Of Youth |
| 626 | Mijespoc | Writing Of History Of The Genocide And Memorial |
| 627 | Mijespoc | Education On Prevention Of Genocide |
| 628 | Mijespoc | Training Of Personnel |
| 629 | Mijespoc | Collection, Inventory, Treatment, Research And Publication |
| 630 | Mijespoc | Promotion Of Arts And Crafts |
| 631 | Mijespoc | Construction Of Sites And Keeping Evidence Of Genocide |
| 632 | Mijespoc | Collection, Treatment, And Conservation Of Archives |
| 633 | Mijespoc | Visits And Inspection Of Archives |
| 634 | Mijespoc | Acquisition , Management And Promotion Of Documentation |
| 635 | Mijespoc | Promotion Of Artistic, Folk Activities, And Ballets |
| 636 | Mijespoc | Development Of Cultural Patrimony And Promotion Of Written Works And Copy Rights |
| 637 | Mijespoc | Promotion Of Mass Sports And Entertainment |
| 638 | Mijespoc | Youth Cooperation |
| 639 | Mijespoc | Youth Sensitisation |
| 640 | Mijespoc | Support To Youth Initiatives |
| 661 | Minisante | Promotion Of Quality Of Care |
| 662 | Minisante | Reproductive Health |
| 663 | Minisante | Nutrition |
| 664 | Minisante | Communication For Behaviour Change |
| 665 | Minisante | Nursing |
| 666 | Minisante | Fight Against Endemics And Epidemics |
| 667 | Minisante | Public Hygiene |
| 668 | Minisante | Fight Against Child Diseases |
| 669 | Minisante | Subsidies To Health Institutions |
| 670 | Minisante | Fight Against Hiv/Aids |
| 671 | Minisante | Pharmaceutical Productions |
| 672 | Minisante | Fight Against Malaria |
| 673 | Minisante | Fight Against Tuberculosis |
| 674 | Minisante | Reinforcing Mental Health Activities In The Country |
| 675 | Minisante | Blood Transfusion |
| 676 | Minisante | Social Reintegration Of The Mentally Ill |
| 677 | Minisante | Human Resources Development |
| 678 | Minisante | Referrals |
| 679 | Minisante | Emergencies |
| 680 | Minisante | Resource Development |

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| 681 | Minisante | Research |
| 682 | Minisante | Research And Monitoring Of Retroviral Infections/Aids |
| 683 | Minisante | Biological Analyses |
| 684 | Minisante | Secretariat Of The Great Lakes Initiative Against Aids |
| 685 | Minisante | Reinforcement Of Activities For The Fight Aids In The Country |
| 686 | Minisante | Community Based Assistance |
| 687 | Minisante | Disaster Preparedness And Prevention |
| 688 | Minisante | Management Of The Pharmaceutical Sector |
| 689 | Minisante | Resource Mobilisation |
| 690 | Minisante | Elaboration Of Laws And Regulations |
| 691 | Minisante | Coordination, Monitoring And Control |
| 692 | Minisante | Improvement Of Financial Management Of Health Facilities |
| 693 | Minisante | Accounting System Appropriate To The Sector |
| 694 | Minisante | Logistics Management |
| 695 | Minisante | Management And Development Of Human Resources |
| 696 | Minisante | Planning, Coordination And Research |
| 697 | Minisante | Study And Maintenance Of Biomedical Infrastructure And Equipment |
| 698 | Minisante | Coordination Of Research And Documentation |
| 699 | Minisante | Ict Development |
| 700 | Minisante | Development Of Telemedicine |
| 701 | Minisante | Reinforcement Of The Prepaid Health Insurance (Mutuelle De Sante) |
| 702 | Minisante | Promotion Of Community-Based Health |
| 703 | Minisante | Study, Construction And Maintenance Of Infrastructure And Equipment |
| 704 | Minisante | Equipment Of Health Centres And Hospitals |
| 705 | Minisante | Contractual Approach |
| 721 | Prosecutor General | Coordination Of The Activities Of Pgr |
| 722 | Prosecutor General | Coordination Of The Activities Of The High Council Of The Public Prosecution |
| 723 | Prosecutor General | Rehabilitation Of Premises |
| 724 | Prosecutor General | Capacity Building For Human Resources |
| 725 | Prosecutor General | Credit Management And Logistics |
| 726 | Prosecutor General | Designing A System For Internal Control |
| 727 | Prosecutor General | Designing A Model For Presentation Of Reports |
| 728 | Prosecutor General | Information And Sensitisation |
| 729 | Prosecutor General | Planning Of Pgr And Csp Activities |
| 730 | Prosecutor General | Archives Management |
| 731 | Prosecutor General | Development And Extension Of The Computerised System |
| 732 | Prosecutor General | Media Exploitation |
| 733 | Prosecutor General | Exploitation Et Maintenance Of The Website And Data Analysis |
| 734 | Prosecutor General | Utilisation Of Computers |
| 735 | Prosecutor General | Designing Of A Software For Analysis |
| 736 | Prosecutor General | Documentation And Production |

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| 737 | Prosecutor General | Protection Of Vulnerable Groups |
| 738 | Prosecutor General | Analysing Common Law Dossiers And Legal Proceedings |
| 739 | Prosecutor General | Investigation And Legal Prosecution |
| 740 | Prosecutor General | Cooperation With The National Gacaca Courts Monitoring Service |
| 741 | Prosecutor General | Investigations And Trials |
| 742 | Prosecutor General | Criminal Research And Analysis |
| 743 | Prosecutor General | International Cooperation In Relation To Penal Justice |
| 761 | Mininfra | Monitoring And Promotion Of Transport Infrastructure Development |
| 762 | Mininfra | Rehabilitation Of The Road Network |
| 763 | Mininfra | Landscaping And Asphaltting Of 618 Km Of The Road Network By End 2008 |
| 764 | Mininfra | Construction And Maintenance Of Public Buildings |
| 765 | Mininfra | Updating Of Cartographic Database |
| 766 | Mininfra | Monitoring And Execution Of Activities For Town Planning Programme And Fort The Pigu |
| 767 | Mininfra | Monitoring And Execution Of The Housing Policy |
| 768 | Mininfra | Making Villages Viable And Sustainable |
| 769 | Mininfra | Coordination Of Transport Services |
| 770 | Mininfra | Modernisation And Fitting Of Communication Infrastructure |
| 771 | Mininfra | Development And Modernisation Of Postal Services |
| 772 | Mininfra | Development Of Telecommunications |
| 773 | Mininfra | Coordination Of The Universal Access Policy |
| 774 | Mininfra | Computerisation Of The Ministry Of Infrastructure |
| 775 | Mininfra | Coordination Of Ict Policy |
| 776 | Mininfra | Coordination Of Mininfra Services |
| 777 | Mininfra | Programme Monitoring And Evaluation |
| 778 | Mininfra | Resource Mobilisation |
| 779 | Mininfra | Support To The Statistics Department |
| 780 | Mininfra | Strengthening Of Documentation Services |
| 781 | Mininfra | Assuring A Good Relationship And Management Of the Ministry's Resources |
| 782 | Mininfra | Management Of Internal Resources And Legal Support |
| 783 | Mininfra | Installation Of Agro Meteorological And Climatological Stations |
| 784 | Mininfra | Exploitation Of Methane Gas Resources |
| 785 | Mininfra | Proper Management And Accessibility Of Energy |
| 786 | Mininfra | Electricity |
| 787 | Mininfra | New And Renewable Sources Of Energy |
| 788 | Mininfra | Oil Products |
| 789 | Mininfra | Infrastructure Management |
| 790 | Mininfra | Coordination Of Activities And Evaluation |
| 791 | Mininfra | Education, Promotion, Trainings And Sensitisation In Ict |
| 792 | Mininfra | National Computing Centre |
| 793 | Mininfra | E-Government |
| 794 | Mininfra | National Data Centre |

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| 795 | Mininfra | National Call Centre |
| 811 | Mifotra | Institutional Support |
| 812 | Mifotra | Management And Motivation Of Civil Servants |
| 813 | Mifotra | Reintegration Of Retrenched Employees |
| 814 | Mifotra | Reform Of The Legal Framework |
| 815 | Mifotra | Rationalisation Of Structures |
| 816 | Mifotra | Promotion Of Ict In The Civil Service |
| 817 | Mifotra | Support To Kavumu Vocational Training Centre |
| 818 | Mifotra | Employment Promotion |
| 819 | Mifotra | Labour Administration |
| 820 | Mifotra | Market Study On The Labour Market |
| 821 | Mifotra | Training And Skills Improvement |
| 822 | Mifotra | Support To Riam |
| 823 | Mifotra | Support To Hida |
| 841 | Minitere | Policy And Programmes For Land Management |
| 842 | Minitere | Land Administration |
| 843 | Minitere | Cartography And Land-Measuring And Settlement |
| | Planning | |
| 844 | Minitere | Expropriation And Optimal Use Of Land Resources |
| 845 | Minitere | Policy, Programmes And Public Awareness Of |
| | Environment | |
| 846 | Minitere | Inspection, Monitoring And Evaluation Of The State Of |
| | the Environment | |
| 847 | Minitere | Monitoring Of The Execution Of Conventions On |
| | Environment And Of | Relations With Decentralised Entities |
| 848 | Minitere | Study Of Environmental Impact And Inspection |
| 849 | Minitere | Research, Development, And Information Systems |
| 850 | Minitere | Project Planning, Development, And Management |
| 851 | Minitere | Institutional Support And Environment Education |
| 852 | Minitere | Planning And Performance Evaluation |
| 853 | Minitere | Resource Mobilisation |
| 854 | Minitere | Documentation |
| 855 | Minitere | Legal Affairs |
| 856 | Minitere | Agro-Forestry And Tree Planting |
| 857 | Minitere | Forest Management |
| 858 | Minitere | Timber Transformation Technologies |
| 859 | Minitere | Permanent Secretariat Of The National Forest Fund |
| 860 | Minitere | Forest Policing Division |
| 861 | Minitere | Administration And Finance Division |
| 862 | Minitere | Sanitation |
| 863 | Minitere | Water Sector Policy |
| 864 | Minitere | Integrated Management Of Water Resources |
| 865 | Minitere | Potable Water Infrastructure |
| 866 | Minitere | Development Of Mineral Resources |
| 867 | Minitere | Geophysics, Volcanology, And Seismology |
| 868 | Minitere | Mining Administration |
| 869 | Minitere | Management Of Non- Renewable Mineral Materials |
| 870 | Minitere | Functioning Of The Task Force |

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| 871 | Minitere | Rwanda Geology And Mines Authority |
| 872 | Minitere | Administrative And Financial Management |
| 873 | Minitere | Communication And Public Relations |
| 874 | Minitere | Integration Of Ict In The Ministry's Programmes |
| 891 | Minaloc | Streamlining Local Administration |
| 892 | Minaloc | Petitions Of The Population |
| 893 | Minaloc | Security |
| 894 | Minaloc | Policy On Coordination Of Jumelage Relations |
| 895 | Minaloc | Elaboration And Monitoring Of Policies And Strategies Regarding Community Development |
| 896 | Minaloc | Community Mobilisation And Villagisation |
| 897 | Minaloc | Coordination Of Projects And Of Public Investment Programmes |
| 898 | Minaloc | Coordination Of Udc |
| 899 | Minaloc | Ubudehe Programme |
| 900 | Minaloc | Promotion Of Social Security |
| 901 | Minaloc | Assistance For The Self Development Of Vulnerable Groups And Genocide Survivors |
| 902 | Minaloc | Support To Vulnerable Groups |
| 903 | Minaloc | Commission For Refugees |
| 904 | Minaloc | Decentralisation And Capacity Building |
| 905 | Minaloc | Fiscal Decentralisation Policy |
| 906 | Minaloc | Research And Statistics |
| 907 | Minaloc | Budget And Accounting |
| 908 | Minaloc | Audit And Inspection Of Local Finances |
| 909 | Minaloc | Institutional Support |
| 910 | Minaloc | Planning And Monitoring Of The Ministry's Activities |
| 911 | Minaloc | Studies And Statistics |
| 912 | Minaloc | Finances And Logistics |
| 913 | Minaloc | Legislation Et Legal Department |
| 914 | Minaloc | Library |
| 915 | Minaloc | The Information And Communication Technology |
| 916 | Minaloc | Development Of Human Resources |
| 917 | Minaloc | Fitting Out Of The Electoral Commission Building |
| 918 | Minaloc | Computerisation Of The Electoral Process |
| 919 | Minaloc | Equipment For The Electoral Commission |
| 920 | Minaloc | Civic Education Programme |
| 921 | Minaloc | Organisation Of By-Elections |
| 922 | Minaloc | Organisation Of Local And Municipal Elections |
| 923 | Minaloc | Organisation Of Elections Of Conciliators, Of Gacaca Judges, And Of Women |
| 924 | Minaloc | Coordinating The Implementation Of The Good Governance Policy |
| 925 | Minaloc | Civil Society And Coordination Of Non-Governmental Organisations |
| 926 | Minaloc | Monitoring Of The Functioning Of Political Parties And Democratisation |
| 927 | Minaloc | Decentralisation And Capacity Building |

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| 951 | Provinces | Region Internal Monitoring |
| 952 | Provinces | Resources Management |
| 953 | Provinces | Coordination Of Region's Activities |
| 954 | Provinces | Information And Communication Technology |
| 955 | Provinces | Development Coordination And Planning |
| 956 | Provinces | Monitoring Of Good Governance, Social Affairs, Cultural And Security Activities |
| 957 | Provinces | Coordination Of Specific Programs |
| 971 | Districts | Pre-Primary And Primary Education |
| 971 | Districts | Secondary Education |
| 971 | Districts | Cultural Promotion |
| 971 | Districts | Governance And Decentralisation |
| 971 | Districts | Prisons |
| 971 | Districts | Health Services Support |
| 971 | Districts | Developpement Des Mutuelles De Sante |
| 971 | Districts | Social Reinsertion |



Table 6: Levels 6 - 8 codes: [Classes of ledger accounts]**Recurrent Expenditure****D601 -xx – xx: Employee costs (code range D601-11-01: D601-99-99)****D601 - 11 –xx: Legislators - Lower Chamber
(Code range D601-11-01: D601-11-99)**

- D601 11 01 Wages and salaries - (gross basic)
- D601 11 02 Transport allowances
- D601 11 03 Housing allowances
- D601 11 04 Responsibility allowances
- D601 11 05 Medical allowances & costs abroad
- D601 11 06 Education allowances
- D601 11 07 Deceased and funeral costs
- D601 11 08 Government contributions to CSR
- D601 11 09 Government contributions to RAMA
- D601 11 10 Government contributions to Pension/Provident Funds
- D601 11 11 Leave pay
- D601 11 12 Terminal benefits
- D601 11 13 Performance bonus
- D601 11 14 Other allowances/benefits

**D601 - 12 – xx: Legislators - Senate
(Code range: D601-12-01: D601-12-99)**

- D601 12 01 Wages and salaries - (gross basic)
- D601 12 02 Transport allowances
- D601 12 03 Housing allowances
- D601 12 04 Responsibility allowances
- D601 12 05 Medical allowances & costs abroad
- D601 12 06 Education allowances
- D601 12 07 Deceased and funeral costs
- D601 12 08 Government contributions to CSR
- D601 12 09 Government contributions to RAMA
- D601 12 10 Government contributions to Pension/Provident Funds
- D601 12 11 Leave pay
- D601 12 12 Terminal benefits
- D601 12 13 Performance bonus
- D601 12 14 Other allowances/benefits

D601 - 13 – xx: Local Government Councils
(Code range D601-13-01: D601-13-99)

D601 13 01 Wages and salaries - (gross basic)
D601 13 02 Transport allowances
D601 13 03 Housing allowances
D601 13 04 Responsibility allowances
D601 13 05 Medical allowances & costs abroad
D601 13 06 Education allowances
D601 13 07 Deceased and funeral costs
D601 13 08 Government contributions to CSR
D601 13 09 Government contributions to RAMA
D601 13 10 Government contributions to Pension/Provident Funds
D601 13 11 Leave pay
D601 13 12 Terminal benefits
D601 13 13 Performance bonus
D601 13 14 Other allowances/benefits

D601 -14 -xx: Central Government Executive
(Code range: D601-14-01: D601-14-99)

D601 14 01 Wages and salaries - (gross basic)
D601 14 02 Transport allowances
D601 14 03 Housing allowances
D601 14 04 Responsibility allowances
D601 14 05 Medical allowances & costs abroad
D601 14 06 Education allowances
D601 14 07 Deceased and funeral costs
D601 14 08 Government contributions to CSR
D601 14 09 Government contributions to RAMA
D601 14 10 Government contributions to Pension/Provident Funds
D601 14 11 Leave pay
D601 14 12 Terminal benefits
D601 14 13 Performance bonus
D601 14 14 Other allowances/benefits

D601 -15 - xx: Local Government Executive
(Code range: D601-15-01: D601-15-99)

D601 15 01 Wages and salaries - (gross basic)
D601 15 02 Transport allowances
D601 15 03 Housing allowances
D601 15 04 Responsibility allowances
D601 15 05 Medical allowances & costs abroad
D601 15 06 Education allowances
D601 15 07 Deceased and funeral costs
D601 15 08 Government contributions to CSR
D601 15 09 Government contributions to RAMA
D601 15 10 Government contributions to Pension/Provident Funds
D601 15 11 Leave pay
D601 15 12 Terminal benefits
D601 15 13 Performance bonus

D601 15 14 Other allowances/benefits

D601-16 - xx: Expatriates (code range: D601-16-01: D601-16-99)

D601 16 01 Wages and salaries - (gross basic)
D601 16 02 Transport allowances
D601 16 03 Housing allowances
D601 16 04 Responsibility allowances
D601 16 05 Medical allowances & costs abroad
D601 16 06 Education allowances
D601 16 07 Deceased and funeral costs
D601 16 08 Government contributions to CSR
D601 16 09 Government contributions to RAMA
D601 16 10 Government contributions to Pension/Provident Funds
D601 16 11 Leave pay
D601 16 12 Terminal benefits
D601 16 13 Performance bonus
D601 16 14 Other allowances/benefits

D601 - 17 - xx: Magistrates (code range: D601-17-01: D601-17-99)

D601 17 01 Wages and salaries - (gross basic)
D601 17 02 Transport allowances
D601 17 03 Housing allowances
D601 17 04 Responsibility allowances
D601 17 05 Medical allowances & costs abroad
D601 17 06 Education allowances
D601 17 07 Deceased and funeral costs
D601 17 08 Government contributions to CSR
D601 17 09 Government contributions to RAMA
D601 17 10 Government contributions to Pension/Provident Funds
D601 17 11 Leave pay
D601 17 12 Terminal benefits
D601 17 13 Performance bonus
D601 17 14 Other allowances/benefits

D601 - 18 - xx: Diplomats (code range: D601-18-01: D601-18-99)

D601 18 01 Wages and salaries - (gross basic)
D601 18 02 Transport allowances
D601 18 03 Housing allowances
D601 18 04 Responsibility allowances
D601 18 05 Medical allowances & costs abroad
D601 18 06 Education allowances
D601 18 07 Deceased and funeral costs
D601 18 08 Government contributions to CSR
D601 18 09 Government contributions to RAMA
D601 18 10 Government contributions to Pension/Provident Funds
D601 18 11 Leave pay
D601 18 12 Terminal benefits
D601 18 13 Performance bonus
D601 18 14 Other allowances/benefits

D601 - 19 - xx: Administrative Employees
(Code range: D601-19-01: D601-19-99)

D601 19 01 Wages and salaries - (gross basic)
D601 19 02 Transport allowances
D601 19 03 Housing allowances
D601 19 04 Responsibility allowances
D601 19 05 Medical allowances & costs abroad
D601 19 06 Education allowances
D601 19 07 Deceased and funeral costs
D601 19 08 Government contributions to CSR
D601 19 09 Government contributions to RAMA
D601 19 10 Government contributions to Pension/Provident Funds
D601 19 11 Leave pay
D601 19 12 Terminal benefits
D601 19 13 Performance bonus
D601 19 14 Other allowances/benefits

D601 - 20 – xx: Military (code range: D601-20-01: D601-20-99)

D601 20 01 Wages and salaries - (gross basic)
D601 20 02 Transport allowances
D601 20 03 Housing allowances
D601 20 04 Responsibility allowances
D601 20 05 Medical allowances & costs abroad
D601 20 06 Education allowances
D601 20 07 Deceased and funeral costs
D601 20 08 Government contributions to CSR
D601 20 09 Government contributions to RAMA
D601 20 10 Government contributions to Pension/Provident Funds
D601 20 11 Leave pay
D601 20 12 Terminal benefits
D601 20 13 Performance bonus
D601 20 14 Other allowances/benefits

D601 - 21 - xx: Police (code range: D601-21-01: D601-21-99)

D601 21 01 Wages and salaries - (gross basic)
D601 21 02 Transport allowances
D601 21 03 Housing allowances
D601 21 04 Responsibility allowances
D601 21 05 Medical allowances & costs abroad
D601 21 06 Education allowances
D601 21 07 Deceased and funeral costs
D601 21 08 Government contributions to CSR
D601 21 09 Government contributions to RAMA
D601 21 10 Government contributions to Pension/Provident Funds
D601 21 11 Leave pay
D601 21 12 Terminal benefits
D601 21 13 Performance bonus
D601 21 14 Other allowances/benefits

D601 - 22 - xx: Military Attaches

(Code range: D601-22-01: D601-22-99)

- D601 22 01 Wages and salaries - (gross basic)
- D601 22 02 Transport allowances
- D601 22 03 Housing allowances
- D601 22 04 Responsibility allowances
- D601 22 05 Medical allowances & costs abroad
- D601 22 06 Education allowances
- D601 22 07 Deceased and funeral costs
- D601 22 08 Government contributions to CSR
- D601 22 09 Government contributions to RAMA
- D601 22 10 Government contributions to Pension/Provident Funds
- D601 22 11 Leave pay
- D601 22 12 Terminal benefits
- D601 22 13 Performance bonus
- D601 22 14 Other allowances/benefits

D601-23-xx: Other employees (code range: D601-23-01: D601-23-99)

- D601 23 01 Wages and salaries - (gross basic)
- D601 23 02 Transport allowances
- D601 23 03 Housing allowances
- D601 23 04 Responsibility allowances
- D601 23 05 Medical allowances & costs abroad
- D601 23 06 Education allowances
- D601 23 07 Deceased and funeral costs
- D601 23 08 Government contributions to CSR
- D601 23 09 Government contributions to RAMA
- D601 23 10 Government contributions to Pension/Provident Funds
- D601 23 11 Leave pay
- D601 23 12 Terminal benefits
- D601 23 13 Performance bonus
- D601 23 14 Other allowances/benefits

D602 – xx - xx: Goods & Services (code range: D602-11-99: D602-99-99)

D602 - 11 - xx: Office Supplies (code range: D602-11-01: D602-11-99)

- D602 11 01 Stationeries
- D602 11 02 Beverages, tea, coffee etc
- D602 11 03 Cleaning materials
- D602 11 04 Computer consumables

D602 12 xx: Water and Energy

(Code range: D602-12-01: D602-12-99)

- D602 12 01 Water & electricity bills
- D602 12 02 Generator fuels
- D602 12 03 Other combustibles
- D602 12 04 Electrical consumables - bulbs, wires, tubes etc

D602 13 xx Health and Hygiene
(Code range: D602-13-01: D602-13-99)

D602 13 01 Drugs
D602 13 02 Medical supplies
D602 13 03 Vaccines

D602 14 xx Clothing and uniforms
(Code range: D602-14-01: D602-14-99)

D602 14 01 Uniforms
D602 14 02 Other official wear

D602 15 xx Tools and spare parts (code range: D602-15-01 : D602-15-99)

D602 15 01 Vehicle spare parts
D602 15 02 Equipment spare parts
D602 15 03 Various Tools consumed

D602 16 xx Maintenance & Repairs (code range: D602-16-01 : D601-16-99)

D602 16 01 Administrative buildings
D602 16 02 Military buildings
D602 16 03 Hospital buildings
D602 16 04 School buildings
D602 16 05 Residential premises
D602 16 06 Monument and sites
D602 16 07 Roads, highways & bridges
D602 16 08 Networks infrastructure
D602 16 09 Telecoms leaseline
D602 16 10 Vehicles
D602 16 11 Office equipment
D602 16 12 Hospital equipment
D602 16 13 School equipment
D602 16 14 Agricultural machines
D602 16 15 Heavy machinery
D602 16 16 Other equipment
D602 16 17 Classified equipment

D602 17 xx Transport and travel (code range D602-17-01 : D602-17-99)

D602 17 01 Domestic travel - car hires
D602 17 02 International airfares
D602 17 03 Transportation of diplomatic bags
D602 17 04 Domestic per diems
D602 17 05 International per diems
D602 17 06 Hotel bills
D602 17 07 Aircraft hires

D602 18 xx Rental costs (code range: D602-18-01: D602-18-99)

D602 18 01 Office rentals

D602 18 02 Rentals of residential premises

D602 19 xx Publications and printing (code range: D602-19-01: D602-19-99)

D602 19 01 Journals and newspapers
D602 19 02 Books
D602 19 03 Maintenance of archives
D602 19 04 Passports, national Ids and driving permits
D602 19 05 Microfilms etc
D602 19 06 Postmark
D602 19 07 Bunting

D602 20 xx Public relations and awareness (code range: D602-20-01 : D602-20-99)

D602 20 01 Domestic entertainment costs
D602 20 02 External entertainment costs
D602 20 03 Adverts and announcements
D602 20 04 Meetings and special assembly costs
D602 20 05 Hire of conference rooms
D602 20 06 Symposia and seminars
D602 20 07 Official receptions
D602 20 08 Guests' hotel bills
D602 20 09 Public holidays ceremonies
D602 20 10 International comemoration days
D602 20 11 VIP receptions
D602 20 12 Trade fairs and exbhitions

D602 21 xx Communication costs (code range: D602-21-01 : D602-21-99)

D602 21 01 Postage & courier
D602 21 02 Fax and telephone
D602 21 03 Internet costs

D602 22 xx Professional services (code range: D602-22-01 : D602-22-99)

D602 22 01 Consultant's fees
D602 22 02 Translations costs
D602 22 03 Legal fees
D602 22 04 Accountancy and audit

D602 23 xx Insurances (code range: D602-23-01: D602-23-99)

D602 23 01 Tangible fixed assets
D602 23 02 Automobile and aircrafts
D602 23 03 Other assets

D602 24 xx Training costs (code range: D602-24-01: D602-24-99)

D602 24 01 Trainers' fees and expenses
D602 24 02 Training consumables (materials)
D602 24 03 Training related travel costs

**D602 25 xx Security and social order (code range: D602-25-01 :
D602-25-99)**

D602 25 01 Intelligence costs
D602 25 02 Criminal investigation costs
D602 25 03 Extradiction costs
D602 25 04 Police dogs & related costs
D602 25 05 VIP security costs

D602 26 xx Miscellaneous expenses (D602-26-01: D602-26-99)

D602 26 01 Bank charges & commissions
D602 26 02 Disaster intervention & relief costs
D602 26 03 Other contingencies and emergencies
D602 26 04 Research costs
D602 27 05 Statistical surveys
D602 27 06 Court fees, fines & third party compensations
D602 27 07 Decorations and medals

D603 xx xx Arrears

D603 11 01 Arrears - employee costs
D603 12 01 Arrears - Goods and services
D603 13 01 Arrears - finance costs
D604 14 02 Arrears - other

D604 xx xx Finance costs (code range: D604-11-01: D604-99-99)

**D604 11 xx Interest on domestic debt (code range: D604-11-01
:D604-11-99)**

D604 11 01 Interest on overdrafts
D604 11 02 Interest of treasury bills
D604 11 03 Interest on development bonds

**D604 12 xx Interest on external debt (code range: D604-12-01
:D604-12-99)**

D604 12 01 European Union
D604 12 02 Netherlands
D604 12 03 Canada Gov.
D604 12 04 Belgium Gov.
D604 12 05 FAO
D604 12 06 IDA
D604 12 07 FIDA
D604 12 08 BADEA
D604 12 09 ADB
D604 12 10 RFA
D604 12 11 FNUAP
D604 12 12 UNDP
D604 12 13 France Gov.
D604 12 14 Luxembourg Gov.
D604 12 15 USAID
D604 12 16 Global Fund

D604 12 17 DFID
D604 12 18 UNICEF
D604 12 19 OPEP
D604 12 20 NDF
D604 12 21 Norway Gov.
D604 12 22 FSN
D604 12 23 GEF
D604 12 24 Japan Gov.
D604 12 25 Austria Gov.

D605 xx xx Transfers (code range: D605-11-01: D605-99-99)

D605 11 xx Subsidies - public corporations (code range: D605-11-01 :D605-11-99)

D605 11 01 ORINFOR
D605 11 02 CIMERWA
D605 11 03 ELECTROGAZ
D605 11 04 IMPRISCO
D605 11 05 King Faisal Hospital
D605 11 06 MAGERWA
D605 11 07 National Bank of Rwanda
D605 11 08 National Medical Insurance Scheme (RAMA)
D605 11 09 National Post Office
D605 11 10 National Social Security Fund (CSR)
D605 11 11 OCIR CAFÉ
D605 11 12 OCIR THE
D605 11 13 ONATRACOM
D605 11 14 ORTPN
D605 11 15 ORTPN
D605 11 16 REDEMI
D605 11 17 Rwanda Development Bank (BRD)
D605 11 18 Rwanda Housing Finance Bank (CHR)
D605 11 19 Rwandair Express
D605 11 20 RWANDEX
D605 11 21 SONARWA
D605 11 22 Subsidies to private organisations
D605 11 23 Other subsidies

D605 12 xx District Grants (code range: D605-12-01: D605-12-99)

D605 12 01 Eastern Province
D605 12 02 Kigali City Council
D605 12 03 Northern Province
D605 12 04 Southern Province
D605 12 05 Western Province
D605 12 06 Bugesera District
D605 12 07 Burera District
D605 12 08 Gakenke District
D605 12 09 Gasabo District
D605 12 10 Gatsibo District
D605 12 11 Gicumbi District
D605 12 12 Gisagara District

D605 12 13 Huye District
D605 12 14 Kamonyi District
D605 12 15 Karongi District
D605 12 16 Kayonza District
D605 12 17 Kicukiro District
D605 12 18 Kirehe District
D605 12 19 Muhanga District
D605 12 20 Musanze District
D605 12 21 Ngoma District
D605 12 22 Ngororero District
D605 12 23 Nyabihu District
D605 12 24 Nyagatare District
D605 12 25 Nyamagabe District
D605 12 26 Nyamasheke District
D605 12 27 Nyanza District
D605 12 28 Nyarugenge District
D605 12 29 Nyaruguru District
D605 12 30 Rubavu District
D605 12 31 Ruhango District
D605 12 32 Rulindo District
D605 12 33 Rusizi District
D605 12 34 Rutsiro District
D605 12 35 Rwamagana District

D605 13 xx Other Grants (code range: D605-13-01: D605-13-99)

D605 13 01 Support to local NGO initiatives
D605 13 02 Education Scholarships - local
D605 13 03 Education Scholarships - External
D605 13 04 Educational practicum grants
D605 13 05 Support to CSS
D605 13 06 Teachers' fund
D605 13 07 Support to political parties
D605 13 08 Road fund grants
D605 13 09 Competition and Exams grant
D605 13 10 FARG contributions

D605 14 xx Membership fees/costs (code range: D605-14-01: D605-14-99)

D605 14 01 Subscriptions to sub-regional organisations
D605 14 02 Subscriptions to regional organisations
D605 14 03 Subscriptions to international legislative organisations
D605 14 04 Subscriptions to international organisations - other

D606 11 xx Social assistance (code range: D606-11-01: D606-99-99)

D606 11 01 Assistance to orphans
D606 11 02 Assistance to vulnerable groups
D606 11 03 Compensation to deceased
D606 11 04 Other social assistance
D606 11 05 Care of the destitute

D608 11 xx Losses/gains on exchange (code range: D608-11-01: D608-99-99)

D608 11 01 Realised Losses/gains on transactions
D608 11 02

Development Expenditure

C651 11 xx Acquisition of tangible fixed assets (code range: D651-11-01: D651-99-99)

C651 11 01 Land
C651 11 02 Buildings
C651 11 03 Fixtures and fittings
C651 11 04 Roads & aerodromes infrastructure
C651 11 05 Communications infrastructure
C651 11 06 Water and Energy infrastructure
C651 11 07 Information systems & equipment
C651 11 08 Furniture
C651 11 09 Motor vehicles
C651 11 10 Office equipment
C651 11 11 Aircraft
C651 11 12 Computers and printers
C651 11 13 Agricultural machinery
C651 11 14 Other specialised equipment
C651 11 15 Livestock, Forests, & Crops
C651 11 16 Subsoil assets
C651 11 17 Monuments & tourist crafts

C652 xx xx Investments (code range: D652-11-01: D652-99-99)

C652 11 xx Domestic Investments (code range: D652-11-01: D652-11-99)

C652 11 01 Equity shares in public corporations
C652 11 02 Equity shares in quasi -public business enterprises
C652 11 03 Capitation funds/capital grants - public corporations

C652 # xx Foreign Investments (code range: D652-12-01: D652-12-99)

C652 12 01 Equity shares in Multinational organisations

C653 11 xx Capital Work-in-Progress (code range: D653-11-01: D653-11-99)

C653 11 01 Buildings
C653 11 02 Roads & aerodromes infrastructure
C653 11 03 Communications infrastructure
C653 11 04 Water and Energy infrastructure
C653 11 05 Information systems & equipment
C653 11 06 Subsoil assets exploration

C653 11 07 Livestock, Forests, & Crops
C653 11 08 Monuments & touristic crafts

Financial assets

F500 xx xx Bank balances and Cash (code range: F500-11-01: F599-99-99)

F501 11 xx Domestic (code range: F501-11-01: F501-11-99)

F501 11 01 Create a code for each bank/cash account
separately for each reporting entity

F502 11 xx External (code range: F502-11-01: F502-11-99)

F502 11 01 Create a code for each bank/cash account
separately for each reporting entity

F503 11 xx Domestic loans (code range: F503-11-01: F503-11-99)

F503 11 01 BRD
F503 11 02 Prime holdings
F503 11 03 Methane Gas
F503 11 04 Other (list)
F503 11 05 Micro-credits
F503 11 06 Employee vehicle loans
F503 11 07 Employee house loans

Financial Liabilities

L101 11 xx Domestic debt - principal (code range: L101-11-01: L101-11-99)

L101 11 01 Treasury bills
L101 11 02 Development bonds
L101 11 03 Overdrafts (list each overdraft)
L101 11 04 etc

L101 12 xx Domestic debt - interest payable (code range: L101-12-01: L101-12-99)

L101 12 01 Treasury bills
L101 12 02 Development bonds
L101 12 03 Overdrafts (list each overdraft)
L101 12 04 etc

L102 11 xx External debt - Principal (code range: L102-11-01: L102-11-99)

L102 11 01 European Union
L102 11 02 Netherlands
L102 11 03 Canada Gov.
L102 11 04 Belgium Gov.
L102 11 05 CICR
L102 11 06 FAO
L102 11 07 IDA
L102 11 08 FIDA
L102 11 09 BADEA
L102 11 10 ADB
L102 11 11 RFA
L102 11 12 FNUAP
L102 11 13 UNDP
L102 11 14 France Gov.
L102 11 15 Luxembourg Gov.
L102 11 16 USAID
L102 11 17 Global Fund
L102 11 18 DFID
L102 11 19 UNICEF
L102 11 20 OPEP
L102 11 21 NDF
L102 11 22 Norway Gov.
L102 11 23 FSN
L102 11 24 GEF
L102 11 25 Japan Gov.
L102 11 26 Austria Gov.

**L102 12 xx External debt - interest payable (code range: L102-12-01:
L102-12-99)**

L102 12 01 European Union
L102 12 02 Netherlands
L102 12 03 Canada Gov.
L102 12 04 Belgium Gov.
L102 12 05 CICR
L102 12 06 FAO
L102 12 07 IDA
L102 12 08 FIDA
L102 12 09 BADEA
L102 12 10 ADB
L102 12 11 RFA
L102 12 12 FNUAP
L102 12 13 UNDP
L102 12 14 France Gov.
L102 12 15 Luxembourg Gov.
L102 12 16 USAID
L102 12 17 Global Fund
L102 12 18 DFID
L102 12 19 UNICEF
L102 12 20 OPEP
L102 12 21 NDF

L102 12 22 Norway Gov.
L102 12 23 FSN
L102 12 24 GEF
L102 12 25 Japan Gov.
L102 12 26 Austria Gov.

Recurrent Revenue

R701 11 xx Tax on business income (code range: R701-11-01: R701-11-99)

R701 11 04 Business profits tax (current) - large taxpayers
R701 11 05 Business profits tax (arrears) - large taxpayers
R701 11 06 Interest & penalties on overdue taxes - large taxpayers
R701 11 07 Withholding tax - Large taxpayers
R701 11 08 Business profits tax (current) - SMEs
R701 11 09 Business profits tax (arrears) - SMEs
R701 11 10 Interest & penalties on overdue taxes - SMEs
R701 11 11 Withholding tax - SMEs

R701 12 xx Tax on payroll income (code range: R701-12-01: R701-12-99)

R701 12 01 Personal income tax (TPR) - current
R701 12 02 Personal income tax (TPR) - arrears
R701 12 03 Interest & penalties on overdue taxes - individuals

R701 13 xx Tax on property income (code range: R701-13-01: R701-13-99)

R701 13 01 Withholding tax on interest
R701 13 02 Withholding tax on royalties
R701 13 03 Capital gains tax
R701 13 04 Tax on rental income

R701 14 xx Indirect tax on goods & services (code range: R701-14-01: R701-14-99)

R701 14 01 Value added tax
R701 14 02 Consumption tax - beer
R701 14 03 Consumption tax - soft drinks & water
R701 14 04 Excise duty - fuel
R701 14 05 Excise duty - cigarettes
R701 14 06 Road toll
R701 14 07 Axle tax
R701 14 08 Excise duty - wines & liquors
R701 14 09 Tax on automobiles
R701 14 10 Excise duty - powdered milk

R701 15 xx Taxes on external trade (code range: R701-15-01: R701-15-99)

- R701 15 01 Import duty - petroleum products
- R701 15 02 Import duty - sugar products
- R701 15 03 Import duty - ELECTROGAZ fuel imports
- R701 15 04 Import duty - other
- R701 15 05 Price adjustment tax
- R701 15 06 Other export duties
- R701 15 07 Demurrage charges (MAGERWA)
- R701 15 08 Withholding tax on imported services
- R701 15 09 Reverse charge VAT on imported services

R701 16 xx Miscellaneous fines (code range: R701-16-01: R701-16-99)

- R701 16 01 Traffic violations
- R701 16 02 Other fines and forfeitures

R701 17 xx Sundry administrative fees (code range: R701-17-01: R701-17-99)

- R701 17 01 Trading licence (patente)
- R701 17 02 Passport/travel document fees
- R701 17 03 Migration visas
- R701 17 04 Notary charges
- R701 17 05 Legal fines
- R701 17 06 Driving licences
- R701 17 07 Abattoir fees
- R701 17 08 Sale of official gazette
- R701 17 09 Sale of tender documents
- R701 17 10 Sale of accreditation cards
- R701 17 11 Consular fees
- R701 17 12 Work permits
- R701 17 13 Building permits
- R701 17 14 Other admin fees
- R701 17 15 Vehicle road licences (patente)

R701 18 xx Other income (code range: R701-18-01: R701-18-99)

- R701 18 01 Dividends from public enterprises
- R701 18 02 Leases of government assets
- R701 18 03 Market dues
- R701 18 04 Ground rent
- R701 18 05 Hospital charges
- R701 18 06 Sale of drugs and medical supplies
- R701 18 07 Tuition and other educational fees
- R701 18 08 Income generating projects/activities (business income)
- R701 18 09 Other revenue (please specify)

R701 19 xx Operational grants (code range: R701-19-01: R701-19-99)

- R701 19 01 Direct donor operational grants (list)

R702 11 xx Inter-entity control accounts (code range: R702-11-01: R702-11-99)

- R702 11 01 Treasury Receipts from RRA

Capital Revenue

G751 11 xx Capital grants (code range: R751-11-01: R751-11-99)

- G751 11 01 European Union
- G751 11 02 Netherlands
- G751 11 03 Canada Gov.
- G751 11 04 Belgium Gov.
- G751 11 05 CICR
- G751 11 06 FAO
- G751 11 07 IDA
- G751 11 08 FIDA
- G751 11 09 BADEA
- G751 11 10 ADB
- G751 11 11 RFA
- G751 11 12 FNUAP
- G751 11 13 UNDP
- G751 11 14 France Gov.
- G751 11 15 Luxembourg Gov.
- G751 11 16 USAID
- G751 11 17 Global Fund
- G751 11 18 DFID
- G751 11 19 UNICEF
- G751 11 20 OPEP
- G751 11 21 NDF
- G751 11 22 Norway Gov.
- G751 11 23 FSN
- G751 11 24 GEF
- G751 11 25 Japan Gov.
- G751 11 26 Austria Gov.

G752 11 xx Sale of government non-financial assets (code range: R752-11-01: R752-11-99)

- G752 11 01 Land & sub-soil
- G752 11 02 Buildings
- G752 11 03 Vehicles
- G752 11 04 Office equipment
- G752 11 05 Agricultural machines
- G752 11 06 Heavy machinery
- G752 11 07 Other equipment
- G752 11 08 Classified equipment

G753 11 xx Sale of government investments (code range: R753-11-01: R753-11-99)

- G753 11 01 Proceeds from divested local public enterprises
- G753 11 02 Proceeds from divested external investments

Inter-entity control accounts

N101 11 xx Inter-Entity Remittances (code range: N101-11-01: N101-99-99)

Create codes for each inter-entity control account

Table 7: Level 9 codes: [Sources of funds]

[Code range: 111 – 999]

Unique codes are assigned to the specific loans/credit agreements for the donors – hitherto the following (grants to be separately identified from loans):

GoR
European Union
Netherlands
Canada Gov.
Belgium Gov.
CICR
FAO
IDA
FIDA
BADEA
ADB
RFA
FNUAP
UNDP
France Gov.
Luxembourg Gov.
USAID
Global Fund
DFID
UNICEF
OPEP
NDF
Norway Gov.
FSN
GEF
Japan Gov.
Austria Gov.
Non-governmental organisations