



RWANDA

TECHNICAL ASSISTANCE REPORT—GOVERNMENT FINANCE STATISTICS

March 2018

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RWANDA

TECHNICAL ASSISTANCE REPORT ON THE GOVERNMENT FINANCE STATISTICS MISSIONS

July 15–24, 2014
January 12–16, 2015

Prepared by Johan Mathisen and Ismael Ahamdanech Zarco

July 2015

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ACRONYMS

AFE	IMF's East African Regional Technical Assistance Center
BCG	Budgetary Central Government
CoA	Chart of Accounts
COFOG	Classification of the functions of government
EAC	East African Community
EBU	Extrabudgetary unit
<i>GFSM 2001</i>	<i>Government Finance Statistics Manual 2001</i>
<i>GFSM 2014</i>	<i>Government Finance Statistics Manual 2014</i>
GFS	Government finance statistics
IFMIS	Integrated financial management information system
LG	Local government
RRA	Rwanda Revenue Authority
RSSB	Rwanda Social Security Board
RURA	Rwanda Utilities and Regulatory Agency
SCO	Subcommittee on Compilation
TA	Technical assistance

EXECUTIVE SUMMARY

A government finance statistics (GFS) technical assistance (TA) mission, comprising Mr. Johan Mathisen (East African Regional Technical Assistance Center (AFE) GFS advisor) and Mr. Ismael Ahamdanech Zarco (GFS expert), visited Kigali during the periods July 15–24, 2014 and January 12–16, 2015. The missions focused on (1) aligning the compilation and dissemination of GFS under the guidance of the *Government Finance Statistics Manual 2014 (GFSM 2014)*; (2) developing a *GFSM 2014* implementation plan; (3) developing a bridge table to be used for the compilation of GFS data using Rwanda’s source data; (4) reviewing and aligning the institutional table of Rwanda’s public entities; (5) discussing methodological issues as the recording of grants; (6) filling the GFS questionnaires and updating the General Data Dissemination System metadata template; and (7) providing GFS training to counterpart staff. (Mr. Zarco provided GFS training to counterpart staff during July 21–24, 2014).

The mission is part of the AFE/East African Community (EAC) collaboration program that aims to assist EAC Partner States achieve the fiscal data requirements associated with the East African Monetary Union Protocol.

The mission strongly welcomes the recent establishment of a formal interagency GFS technical working group and the development of a detailed roadmap based on the EAC fiscal data development (*GFSM 2014* implementation) plan. Timely implementation of the roadmap will enable Rwanda to meet ahead of time the fiscal and debt statistics requirement associated with the East African Monetary Union protocol. The broader coverage, increased frequency, and consistency of fiscal and debt data with international standards should help facilitate policy making, monitoring fiscal risks and attaining the Special Data Dissemination Standard.

The authorities’ ambition to automate GFS compilation to produce uniform, timely, comprehensive, and comparable data in the near future is commendable. The recent progress on improving source data—the expansion of the electronic budget execution system (Integrated Financial Management Information System) to cover all budgetary and local government (LG) transactions and the implementation of a *GFSM 2014*-consistent Chart of Accounts to be used by all government units—makes the authorities’ objective feasible yet ambitious. Achieving this objective will require determined government efforts and a close TA engagement.

Jointly with the authorities, the mission reviewed the roadmap of the interagency GFS technical working group, the structure of the public sector, the GFS compilation process, and the conversion of source data to standard fiscal tables consistent with international standards. The mission fully endorsed the authorities’ work program going forward, and agreed that the step-by-step approach starting with producing solid and credible budgetary central government data. The mission cautioned that increasing frequency and expanding coverage of fiscal reports to include the LG sector and, eventually, the extrabudgetary units (EBU),

will need to be an iterative process requiring continued determined efforts. To complete this phase of the TA efforts, trial runs of the bridge table with budgetary central government source data would be required. This process could then be expanded to include the LG sector and the EBU, to eventually produce trial general government data.

Timely implementation of the below recommendations would ensure that Rwanda satisfies the fiscal data requirements associated with the East African Monetary Union Protocol. The automated production of *GFSM 2014*-compliant fiscal data will also obviously lower the burden to produce fiscal data, ensure up-to-date data and high frequency fiscal statistics, and should help Rwanda meet the fiscal Special Data Dissemination Standard requirements.

The mission's main recommendations are as follows:

- **Implement as envisaged the authorities' own plans** to improve coverage, frequency, and timeliness of fiscal reporting consistent with international standards.
- **Fully align sectorization of government** and classification of revenue and expenditure with international standards.
- **Finalize and integrate the *GFSM 2014* bridge table** in the GFS production process.
- **Develop and implement seamless reporting mechanisms** to capture EBU and social security funds data.
- **Expand fiscal reporting** to include stocks of financial assets and liabilities.

The mission would like to thank the authorities for their hospitality and support, which contributed greatly to the success of the missions.

I. INTRODUCTION

1. In response to a request from Rwandan authorities and in consultation with the IMF's African Department, Mr. Johan Mathisen, East African Technical Assistance Center (AFE) government finance statistics (GFS) advisor, and Mr. Ismael Ahamdanech Zarco (GFS expert) visited Kigali during July 15–24, 2014, and January 12–16, 2015. Mr. Michael Gitau from the East African Community (EAC) Secretariat participated in the July 2014 mission. The work is part of the AFE/EAC collaborative program that aims to assist EAC Partner States in achieving fiscal data requirements associated with the East African Monetary Union Protocol.¹

2. The overall objective of the missions was to review Rwanda's compilation and dissemination of GFS and provide recommendations for improvement to align current practices with the *Government Finance Statistics Manual 2014 (GFSM 2014)*² analytical framework, and provide GFS training to counterpart staff. The specific tasks included

- Providing advice on improving the institutional, bridge, and derivation tables³ on Rwanda's General Data Dissemination System and plans for improvement; and also assist in the efforts to review and update, as necessary, *Government Finance Statistics Yearbook* and *International Finance Statistics* questionnaires.
- Assisting authorities in assessing the current status of the reforms in the *GFSM 2014* implementation plans and setting realistic targets to widen data coverage, increase data frequency, and include balance sheet data.

3. The remainder of the report is structured as follows. Section II discusses the institutional framework. Section III reviews the institutional structure of the general government sector and data coverage of the public sector. Section IV provides a short description of Rwanda's fiscal accounting and statistical systems. Section V presents Rwanda's *GFSM 2014* implementation plan. Finally, Section VI builds up on the training provided and the forthcoming technical assistance (TA).

II. INSTITUTIONAL FRAMEWORK

4. The key legislation concerning the budget is the Organic Law on State Finances and Property (Law No. 12/2013, issued on 12/09/13), which sets out the financial regulations to be followed by government units. The law establishes the principles and modalities to be observed in the planning, execution, monitoring, and reporting of the budget. It assigns to the minister in charge of finance the responsibility for carrying out the provisions of the law.

¹ Appendix I presents a list of officials met during the mission.

² Appendix II presents the new *GFSM 2014* classification codes compared to *GFSM 2001*.

³ Improved institutional and bridge tables are presented in Appendices III, IV, and V, respectively. The derivation table was not produced.

5. In particular, the law “establishes principles and modalities for sound management of State finances and property” and “relates to public financial management of Central Government, local administration, public institutions, and parastatal organizations.” Article 63 of the law also states that “the Accountant General shall be responsible for monitoring and coordinating accounting activities and for setting and promoting compliance with the accounting and financial reporting standards applicable to public entities.”

III. INSTITUTIONAL COVERAGE OF THE PUBLIC SECTOR

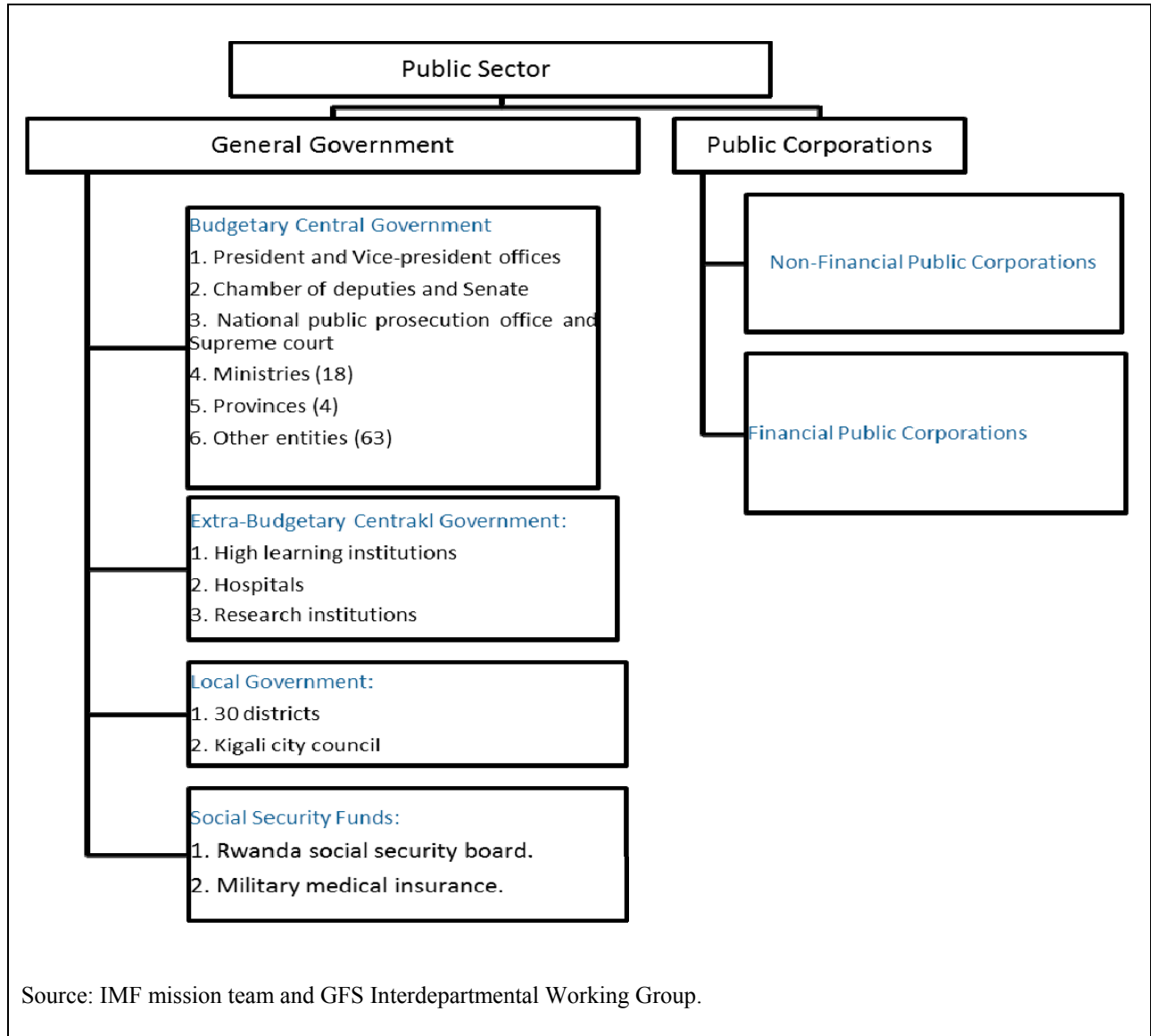
6. The public sector in the Republic of Rwanda is formed by the general government and the public corporations. The general government is integrated by the central government (comprising the budgetary central government (BCG) and the extrabudgetary central government), the local government (LG), and the social security funds.

7. As seen in Figure 1, the central government sector covers the BCG (chamber of deputies, 18 ministries, national public prosecution authority, president’s office, prime minister’s office, 4 provinces, senate, and supreme court, as well as 63 other government bodies) and 19 extrabudgetary units (EBUs)—mainly higher learning institutions, hospitals, and research institutions (Appendix III). The LG covers 30 districts and the Kigali City Council. The social security funds sector is formed by the Rwanda Social Security Board.

8. The public corporations sector in Rwanda is composed of 12 public corporations. The classification of 9 of these enterprises seems to follow the sectoring guidelines of the *GFSM 2014*, as the majority are government owned institutional units, and their operation is based on market prices. The Military Medical Insurance (MMI) and the Rwanda Social Security Board (RSSB) should be classified in line with the draft regional GFS guidelines, as social security funds and part of general government. Also, the Rwanda Utilities and Regulatory Agency (RURA) should be reclassified in the general government as it mainly provides licenses to perform activities such as internet provision and motorbikes and taxi licenses in exchange for fees. These classifications would align Rwanda’s fiscal statistics with international standards.

Recommendations:

- *The full list of government entities, consistently sectorized with GFSM 2014 guidelines, should be verified, promulgated across government agencies, and submitted to the IMF.*
- *Going forward, the institutional table should be verified annually to classify new entities, remove non-existing entities, and reassess any borderline cases as needed to ensure consistency with GFSM 2014, including on the scope of the public sector.*

Figure 1. Institutional Structure of the Public Sector

IV. ACCOUNTING AND STATISTICAL SYSTEMS

9. The coverage of the Integrated Financial Management Information System (IFMIS) has recently been expanded and now broadly covers all BCG and LG revenue and expenditure, with some notable exceptions. In particular, tax and non-tax revenue from the Rwanda Revenue Authority (RRA), and inflows from external grants and project loans are not covered by IFMIS. EBU and the social security funds are also not recorded in IFMIS, except for transfers received from the central government.

10. The expense is recorded in IFMIS on a payment order basis. Any entity issues a payment order when it buys a good or service, but the payment order is registered in the

Ministry of Finance (Treasury) only when the good or service is received. Then, there is a float until the cash outflows from the single treasury account. To compile GFS data on a pure cash basis, expenses would need to be moved from payment order to cash basis of recording.

11. There are two sources of revenue: tax and non-tax revenue (both types are recorded on a cash basis). The RRA collects all taxes and uses their own system to record information. This system (which divides domestic and external tax revenue) is not yet included in IFMIS, but the RRA has introduced a classification which is the same as the Chart of Accounts (CoA) of the BCG, so the mapping table developed by the mission can be used. On the other hand, it is important to recall that the RRA also collects taxes on behalf of the LG, so the proper reassignment has to be applied to consider such income as revenue of the LG and not of the BGG.

12. One of the pending tasks for the compilation of central and general government GFS data is the inclusion of EBUs. These units do not report in IFMIS and, while some use the same classification as the BCG CoA, others do not. For this reason, the Subcommittee on Compilation (SCO, see paragraph 20 in Section VI) has developed a set of reporting tables to be sent to such entities not reporting in IFMIS to gather common information on GFS. The mission has reviewed and helped the SCO to complete those reporting tables.

13. The authorities are working to improve statistical treatment of external grants and (concessional) project loans. Both types of external aid can be disbursed either as a direct payment to a third party such as a contractor, upon request from the government ministry or other institution that is an implementation unit, or as a cash transfer to the government. Information on cash transferred to government is easily obtained as deposits to a government account in the National Bank of Rwanda (BNR). However, this is not the case for cash disbursed directly to contractors, which cannot be directly tracked.

14. The Rwandese authorities are trying to improve recording of external grants with a more proactive attitude toward donors and the agencies in charge of project grants. The External Finance Unit collects information on all budgeted direct payments to contractors from donors and this information is included in the budget. For budget execution, information is collected from donors and from the agencies in charge of the projects and, where discrepancies exist, an adjustment to conciliate both figures is made. On the other hand, Single Project Implementation Units are being established in each ministry and it is expected that for the 2015/16 budget, they will introduce the information on the projects' budget execution in IFMIS (which facilitate timely and more reliable yearly and quarterly information). However, a Single Project Implementation Unit has not been put in place for the Ministry of Infrastructure yet.

Recommendations:

- *Include in the GFS compilation framework data from EBUs, the RRA, and the social security funds.*
- *Use the templates developed for the reporting of EBUs and public corporations so data can be timely incorporated in the GFS compilation.*

V. CHART OF ACCOUNTS AND BRIDGE TABLE

15. The new CoA was introduced in 2011/12 and covers most government units. The mission found the CoA is sufficiently detailed and broadly consistent with *GFSM 2014*, but that some items are not classified in line with the *GFSM* codes. A bridge table was therefore developed to fully map the CoA so consistent aggregates with the GFS methodology could be derived. The developed bridge table is shown in Appendix V.

16. The mission worked with the Rwandese authorities to develop a CoA-GFS mapping table that can be integrated into the IFMIS framework. This work is ongoing, and will enable GFS data to be directly obtained for all entities reporting in IFMIS. Procedures for updating the framework and regular reviews should also be established.

17. For entities not reporting in IFMIS such as the RRA and EBUs, a channel of timely sharing information should be established if they cannot be integrated into IFMIS. The same applies for external project grants and loans.

18. The budget CoA is sufficiently detailed for revenue and expense. However, when coming to transactions on assets and liabilities and the related stocks, this is not the case as some splits are not available. For this reason, the mission has worked with the Rwandese authorities to build a sufficiently detailed CoA for such items. The mission has left a draft proposal with the authorities, which should be fine-tuned. The CoA will then be revised and mapped by the mission.

Recommendations:

- *Establish procedures for updating the framework and regularly review the CoA-GFS mapping table integrated in IFMIS. For entities not reporting in IFMIS but using the budget CoA, timely channels of sharing information should be established.*
- *Use the developed templates for other reporting entities and items (EBUs, project grants and loans) to obtain consistent and timely GFS data.*

VI. GFSM 2014 IMPLEMENTATION PLAN

19. Jointly with the authorities, the mission reviewed progress on the implementation of *GFSM 2014* and agreed on a detailed timetable for gradually expanding the coverage and frequency of GFS in line with *GFSM 2014*. Implementation of the plan will ensure that

Rwanda satisfies the fiscal data requirements associated with the East African Monetary Union.

20. The Ministry of Finance and Economic Planning has set up an interagency technical working group in charge of the development of the *GFSM 2014* implementation plan shown. The technical working group is divided into three subcommittees and is chaired by the Deputy Accountant General. The three subcommittees are (i) the Subcommittee on Monitoring and Planning, in charge of the development of a roadmap for the compliance with the implementation plan and its monitoring; (ii) the Subcommittee on Classification, in charge of the classification of units and flows and stocks; and (iii) the SCO, in charge of the development of reporting templates and the data compilation.

21. Some of the tasks of the different subcommittees have been already implemented, such as the development of a road map for migration to a *GFSM 2014* framework or the linkage of the CoA classifications with the corresponding *GFSM 2014* economic classifications. There are other tasks which are foreseen to be implemented in the coming months, such as the mapping of historical series to the updated fiscal reporting framework, and the preparation and publishing of *GFSM 2014*-compliant fiscal and debt data.

22. The mission has reviewed and agreed with the Rwandese authorities on the technical working group's roadmap. It was emphasized that GFS compilation is a step-by-step process, requiring determined efforts.

Recommendation:

- *Apply the technical working group's road map and maintain efforts to compile general government GFS data on a timely basis.*

Project Objectives

Objective	Verifiable Indicators	Target Date	Assumptions
To compile and publish monthly, quarterly and annual general GFS according to the <i>GFSM 2014</i> .	Dissemination of monthly, quarterly and annual GFS to the public, the EAC Secretariat, and publication in the <i>International Financial Statistics</i> and <i>Government Finance Statistics Yearbook</i> .	2017	Assumes commitment to replace the current <i>GFSM 1986</i> tables with <i>GFSM 2014</i> tables in all internal and external fiscal tables, including budget statements, an adequately resourced GFS team, and that the necessary technical support is available on a timely basis.

Project Outputs

Outputs	Verifiable Indicators	Target Date	Implementation Status
Conduct regular GFS TWG meetings/workshops.	Minutes and training material from committee meetings and workshops.	July 2014	The TWG has been established and the <i>GFSM 2014</i> the tasks of the implementation plan have been allocated to its members. Members of the TWG are expected to be at the GFS training course conducted by IMF experts in Rwanda during July 2015.
Define and maintain an institutional structure of the general government (or public sector) consistent with <i>GFSM 2014</i> guidelines, including reclassifying, as relevant: security funds as financial institutions if consistent with <i>GFSM 2014</i> sectoring guidelines.	Finalized general government sector institutional table and tentative comprehensive lists of public corporations, with specified procedures to make future changes as needed.	December 2014	The classification of institutional units into their relevant subsectors is ongoing, based on preliminary list of general government and public sector entities. The main pending task is the inclusion of the RSSB and the Military Medical Insurance in the central government sector. This will be addressed in the context of regional developments.
Link country's CoA classifications with the corresponding <i>GFSM 2014</i> economic classifications.	Verified derivation tables linking national CoA classifications and the corresponding <i>GFSM 2014</i> classifications.	June 2015	The current CoA classifications have been mapped with the corresponding <i>GFSM 2014</i> classifications, but this needs to be updated and verified.
Link country's CoAs classifications with the corresponding <i>GFSM 2014</i> Classification of the Functions of Government (COFOG).	Verified bridging tables that link the national CoAs classifications and the corresponding COFOG classifications.	June 2015	Existing bridging tables need to be verified and updated as necessary.
Reflect the updated GFS economic and functional classification tables in budget tables.	Presentation of <i>GFSM 2014</i> and COFOG tables and related analysis in annual budget.	2015/16 budget	Implementation requires verified economic and functional classification bridging tables, and sufficient relevant analytical capacity. Before next year's budget, the bridge table is expected to be will be verified.
Disseminate <i>GFSM 2014</i> compliant BCG data for FY2011/12 thru 2012–13.	Presentation of Statement of Sources and Uses of Cash, Statement of Operations (including Revenue and Expense summaries) by GFS, and dissemination of COFOG data.	June 2015	<i>GFSM 2014</i> -compliant BCG data have not yet been disseminated.
Incorporate the CoA-GFS bridge table and automate the report compilation.	Production of GFS reports directly from the source data.	June 2015	Incomplete, further progress requires full implementation of verified of bridge (currently in process). Moreover, EBUs and RSSB are not in the IFMIS, so their accounts need to be manually compiled. There is no calendar to include them in IFMIS.
Disseminate <i>GFSM 2014</i> -compliant central government data for FY2014.	Presentation of Statement of Sources and Uses of Cash, Statement of Operations (including Revenue and Expense summaries) by GFS, and	September 2016	Requires finalization of institutional table for the general government sector, implementation of verified economic and functional classification bridging tables, and

Outputs	Verifiable Indicators	Target Date	Implementation Status
	dissemination of COFOG data.		sufficient data dissemination capacity. Moreover, it requires the integration of EBUs, which data compilation is still manual as they are not in the IFMIS.
Disseminate <i>GFSM 2014</i> -compliant LG data for FY2014.	Presentation of Statement of Sources and Uses of Cash, Statement of Operations (including Revenue and Expense summaries) by GFS, and dissemination of COFOG data.	February 2016	Requires finalization of institutional table for the general government sector, implementation of verified economic and functional classification bridging tables, and sufficient data dissemination capacity. Timely data available as due to LG inclusion in the IFMIS.
A full roll-out of IFMIS or implementation of reporting mechanisms that are comprehensive, timely, and <i>GFSM 2014</i> -compliant. <ul style="list-style-type: none"> • BCG • Extrabudgetary entities • LGs • Social Security Funds 	Integrated financial reporting or formal reporting relationship is established (via memorandum of understanding or reporting instructions) with the relevant entities or ministries.	Completed for budgetary units of central government and all units of LG. Target date for EBU of central government and RSSB require further consultations.	Data capture requires complete identification of sources data and that all budgetary and revenue units use IFMIS for all transactions or establishing procedures, including There is a need to integrate EBUs and RSSB in the IFMIS.
Expand coverage of GFS (flows) to include all general government units.	General government finance statistics (flows) compiled disseminated.	June 2017	Compilation of general GFS would need to be finalized ahead of commencing dissemination of such data (end 2017 overall objective)
Include stocks of financial assets and liabilities in the GFS of BCG. <ul style="list-style-type: none"> • At nominal value • At market value 	Timely dissemination of annually BCG GFS including stocks of nonfinancial and financial assets and liabilities (Financial Balance Sheet).	For Financial Liabilities: June, 2015 For Financial Assets: June, 2016	Full data capture requires maintaining an updated inventory and valuation of all financial assets and liabilities.
Include stocks of financial assets and liabilities in the GFS of extrabudgetary, LG, and social security fund units. <ul style="list-style-type: none"> • At nominal value • At market value 	Timely dissemination of quarterly central government GFS including stocks of nonfinancial and financial assets and liabilities (Financial Balance Sheet) are produced on a regular basis.	For Financial Liabilities: June, 2015 For Financial Assets: June, 2016	Incomplete. Full data capture requires maintaining an updated inventory and valuation of all financial assets and liabilities. For EBUs and social security funds, signed Memorandums of Understanding may be required to ensure timely data submissions.
Compile and disseminate public debt statistics of the general government sector.	Annual general government sector debt statistics compiled and disseminated.	June 2015	Incomplete. Full data capture requires maintaining an updated inventory and valuation of all liabilities. For EBUs and social security funds, signed Memorandums of Understanding may be required to ensure timely data submissions.

VII. RESOURCES, TRAINING, AND TECHNICAL ASSISTANCE

23. A training course was provided to staff of the Ministry of Finance and Economic Development, the RRA, and National Institute of Statistics Rwanda during July 21–24, 2014. The course had participants from all agencies and institutions involved in the compilation and dissemination of GFS. Due to the restructuring and enlargement of the GFS technical working group, a new GFS training course was requested by the authorities and will take place in July 6–10, 2015.

24. The mission will return as agreed during January 12–22, 2016 to take stock of progress on implementing the recommendations and provide further support for Rwanda’s fiscal data (*GFSM 2014*) development plan. Continued TA will focus on supporting efforts to improve the coverage, timeliness, and frequency of Rwanda’s GFS. The mission confirmed some of the planned activities, including Rwanda’s participation in the regional TA activities, and extended the program until January 2016 as depicted in Table 1:

- The next full GFS **TA mission** is expected to occur in January 2016. A short focused technical visit by a GFS expert is scheduled to overlap with the November workshop in Rwanda.
- Rwanda will continue to be invited to **regional GFS workshops**. It is expected that Rwanda’s delegates will gradually assume a larger role and responsibility in the regional activities. Such work will be important to provide peer-to-peer learning, to foster the sharing of experiences, and to help promote regional GFS harmonization.
- A joint EAC/AFE GFS **training course** focusing on junior GFS compilers and financial officers will take place in Rwanda in July 2015.

Table 1. GFS Technical Assistance Activities for 2015/16

Type	Start date	End date	Location
Training course	6-July-15	10-July-15	Kigali
Regional workshop	24-Aug-15	28-Aug-15	Tanzania
Technical visit	9-Nov-15	13-Nov-15	Kigali
Regional workshop	16-Nov-15	20-Nov-15	Rwanda
GFS mission	12- Jan-16	22-Jan-16	Kigali

Source: Mission team.

Appendix I. List of Officials Met during the Mission

Name	Position	Institution
Fred QUARSHIE	Economic Advisor	Ministry of Finance and Economic Planning
Leonard RUGWABIZA MINEGA	Chief Economist	Ministry of Finance and Economic Planning
Marcel Mukeshimana	Deputy Accountant General	Ministry of Finance and Economic Planning
Clement NCUTI	Economist	Ministry of Finance and Economic Planning
Jean Acheson	Economist	Ministry of Finance and Economic Planning
Adeline MUSANIWABO	Government Portfolio Expert	Ministry of Finance and Economic Planning
Pierrot Cyubahiro KAREMERA	Financial Management Specialist	Ministry of Finance and Economic Planning
Caleb RWAMUGANZA	Director General – National Budget	Ministry of Finance and Economic Planning
Jean RUBANGUTSANGABO	Fiscal Decentralization Office	Ministry of Finance and Economic Planning
Jean de Dieu RURANGURWA	IFMIS Coordinator	Ministry of Finance and Economic Planning
Gaudence UNIMANA	Statistics officer	Rwandese Revenue Authority
Lucie NIJIGENA	Statistics officer	Rwandese Revenue Authority
Roy GASANGWA	Statistics officer	Rwandese Revenue Authority
Benjamin BYIRINGIRO	IT	Rwandese Revenue Authority
David MUYUNYI	IT	Rwandese Revenue Authority
J. Bosco SOROZO	Financial officer	Rwandese Revenue Authority
Sengoin MUGIRANEZA	Financial officer	Rwandese Revenue Authority
Jean Pierre HITIMANA	Accountant General Office	Ministry of Finance and Economic Planning
Ignace MUNYANDINDA	Accountant General Office	Ministry of Finance and Economic Planning
Laban BAYINGANA	Accountant General Office	Ministry of Finance and Economic Planning
Ntare BRIGHT	Budget Administration Office	Ministry of Finance and Economic Planning
Emmanuel MUWAMANYA	Policy Analysis Officer	Ministry of Finance and Economic Planning
Adeline MUSANIWABO	Government Portfolio Unit	Ministry of Finance and Economic Planning
Zache IYAKARENYE	Economist	Ministry of Finance and Economic Planning
Marie UWAMAHORO	Economist	Ministry of Finance and Economic Planning
Gisele GIRAMATA	Economist	Ministry of Finance and Economic Planning
Javan BIZIMANA	Economist	Ministry of Finance and Economic Planning

Appendix II. Classification Code Changes from the *GFSM 2001* to *GFSM 2014* Update

The following is a list of the new *GFSM 2014* classification codes from the GFS Revenue, Expense, and Net Transactions in Assets and Liabilities accounts (memorandum items are excluded).

Account Codes	Descriptions
REVENUE	
11414	Taxes on financial and capital transactions
14111	Interest from nonresidents
14112	Interest from residents other than general government
14113	Interest from other general government units
1416	Reinvested earnings on foreign direct investment
14411	Subsidies
14412	Other
1451	Premiums, fees, and current claims
14511	Premiums
14512	Fees for standardized guarantee schemes
14513	Current claims
1452	Capital claims
EXPENSE	
253	Subsidies to other sectors
2811	Dividends
2812	Withdrawals from income of quasi-corporations
2813	Property expense for investment income disbursements
2814	Rent
2815	Reinvested earnings on foreign direct investment
283	Premiums, fees, and claims related to nonlife insurance and standardized guarantee schemes
2831	Premiums, fees, and current claims
28311	Premiums
28312	Fees for standardized guarantee schemes
28313	Current claims
2832	Capital claims
NET TRANSACTIONS IN ASSETS AND LIABILITIES	
3114	Weapons systems
3211	Monetary gold and SDRs
33061	Nonlife insurance technical reserves
33062	Life insurance and annuities entitlements
33063	Pension entitlements
33064	Claims of pension funds on pension manager
33065	Provisions for calls under standardized guarantee schemes

Appendix III. Institutional Structure of the General Government

;aRwanda

;bUnits of General Government

;cCentral Government

;dSubsector 1. Budgetary central government
 ;e1.1 Chamber of deputies, ministries (18), national public prosecution authority, president's office, prime minister's office, provinces (4), senate, and supreme court
 ;e1.2 Other government bodies (63)

;dSubsector 2. Extrabudgetary units/entities
 ;e2.1 Institutions of higher learning, national hospitals, and research institutions (19)

;dSubsector 3. Social security funds
 ;e3.1 Rwanda Social Security Board
 Military Medical Insurance

;cState Governments

;dSubsector 4. State governments
 ;e4.1 Not applicable

;cLocal Governments

;dSubsector 5. Local governments
 ;e5.1 30 districts
 ;e5.2 Kigali City Council

;bData Coverage

Data in central government tables cover operations of subsector 1.

The changes in currency and deposits are included under loans in financial assets because the information available is for net credit to government (loans minus deposits). For this reason Statement II shows zeros as values under Net change in the stock of cash.

;bAccounting Practices

;f1. Bases of recording:

The data compiled for budgetary central government are on a modified cash basis.

;f2. Liquidation or complementary period:

Not reported.

;f3. Valuation of assets and liabilities:

Not reported.

;bGFSM 2014 Implementation Plan

Prepared and approved by Rwanda's GFSTWG during 2014. The authorities have set up an interagency technical working group (TWG) in charge of the development of the *GFSM2014* implementation plan divided in three subcommittees and chaired by the Deputy Accountant General. The three subcommittees are (i) SMP; (ii) SCL; and (iii) SCO. The SMP is in charge of the development of a roadmap for the compliance with the implementation plan and its monitoring. The SCL is in charge of the classification of units and flows and stocks while the SCO takes care of the development of reporting templates and the data compilation. Implementation so far is described above.

This institutional table is based information provided by the authorities in January 2015.

Appendix IV. List of General Government Entities and Public Corporations**Public Financial Corporations**

1. National Bank of Rwanda

Public Nonfinancial Corporations

2. Energy, Water, and Sanitation Authority (EWSA)
3. Rwanda Civil Aviation Authority (RCAA)
4. ONATRACOM
5. Rwandair
6. Rwanda Grains and Cereals Corporation (RGCC, Ltd)
7. National Post Office
8. King Faisal Hospital
9. Horizon Group, Ltd.

Appendix V. Bridge Table(s) Linking National and *GFSM 2014* Classifications

Rwanda Chart of Accounts	<i>GFSM 2001</i> Mapping	<i>GFSM 2014</i> Mapping
1: REVENUES		
11: Tax Revenue		
111: Taxes on Income, Profits or Capital Gains		
1111: Taxes on Individuals		
111101: Pay As You Earn	1111: Taxes on income: Payable by individuals	1111: Taxes on income: Payable by individuals
111102: Interest on Pay As You Earn	1411: Other revenue: Property income: Interest	1411: Other revenue: Property income: Interest
111103: Interest on Personal Income Tax	1411: Other revenue: Property income: Interest	1411: Other revenue: Property income: Interest
111104: Tax on Rental Income	11412: General taxes on goods and services: Sales taxes	11412: General taxes on goods and services: Sales taxes
111105: Trading License (Vehicles)	11452: Taxes on use and permission of goods and services: Other	11452: Taxes on use and permission of goods and services: Other
111107: Capital Gains Tax	1111: Taxes on income: Payable by individuals	1111: Taxes on income: Payable by individuals
111108: Withholding Tax on Interest	1111: Taxes on income: Payable by individuals	1111: Taxes on income: Payable by individuals
111109: Withholding Tax on Royalties	1111: Taxes on income: Payable by individuals	1111: Taxes on income: Payable by individuals
111110: Other Taxes on Income	1111: Taxes on income: Payable by individuals	1111: Taxes on income: Payable by individuals
111111: Taxes on Income Professions Liberal	1111: Taxes on income: Payable by individuals	1111: Taxes on income: Payable by individuals
1112: Taxes on Corporations & Enterprises		
111201: Building Tax	1131: Taxes on property: Recurrent taxes on immovable property	1131: Taxes on property: Recurrent taxes on immovable property
111202: Corporation Income Tax	1112: Taxes on income: Payable by corporations and other enterprises	1112: Taxes on income: Payable by corporations and other enterprises
111204: Personal Income Tax	1111: Taxes on income: Payable by individuals	1111: Taxes on income: Payable by individuals
111205: Personal Income Tax Truck Customs	1112: Taxes on income: Payable by corporations and other enterprises	1112: Taxes on income: Payable by corporations and other enterprises
111206: Penalty on Income tax	143: Other revenue: Fines, penalties, and forfeits	143: Other revenue: Fines, penalties, and forfeits
111208: Penalty on Trading License	143: Other revenue: Fines, penalties, and forfeits	143: Other revenue: Fines, penalties, and forfeits
111209: Arrears Recovery	1113: Taxes on income: Unallocable	1113: Taxes on income: Unallocable
111210: Unclassified Revenue	1113: Taxes on income: Unallocable	1113: Taxes on income: Unallocable
111212: Withholding Tax 3%	1113: Taxes on income: Unallocable	1113: Taxes on income: Unallocable
111213: Penalty on Public Supply Withholding Tax 3 %	143: Other revenue: Fines, penalties, and forfeits	143: Other revenue: Fines, penalties, and forfeits
111215: Interest withholding tax .. all	1111: Taxes on income: Payable by individuals	1111: Taxes on income: Payable by individuals
111216: Withholding Tax – Dividends	1111: Taxes on income: Payable by individuals	1111: Taxes on income: Payable by individuals
111217: All Withholding tax 15% (Old)	11412: General taxes on goods and services: Sales taxes	11412: General taxes on goods and services: Sales taxes
111217: Withholding Tax - Service Fees	11412: General taxes on goods and services: Sales taxes	11412: General taxes on goods and services: Sales taxes
111219: Penalties – Pay As You Earn	143: Other revenue: Fines, penalties, and forfeits	143: Other revenue: Fines, penalties, and forfeits

Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
		forfeits
111220: Penalties - Corp. Income Tax	143: Other revenue: Fines, penalties, and forfeits	143: Other revenue: Fines, penalties, and forfeits
111221: Penalties - Personal Income Tax	143: Other revenue: Fines, penalties, and forfeits	143: Other revenue: Fines, penalties, and forfeits
111222: Penalties - Withholding Taxes	143: Other revenue: Fines, penalties, and forfeits	143: Other revenue: Fines, penalties, and forfeits
111223: Withholding Tax - Lottery & Games	1111: Taxes on income: Payable by individuals	1111: Taxes on income: Payable by individuals
111224: Withholding Tax - Performance Payments	1112: Taxes on income: Payable by corporations and other enterprises	1112: Taxes on income: Payable by corporations and other enterprises
111225: Interest on Corporation Income Tax	1411: Other revenue: Property income: Interest	1411: Other revenue: Property income: Interest
111226: Withholding Tax on Public Supplies 5% Customs	1151: Taxes on international trade and transactions: Customs and other import duties	1151: Taxes on international trade and transactions: Customs and other import duties
111227: VAT fines	143: Other revenue: Fines, penalties, and forfeits	143: Other revenue: Fines, penalties, and forfeits
111228: Other fines	143: Other revenue: Fines, penalties, and forfeits	143: Other revenue: Fines, penalties, and forfeits
111229: Interest on late payment	1411: Other revenue: Property income: Interest	1411: Other revenue: Property income: Interest
113: Tax on Property Income		
1131: Taxes on Immovable Property	1131: Taxes on property: Recurrent taxes on immovable property	1131: Taxes on property: Recurrent taxes on immovable property
113104: Tax on property - plots and land	1131: Taxes on property: Recurrent taxes on immovable property	1131: Taxes on property: Recurrent taxes on immovable property
113106: Tax on Mining	1146: Taxes on goods and services: Other taxes on goods and services	1146: Taxes on goods and services: Other taxes on goods and services
113107: Penalty on Property Taxes	143: Other revenue: Fines, penalties, and forfeits	143: Other revenue: Fines, penalties, and forfeits
113108: Number plate Registration fees	1422: Other revenue: Sales of goods and services: Administrative fees	1422: Other revenue: Sales of goods and services: Administrative fees
113109: Property tax on vehicles	11451: Taxes on use and permission of goods and services: Motor vehicles taxes	11451: Taxes on use and permission of goods and services: Motor vehicles taxes
113110: Penalty on property tax on vehicles	143: Other revenue: Fines, penalties, and forfeits	143: Other revenue: Fines, penalties, and forfeits
113111: Interest on late payment of property tax on vehicles	1411: Other revenue: Property income: Interest	1411: Other revenue: Property income: Interest
113112: Interest on number plate registration fees	1411: Other revenue: Property income: Interest	1411: Other revenue: Property income: Interest
113113: Penalty on number plate registration fees	143: Other revenue: Fines, penalties, and forfeits	143: Other revenue: Fines, penalties, and forfeits
114: Taxes on goods and services		
1141: General taxes on goods and services		
114101: Value Added Tax Principle	11411: General taxes on goods and services: Value-added taxes	11411: General taxes on goods and services: Value-added taxes
114102: Value Added Tax - Late Payment Charge	143: Other revenue: Fines, penalties, and forfeits	143: Other revenue: Fines, penalties, and forfeits
114103: Value Added Tax – Penalty	143: Other revenue: Fines, penalties, and forfeits	143: Other revenue: Fines, penalties, and forfeits
114104: Value Added Tax – Arrears	11411: General taxes on goods and services: Value-added taxes	11411: General taxes on goods and services: Value-added taxes
114105: Value Added Tax – Miscellaneous	11411: General taxes on goods and services:	11411: General taxes on goods and

Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
	Value-added taxes	services: Value-added taxes
114107: VAT on offest Refund	11411: General taxes on goods and services: Value-added taxes	11411: General taxes on goods and services: Value-added taxes
1142: Excises		
114121: Excise duty on local Beer	1142: Taxes on goods and services: Excises	1142: Taxes on goods and services: Excises
114122: Excise duty on local Soft Drink	1142: Taxes on goods and services: Excises	1142: Taxes on goods and services: Excises
114201: Excise duty on local Wines &Liquor	1142: Taxes on goods and services: Excises	1142: Taxes on goods and services: Excises
114203: Excise duty on local Cigarettes	1142: Taxes on goods and services: Excises	1142: Taxes on goods and services: Excises
114204: Excise duty on local Mineral water	1142: Taxes on goods and services: Excises	1142: Taxes on goods and services: Excises
114205: Excise duty on local Juice - other	1142: Taxes on goods and services: Excises	1142: Taxes on goods and services: Excises
114206: Excise duty on local Airtime	1142: Taxes on goods and services: Excises	1142: Taxes on goods and services: Excises
114207: Excise duty on local Fruit Juice	1142: Taxes on goods and services: Excises	1142: Taxes on goods and services: Excises
114208: Interest on local Consumption Taxes	1411: Other revenue: Property income: Interest	1411: Other revenue: Property income: Interest
114209: Penalty on local Consumption Taxes	143: Other revenue: Fines, penalties, and forfeits	143: Other revenue: Fines, penalties, and forfeits
1145: Taxes on Use of Goods & Services		
114501: Axle Tax	11451: Taxes on use and permission of goods and services: Motor vehicles taxes	11451: Taxes on use and permission of goods and services: Motor vehicles taxes
114502: Axle Tax – Penalties	143: Other revenue: Fines, penalties, and forfeits	143: Other revenue: Fines, penalties, and forfeits
114503: Axle Tax – Interest	1411: Other revenue: Property income: Interest	1411: Other revenue: Property income: Interest
114504: Tax on boats	11452: Taxes on use and permission of goods and services: Other	11452: Taxes on use and permission of goods and services: Other
114505: Road Fund Road Toll (FER)	1423: Other revenue: Sales of goods and services: Incidental sales by nonmarket establishments	1423: Other revenue: Sales of goods and services: Incidental sales by nonmarket establishments
114506: Road Fund fuel levy (taxe de pérequation)	1142: Taxes on goods and services: Excises	1142: Taxes on goods and services: Excises
114507: Transport license	11452: Taxes on use and permission of goods and services: Other	11452: Taxes on use and permission of goods and services: Other
115: Taxes on international trade and transactions		
1151: Customs and other import duties		
115101: VAT Collections on Imports	11411: General taxes on goods and services: Value-added taxes	11411: General taxes on goods and services: Value-added taxes
115102: Excise duty on Beer (imports)	1142: Taxes on goods and services: Excises	1142: Taxes on goods and services: Excises
115103: Excise duty on Soft Drinks (imports)	1142: Taxes on goods and services: Excises	1142: Taxes on goods and services: Excises
115104: Excise duty on Wines & Liquors (imports)	1142: Taxes on goods and services: Excises	1142: Taxes on goods and services: Excises
115105: Excise duty on Petroleum Products (imports)	1142: Taxes on goods and services: Excises	1142: Taxes on goods and services: Excises
115106: Excise duty on Cigarettes (imports)	1142: Taxes on goods and services: Excises	1142: Taxes on goods and services:

Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
		Excises
115107: Excise duty on Mineral Water (imports)	1142: Taxes on goods and services: Excises	1142: Taxes on goods and services: Excises
115108: Excise duty on Vehicles (imports)	1142: Taxes on goods and services: Excises	1142: Taxes on goods and services: Excises
115109: Excise duty on Milk (imports)	1142: Taxes on goods and services: Excises	1142: Taxes on goods and services: Excises
115110: Import Duty Petrol Products	1151: Taxes on international trade and transactions: Customs and other import duties	1151: Taxes on international trade and transactions: Customs and other import duties
115111: Import Duty Other Goods	1151: Taxes on international trade and transactions: Customs and other import duties	1151: Taxes on international trade and transactions: Customs and other import duties
115112: Surcharges		
115113: Tax on Export of Coffee	1152: Taxes on international trade and transactions: Taxes on exports	1152: Taxes on international trade and transactions: Taxes on exports
115114: Tax on Export of Tea	1152: Taxes on international trade and transactions: Taxes on exports	1152: Taxes on international trade and transactions: Taxes on exports
115115: Other Customs Revenues	1151: Taxes on international trade and transactions: Customs and other import duties	1151: Taxes on international trade and transactions: Customs and other import duties
115116: Magerwa Warehousing fees	1422: Other revenue: Sales of goods and services: Administrative fees	1422: Other revenue: Sales of goods and services: Administrative fees
115117: Other Warehousing Fees	1422: Other revenue: Sales of goods and services: Administrative fees	1422: Other revenue: Sales of goods and services: Administrative fees
115118: Handling Charges	1422: Other revenue: Sales of goods and services: Administrative fees	1422: Other revenue: Sales of goods and services: Administrative fees
115119: Revenues on statement of offence	143: Other revenue: Fines, penalties, and forfeits	143: Other revenue: Fines, penalties, and forfeits
115120: Quality Inspection Fees	1422: Other revenue: Sales of goods and services: Administrative fees	1422: Other revenue: Sales of goods and services: Administrative fees
115121: Revenues from vehicles Entry & exit cards	1156: Taxes on international trade and transactions: Other taxes on international trade and transactions	1156: Taxes on international trade and transactions: Other taxes on international trade and transactions
NON TAX REVENUE:		
143102: Contraventions to the traffic rules	143: Other revenue: Fines, penalties, and forfeits	143: Other revenue: Fines, penalties, and forfeits
143101: Court fines	143: Other revenue: Fines, penalties, and forfeits	143: Other revenue: Fines, penalties, and forfeits
143203: Penalties of commerce cases	143: Other revenue: Fines, penalties, and forfeits	143: Other revenue: Fines, penalties, and forfeits
143206: Other penalties and contraventions	143: Other revenue: Fines, penalties, and forfeits	143: Other revenue: Fines, penalties, and forfeits
145105: Confiscation	143: Other revenue: Fines, penalties, and forfeits	143: Other revenue: Fines, penalties, and forfeits
142702: Passport/Travel Document fees	1422: Other revenue: Sales of goods and services: Administrative fees	1422: Other revenue: Sales of goods and services: Administrative fees
142703: Migration Visas	1422: Other revenue: Sales of goods and services: Administrative fees	1422: Other revenue: Sales of goods and services: Administrative fees
142704: Notary Charges	1422: Other revenue: Sales of goods and services: Administrative fees	1422: Other revenue: Sales of goods and services: Administrative fees
142735: Sale of flags	1423: Other revenue: Sales of goods and services: Incidental sales by nonmarket establishments	1423: Other revenue: Sales of goods and services: Incidental sales by nonmarket establishments

Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
142747: Court fees	1422: Other revenue: Sales of goods and services: Administrative fees	1422: Other revenue: Sales of goods and services: Administrative fees
142705: Driving Licenses	1422: Other revenue: Sales of goods and services: Administrative fees	1422: Other revenue: Sales of goods and services: Administrative fees
142102: Abattoir Fees	1422: Other revenue: Sales of goods and services: Administrative fees	1422: Other revenue: Sales of goods and services: Administrative fees
142205: Green Card For Foreigner	1422: Other revenue: Sales of goods and services: Administrative fees	1422: Other revenue: Sales of goods and services: Administrative fees
142706: Sale of Official Gazette	1423: Other revenue: Sales of goods and services: Incidental sales by nonmarket establishments	1423: Other revenue: Sales of goods and services: Incidental sales by nonmarket establishments
143103: Gage and Bank fines	143: Other revenue: Fines, penalties, and forfeits	143: Other revenue: Fines, penalties, and forfeits
142707: Sale of Tender Documents	1423: Other revenue: Sales of goods and services: Incidental sales by nonmarket establishments	1423: Other revenue: Sales of goods and services: Incidental sales by nonmarket establishments
142709: Consular Fees	1422: Other revenue: Sales of goods and services: Administrative fees	1422: Other revenue: Sales of goods and services: Administrative fees
142708: Sale of Accreditation Cards	1422: Other revenue: Sales of goods and services: Administrative fees	1422: Other revenue: Sales of goods and services: Administrative fees
142737: Sale of standards	1422: Other revenue: Sales of goods and services: Administrative fees	1422: Other revenue: Sales of goods and services: Administrative fees
142107: Laboratory fees	1422: Other revenue: Sales of goods and services: Administrative fees	1422: Other revenue: Sales of goods and services: Administrative fees
142738: Calibration and verification costs	1422: Other revenue: Sales of goods and services: Administrative fees	1422: Other revenue: Sales of goods and services: Administrative fees
: Inscription comme Experts des biens immobiliers	1422: Other revenue: Sales of goods and services: Administrative fees	1422: Other revenue: Sales of goods and services: Administrative fees
142739: Chancellerie rights, legislation and state preview	1422: Other revenue: Sales of goods and services: Administrative fees	1422: Other revenue: Sales of goods and services: Administrative fees
142710: Work Permits	1422: Other revenue: Sales of goods and services: Administrative fees	1422: Other revenue: Sales of goods and services: Administrative fees
142748: Other Admin Fees	1422: Other revenue: Sales of goods and services: Administrative fees	1422: Other revenue: Sales of goods and services: Administrative fees
142740: Sale of maps	1423: Other revenue: Sales of goods and services: Incidental sales by nonmarket establishments	1423: Other revenue: Sales of goods and services: Incidental sales by nonmarket establishments
142722: Boundaries marks fees	1422: Other revenue: Sales of goods and services: Administrative fees	1422: Other revenue: Sales of goods and services: Administrative fees
142713: Building Permits	11452: Taxes on use and permission of goods and services: Other	11452: Taxes on use and permission of goods and services: Other
142748: Other administrative revenues	145: Other revenue: Miscellaneous and unidentified revenue	145: Other revenue: Miscellaneous and unidentified revenue
151399: Other office equipment, furniture and fittings		
142503: Driving licence examination fees	1422: Other revenue: Sales of goods and services: Administrative fees	1422: Other revenue: Sales of goods and services: Administrative fees
142503: Examination fees (MINEDUC)	1422: Other revenue: Sales of goods and services: Administrative fees	1422: Other revenue: Sales of goods and services: Administrative fees
142505: Book sales (MINEDUC)	1423: Other revenue: Sales of goods and services: Incidental sales by nonmarket establishments	1423: Other revenue: Sales of goods and services: Incidental sales by nonmarket establishments
142741: Performance Security		
142742: Fees for the National Museum	1423: Other revenue: Sales of goods and	1423: Other revenue: Sales of goods and

Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
Institute	services: Incidental sales by nonmarket establishments	services: Incidental sales by nonmarket establishments
142743: Systematic Land Registration	1422: Other revenue: Sales of goods and services: Administrative fees	1422: Other revenue: Sales of goods and services: Administrative fees
142202: Orthophotos Fees	1422: Other revenue: Sales of goods and services: Administrative fees	1422: Other revenue: Sales of goods and services: Administrative fees
142744: Land Registration Certificate Fees	1422: Other revenue: Sales of goods and services: Administrative fees	1422: Other revenue: Sales of goods and services: Administrative fees
142204: Blood transfusion fees	1422: Other revenue: Sales of goods and services: Administrative fees	1422: Other revenue: Sales of goods and services: Administrative fees
142745: Gacaca fees	1422: Other revenue: Sales of goods and services: Administrative fees	1422: Other revenue: Sales of goods and services: Administrative fees
142203: Sanitary photo certificate	1422: Other revenue: Sales of goods and services: Administrative fees	1422: Other revenue: Sales of goods and services: Administrative fees
142746: Waste disposal fees	1422: Other revenue: Sales of goods and services: Administrative fees	1422: Other revenue: Sales of goods and services: Administrative fees
143204: Penalties on bounced cheques	143: Other revenue: Fines, penalties, and forfeits	143: Other revenue: Fines, penalties, and forfeits
142736: Mines exploitation license	1422: Other revenue: Sales of goods and services: Administrative fees	1422: Other revenue: Sales of goods and services: Administrative fees
142750: Registration fees for clinics and pharmacy	1422: Other revenue: Sales of goods and services: Administrative fees	1422: Other revenue: Sales of goods and services: Administrative fees
142101: Certificate of Origin	1422: Other revenue: Sales of goods and services: Administrative fees	1422: Other revenue: Sales of goods and services: Administrative fees
142751: Mission refund	22: Use of goods and services	22: Use of goods and services
142113: Agricultural revenues	1423: Other revenue: Sales of goods and services: Incidental sales by nonmarket establishments	1423: Other revenue: Sales of goods and services: Incidental sales by nonmarket establishments
142111: Rental of plates numbers (for vehicles)	1422: Other revenue: Sales of goods and services: Administrative fees	1422: Other revenue: Sales of goods and services: Administrative fees
142112: Sale of used state objects	1423: Other revenue: Sales of goods and services: Incidental sales by nonmarket establishments	1423: Other revenue: Sales of goods and services: Incidental sales by nonmarket establishments
142110: Hire of Halls and Other Facilities	1423: Other revenue: Sales of goods and services: Incidental sales by nonmarket establishments	1423: Other revenue: Sales of goods and services: Incidental sales by nonmarket establishments
141302: Rent of public administration lands	1423: Other revenue: Sales of goods and services: Incidental sales by nonmarket establishments	1423: Other revenue: Sales of goods and services: Incidental sales by nonmarket establishments
141302: Rent of public administration lands	1423: Other revenue: Sales of goods and services: Incidental sales by nonmarket establishments	1423: Other revenue: Sales of goods and services: Incidental sales by nonmarket establishments
: Dividends from BNR	1412: Other revenue: Property income: Dividends	1412: Other revenue: Property income: Dividends
: Dividends from other public corporations	1412: Other revenue: Property income: Dividends	1412: Other revenue: Property income: Dividends
: Interest on Government Deposits	1411: Other revenue: Property income: Interest	1411: Other revenue: Property income: Interest
: RURA licences to mobile telecommunication companies	3144B: Transactions - Disposals: intangible nonproduced assets	3144B: Transactions - Disposals: intangible nonproduced assets
: Other RURA licences	11452: Taxes on use and permission of goods and services: Other	11452: Taxes on use and permission of goods and services: Other
: Other receipts	145: Other revenue: Miscellaneous and unidentified revenue	145: Other revenue: Miscellaneous and unidentified revenue

Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
144: Voluntary transfers other than grants		
1441: Current voluntary transfers other than grants		
144101: Foods relief contribution	1441: Other revenue: Voluntary transfers other than grants: Current	14412: Other revenue: Other current transfers not elsewhere classified
144102: Blankets relief contributions	1441: Other revenue: Voluntary transfers other than grants: Current	14412: Other revenue: Other current transfers not elsewhere classified
144103: Medical relief supplies contributions	1441: Other revenue: Voluntary transfers other than grants: Current	14412: Other revenue: Other current transfers not elsewhere classified
:		
1442: Capital voluntary transfers other than grants		
144201: Transfer for construction or purchase of hospitals	1442: Other revenue: Voluntary transfers other than grants : Capital	1442: Other revenue: Voluntary transfers other than grants : Capital
144202: Transfer for construction or purchase of schools	1442: Other revenue: Voluntary transfers other than grants : Capital	1442: Other revenue: Voluntary transfers other than grants : Capital
144203: Transfer for construction or purchase of museums	1442: Other revenue: Voluntary transfers other than grants : Capital	1442: Other revenue: Voluntary transfers other than grants : Capital
144204: Transfer for construction or purchase of cultural centres	1442: Other revenue: Voluntary transfers other than grants : Capital	1442: Other revenue: Voluntary transfers other than grants : Capital
144205: Gifts of land	1442: Other revenue: Voluntary transfers other than grants : Capital	1442: Other revenue: Voluntary transfers other than grants : Capital
144206: Gifts of buildings	1442: Other revenue: Voluntary transfers other than grants : Capital	1442: Other revenue: Voluntary transfers other than grants : Capital
144207: Gifts of machinery	1442: Other revenue: Voluntary transfers other than grants : Capital	1442: Other revenue: Voluntary transfers other than grants : Capital
144208: Gifts of intangible assets	1442: Other revenue: Voluntary transfers other than grants : Capital	1442: Other revenue: Voluntary transfers other than grants : Capital
144209: Gifts of other intangible assets	1442: Other revenue: Voluntary transfers other than grants : Capital	1442: Other revenue: Voluntary transfers other than grants : Capital
:		
1443: AGACIRO Development Fund Contributions		
144301: Contributions from government institutions	1332: Grants from other general government units: Capital	1332: Grants from other general government units: Capital
144302: Contributions from government employees	1442: Other revenue: Voluntary transfers other than grants : Capital	1442: Other revenue: Voluntary transfers other than grants : Capital
144303: Contributions from other citizens	1442: Other revenue: Voluntary transfers other than grants : Capital	1442: Other revenue: Voluntary transfers other than grants : Capital
144304: Contributions from diaspora	1442: Other revenue: Voluntary transfers other than grants : Capital	1442: Other revenue: Voluntary transfers other than grants : Capital
144305: Contributions from corporate	1442: Other revenue: Voluntary transfers other than grants : Capital	1442: Other revenue: Voluntary transfers other than grants : Capital
144306: Contributions from friends of Rwanda	1442: Other revenue: Voluntary transfers other than grants : Capital	1442: Other revenue: Voluntary transfers other than grants : Capital
144307: Contributions from business employees	1442: Other revenue: Voluntary transfers other than grants : Capital	1442: Other revenue: Voluntary transfers other than grants : Capital
144308: Contributions from NGOs	1442: Other revenue: Voluntary transfers other than grants : Capital	1442: Other revenue: Voluntary transfers other than grants : Capital
:		
145: Miscellaneous and Unidentified Revenue		
1451: Miscellaneous income		
145101: Training Deduction	145: Other revenue: Miscellaneous and	14412: Other revenue: Other current

Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
	unidentified revenue	transfers not elsewhere classified
145102: Graduation Gown Fees	1423: Other revenue: Sales of goods and services: Incidental sales by nonmarket establishments	1423: Other revenue: Sales of goods and services: Incidental sales by nonmarket establishments
145103: Received money for indemnisation of losses caused to Gvt	145: Other revenue: Miscellaneous and unidentified revenue	14412: Other revenue: Other current transfers not elsewhere classified
145104: Scholarship Loan Recovery	3214B: Transactions - Repayments: Net acquisition of financial assets : Domestic - Loans	3214B: Transactions - Repayments: Net acquisition of financial assets : Domestic - Loans
145105: Confiscation	143: Other revenue: Fines, penalties, and forfeits	143: Other revenue: Fines, penalties, and forfeits
145106: VAT Refund	11411: General taxes on goods and services: Value-added taxes	11411: General taxes on goods and services: Value-added taxes
145107: Caution funds collected	145: Other revenue: Miscellaneous and unidentified revenue	14412: Other revenue: Other current transfers not elsewhere classified
145108: Drawdown from government reserves	145: Other revenue: Miscellaneous and unidentified revenue	14412: Other revenue: Other current transfers not elsewhere classified
145109: FARG Revenues collected by RRA	145: Other revenue: Miscellaneous and unidentified revenue	14412: Other revenue: Other current transfers not elsewhere classified
145110: Sale of small equipments and tools	145: Other revenue: Miscellaneous and unidentified revenue	1423: Other revenue: Sales of goods and services: Incidental sales by nonmarket establishments
145111: Gain of currency exchange and translations	145: Other revenue: Miscellaneous and unidentified revenue	14412: Other revenue: Other current transfers not elsewhere classified
145112: Other refunds	145: Other revenue: Miscellaneous and unidentified revenue	14412: Other revenue: Other current transfers not elsewhere classified
:		
1452: Unidentified revenue		
145201: Unidentified revenue	145: Other revenue: Miscellaneous and unidentified revenue	14412: Other revenue: Other current transfers not elsewhere classified
:		
146: Receipts from PKO Services		
1461: PKO Services		
146101: Rwanda Defense Force	1423: Other revenue: Sales of goods and services: Incidental sales by nonmarket establishments	1423: Other revenue: Sales of goods and services: Incidental sales by nonmarket establishments
146102: Formed Police Unit	1423: Other revenue: Sales of goods and services: Incidental sales by nonmarket establishments	1423: Other revenue: Sales of goods and services: Incidental sales by nonmarket establishments
:		
15: Disposal of Assets		
151: Disposal of tangible fixed assets		
1511: Structures, Buildings		
151101: Dwellings	31111B: Transactions - Disposals: buildings and structures: Dwellings	31111B: Transactions - Disposals: buildings and structures: Dwellings
151102: Non residential buildings	31112B: Transactions - Disposals: buildings and structures: Nonresidential buildings	31112B: Transactions - Disposals: buildings and structures: Nonresidential buildings
151103: Infrastructure structures	31113B: Transactions - Disposals: buildings and structures: Other structures	31113B: Transactions - Disposals: buildings and structures: Other structures
151104: Other structures	31113B: Transactions - Disposals: buildings and structures: Other structures	31113B: Transactions - Disposals: buildings and structures: Other structures
:		
1512: Transport Equipment		

Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
151201: Saloon vehicles	31121B: Transactions - Disposals: machinery and equipment: Transport equipment	31121B: Transactions - Disposals: machinery and equipment: Transport equipment
151202: Motorbikes	31121B: Transactions - Disposals: machinery and equipment: Transport equipment	31121B: Transactions - Disposals: machinery and equipment: Transport equipment
151203: Trucks and Heavy Vehicles	31121B: Transactions - Disposals: machinery and equipment: Transport equipment	31121B: Transactions - Disposals: machinery and equipment: Transport equipment
151204: Fire trucks	31122B: Transactions - Disposals: machinery and equipment: Other equipment	31122B: Transactions - Disposals: machinery and equipment: Other equipment
151205: Ambulances	31121B: Transactions - Disposals: machinery and equipment: Transport equipment	31121B: Transactions - Disposals: machinery and equipment: Transport equipment
151206: Aircrafts	31121B: Transactions - Disposals: machinery and equipment: Transport equipment	31121B: Transactions - Disposals: machinery and equipment: Transport equipment
151207: Agricultural Machinery	31122B: Transactions - Disposals: machinery and equipment: Other equipment	31122B: Transactions - Disposals: machinery and equipment: Other equipment
151208: Heavy Road Equipment	31122B: Transactions - Disposals: machinery and equipment: Other equipment	31122B: Transactions - Disposals: machinery and equipment: Other equipment
151299: Other transport Equipments	31122B: Transactions - Disposals: machinery and equipment: Other equipment	31122B: Transactions - Disposals: machinery and equipment: Other equipment
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1513: Office Equipment, Furniture and Fittings		
151301: Air conditioner	31122B: Transactions - Disposals: machinery and equipment: Other equipment	31122B: Transactions - Disposals: machinery and equipment: Other equipment
151302: Tables	31122B: Transactions - Disposals: machinery and equipment: Other equipment	31122B: Transactions - Disposals: machinery and equipment: Other equipment
151303: Shredding machine	31122B: Transactions - Disposals: machinery and equipment: Other equipment	31122B: Transactions - Disposals: machinery and equipment: Other equipment
151304: Fridge	31122B: Transactions - Disposals: machinery and equipment: Other equipment	31122B: Transactions - Disposals: machinery and equipment: Other equipment
151305: Chairs	31122B: Transactions - Disposals: machinery and equipment: Other equipment	31122B: Transactions - Disposals: machinery and equipment: Other equipment
151399: Other Office Equipment, Furniture and Fittings	31122B: Transactions - Disposals: machinery and equipment: Other equipment	31122B: Transactions - Disposals: machinery and equipment: Other equipment
:		
1514: ICT Equipment, Software and Other ICT Assets		
151401: Desk top Computer	31122B: Transactions - Disposals: machinery and equipment: Other equipment	31122B: Transactions - Disposals: machinery and equipment: Other equipment

Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
151402: Laptops	31122B: Transactions - Disposals: machinery and equipment: Other equipment	31122B: Transactions - Disposals: machinery and equipment: Other equipment
151403: Printers	31122B: Transactions - Disposals: machinery and equipment: Other equipment	31122B: Transactions - Disposals: machinery and equipment: Other equipment
151404: Internet connectivity equipment	31122B: Transactions - Disposals: machinery and equipment: Other equipment	31122B: Transactions - Disposals: machinery and equipment: Other equipment
151405: Phone handsets	31122B: Transactions - Disposals: machinery and equipment: Other equipment	31122B: Transactions - Disposals: machinery and equipment: Other equipment
151406: Mobile phones	31122B: Transactions - Disposals: machinery and equipment: Other equipment	31122B: Transactions - Disposals: machinery and equipment: Other equipment
151407: External storage devices	31122B: Transactions - Disposals: machinery and equipment: Other equipment	31122B: Transactions - Disposals: machinery and equipment: Other equipment
151408: Radio	31122B: Transactions - Disposals: machinery and equipment: Other equipment	31122B: Transactions - Disposals: machinery and equipment: Other equipment
151409: Television sets	31122B: Transactions - Disposals: machinery and equipment: Other equipment	31122B: Transactions - Disposals: machinery and equipment: Other equipment
151410: Computer software	31122B: Transactions - Disposals: machinery and equipment: Other equipment	31122B: Transactions - Disposals: machinery and equipment: Other equipment
151499: Other ICT Equipment, software and Assets	31122B: Transactions - Disposals: machinery and equipment: Other equipment	31122B: Transactions - Disposals: machinery and equipment: Other equipment
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1515: Other Machinery and Equipment		
151501: Monuments & Touristic crafts	31122B: Transactions - Disposals: machinery and equipment: Other equipment	31122B: Transactions - Disposals: machinery and equipment: Other equipment
151502: Laboratory & Medical Equipment	31122B: Transactions - Disposals: machinery and equipment: Other equipment	31122B: Transactions - Disposals: machinery and equipment: Other equipment
151503: Sports Equipment	31122B: Transactions - Disposals: machinery and equipment: Other equipment	31122B: Transactions - Disposals: machinery and equipment: Other equipment
151506: Photograph and music equipment	31122B: Transactions - Disposals: machinery and equipment: Other equipment	31122B: Transactions - Disposals: machinery and equipment: Other equipment
151507: Museum exhibits	31122B: Transactions - Disposals: machinery and equipment: Other equipment	31122B: Transactions - Disposals: machinery and equipment: Other equipment
151508: Archived materials, sculptures and other rarely natural subjects	31122B: Transactions - Disposals: machinery and equipment: Other equipment	31122B: Transactions - Disposals: machinery and equipment: Other equipment
151509: Classified equipment	31122B: Transactions - Disposals: machinery and equipment: Other equipment	31122B: Transactions - Disposals: machinery and equipment: Other equipment
151599: Other Specialized Equipment	31122B: Transactions - Disposals: machinery	31122B: Transactions - Disposals:

Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
	and equipment: Other equipment	machinery and equipment: Other equipment
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1516: Cultivated Assets		
151601: Breeding Livestock	31131B: Transactions - Disposals: other fixed assets: Cultivated assets	31131B: Transactions - Disposals: other fixed assets: Cultivated assets
151602: Forests	31131B: Transactions - Disposals: other fixed assets: Cultivated assets	31131B: Transactions - Disposals: other fixed assets: Cultivated assets
151603: Crops	31131B: Transactions - Disposals: other fixed assets: Cultivated assets	31131B: Transactions - Disposals: other fixed assets: Cultivated assets
151604: Fishery Cultivations	31131B: Transactions - Disposals: other fixed assets: Cultivated assets	31131B: Transactions - Disposals: other fixed assets: Cultivated assets
151605: Horticultural Cultivations	31131B: Transactions - Disposals: other fixed assets: Cultivated assets	31131B: Transactions - Disposals: other fixed assets: Cultivated assets
151699: Other cultivated assets	31131B: Transactions - Disposals: other fixed assets: Cultivated assets	31131B: Transactions - Disposals: other fixed assets: Cultivated assets
:		
1517: Intangible Assets		
151701: License, trade mark, copyrights	31132B: Transactions - Disposals: other fixed assets: Intangible fixed assets	31132B: Transactions - Disposals: other fixed assets: Intangible fixed assets
151799: Other Intangible Assets	31132B: Transactions - Disposals: other fixed assets: Intangible fixed assets	31132B: Transactions - Disposals: other fixed assets: Intangible fixed assets
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1518: Disposal of other fixed assets		
151801: Forests	31131B: Transactions - Disposals: other fixed assets: Cultivated assets	31131B: Transactions - Disposals: other fixed assets: Cultivated assets
151802: Crops	31131B: Transactions - Disposals: other fixed assets: Cultivated assets	31131B: Transactions - Disposals: other fixed assets: Cultivated assets
151803: Fishery Cultivations	31131B: Transactions - Disposals: other fixed assets: Cultivated assets	31131B: Transactions - Disposals: other fixed assets: Cultivated assets
151804: Horticultural Cultivations	31131B: Transactions - Disposals: other fixed assets: Cultivated assets	31131B: Transactions - Disposals: other fixed assets: Cultivated assets
151805: Other cultivated assets	31131B: Transactions - Disposals: other fixed assets: Cultivated assets	31131B: Transactions - Disposals: other fixed assets: Cultivated assets
151806: License, trade mark, copyrights	31132B: Transactions - Disposals: other fixed assets: Intangible fixed assets	31132B: Transactions - Disposals: other fixed assets: Intangible fixed assets
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152: Sale of Inventories		
1521: Strategic Stocks		
152101: Petroleum	3121B: Transactions - Disposals: Inventories: Strategic stocks	3121B: Transactions - Disposals: Inventories: Strategic stocks
152102: Grains	3121B: Transactions - Disposals: Inventories: Strategic stocks	3121B: Transactions - Disposals: Inventories: Strategic stocks
152199: Other strategic stocks	3121B: Transactions - Disposals: Inventories: Strategic stocks	3121B: Transactions - Disposals: Inventories: Strategic stocks
:		
1522: Other inventories		
152201: Medical supplies	31224B: Transactions - Disposals: Inventories: Other inventories: Goods for resale	31224B: Transactions - Disposals: Inventories: Other inventories: Goods for resale
152202: Veterinary and agricultural products	31224B: Transactions - Disposals: Inventories: Other inventories: Goods for resale	31224B: Transactions - Disposals: Inventories: Other inventories: Goods for resale
152203: Inventories for repair and	31221B: Transactions - Disposals: Inventories:	31221B: Transactions - Disposals:

Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
maintenance of buildings and other structures	Other inventories: Materials and supplies	Inventories: Other inventories: Materials and supplies
152204: Information Technology equipment	31221B: Transactions - Disposals: Inventories: Other inventories: Materials and supplies	31221B: Transactions - Disposals: Inventories: Other inventories: Materials and supplies
152205: Furniture	31221B: Transactions - Disposals: Inventories: Other inventories: Materials and supplies	31221B: Transactions - Disposals: Inventories: Other inventories: Materials and supplies
152206: Other machinery and equipment	31221B: Transactions - Disposals: Inventories: Other inventories: Materials and supplies	31221B: Transactions - Disposals: Inventories: Other inventories: Materials and supplies
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153: Sale of Valuables		
1531: Valuables		
153101: Paintings	313B: Transactions - Disposals: valuables	313B: Transactions - Disposals: valuables
153102: Sculptures	313B: Transactions - Disposals: valuables	313B: Transactions - Disposals: valuables
153103: Jewellery	313B: Transactions - Disposals: valuables	313B: Transactions - Disposals: valuables
153104: Precious stones	313B: Transactions - Disposals: valuables	313B: Transactions - Disposals: valuables
153105: Precious metal	313B: Transactions - Disposals: valuables	313B: Transactions - Disposals: valuables
153199: Other valuables	313B: Transactions - Disposals: valuables	313B: Transactions - Disposals: valuables
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154: Sale of Non Produced Assets		
1541: Land		
154101: Land	3141B: Transactions - Disposals: land	3141B: Transactions - Disposals: land
154102: Water	3143B: Transactions - Disposals: other naturally occurring assets	3143B: Transactions - Disposals: other naturally occurring assets
154103: Soil	3141B: Transactions - Disposals: land	3141B: Transactions - Disposals: land
154104: Improvement on land		31114B: Transactions - Disposals: Land improvement
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1542: Sub soil assets		
154201: Natural Gas	3142B: Transactions - Disposals: subsoil assets	3142B: Transactions - Disposals: Mineral and energy resources
154202: Oil	3142B: Transactions - Disposals: subsoil assets	3142B: Transactions - Disposals: Mineral and energy resources
154203: Metallic mineral reserves	3142B: Transactions - Disposals: subsoil assets	3142B: Transactions - Disposals: Mineral and energy resources
154204: Non- Metallic minerals	3142B: Transactions - Disposals: subsoil assets	3142B: Transactions - Disposals: Mineral and energy resources
154205: Other natural resources exploitation	3142B: Transactions - Disposals: subsoil assets	3142B: Transactions - Disposals: Mineral and energy resources
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155: Sale of Financial Assets - Domestic		
1551: Liquidation of Currencies and deposits		
155101: Savings and fixed term deposits	3212B: Transactions - Repayments: Net acquisition of financial assets : Domestic - Currency and deposits	3212B: Transactions - Repayments: Net acquisition of financial assets : Domestic - Currency and deposits
155102: Other deposits	3212B: Transactions - Repayments: Net	3212B: Transactions - Repayments: Net

Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
	acquisition of financial assets : Domestic - Currency and deposits	acquisition of financial assets : Domestic - Currency and deposits
:		
1552: Sale of Securities Other Than Shares - Domestic		
155201: Bills	3213B: Transactions - Repayments: Net acquisition of financial assets : Domestic - Securities other than shares	3213B: Transactions - Repayments: Net acquisition of financial assets : Domestic - Securities other than shares
155202: Bonds and debentures	3213B: Transactions - Repayments: Net acquisition of financial assets : Domestic - Securities other than shares	3213B: Transactions - Repayments: Net acquisition of financial assets : Domestic - Securities other than shares
155203: Other negotiable instruments	3213B: Transactions - Repayments: Net acquisition of financial assets : Domestic - Securities other than shares	3213B: Transactions - Repayments: Net acquisition of financial assets : Domestic - Securities other than shares
:		
1553: Liquidation of Loans to Public Corporations & Quasi Public Corporation		
155301-99: Liquidation of Loans to Public Corporations & Quasi Public Corporation	3214B: Transactions - Repayments: Net acquisition of financial assets : Domestic - Loans	3214B: Transactions - Repayments: Net acquisition of financial assets : Domestic - Loans
:		
1554: Sale of Shares Public Corporations & Quasi Public Corporation		
155401-99: Sale of Shares Public Corporations & Quasi Public Corporation	3215B: Transactions - Repayments: Net acquisition of financial assets : Domestic - Shares and other equity	3215B: Transactions - Repayments: Net acquisition of financial assets : Domestic - Shares and other equity
:		
156: Sale of Financial Assets - Foreign		
1561: Liquidation of Currencies and deposits		
156101: Savings and fixed term deposits	3222B: Transactions - Repayments: Net acquisition of financial assets : Foreign - Currency and deposits	3222B: Transactions - Repayments: Net acquisition of financial assets : Foreign - Currency and deposits
156102: Other deposits	3222B: Transactions - Repayments: Net acquisition of financial assets : Foreign - Currency and deposits	3222B: Transactions - Repayments: Net acquisition of financial assets : Foreign - Currency and deposits
:		
1562: Liquidation of Securities Other Than Shares - Domestic		
156201: Bills	3213B: Transactions - Repayments: Net acquisition of financial assets : Domestic - Securities other than shares	3213B: Transactions - Repayments: Net acquisition of financial assets : Domestic - Securities other than shares
156202: Bonds and debentures	3213B: Transactions - Repayments: Net acquisition of financial assets : Domestic - Securities other than shares	3213B: Transactions - Repayments: Net acquisition of financial assets : Domestic - Securities other than shares
156203: Other negotiable instruments	3213B: Transactions - Repayments: Net acquisition of financial assets : Domestic - Securities other than shares	3213B: Transactions - Repayments: Net acquisition of financial assets : Domestic - Securities other than shares
:		
1563: Liquidation of Loans to Public Corporations & Quasi Public Corporation		
156301-99: Liquidation of Loans to Public Corporations & Quasi Public Corporation	3224B: Transactions - Repayments: Net acquisition of financial assets : Foreign - Loans	3224B: Transactions - Repayments: Net acquisition of financial assets : Foreign - Loans
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Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
1564: Sale of Shares Public Corporations & Quasi Public Corporation		
156401-99: Sale of Shares Public Corporations & Quasi Public Corporation	3215B: Transactions - Repayments: Net acquisition of financial assets : Domestic - Shares and other equity	3215B: Transactions - Repayments: Net acquisition of financial assets : Domestic - Shares and other equity
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16: Proceeds from Loan Borrowings		
161: Domestic Loan Borrowing -		
1611: Domestic Loans		
161101: Treasury bills	331A: Transactions - Disbursements: Net incurrence of liabilities: Domestic	3313A: Transactions - Disbursements: Net incurrence of liabilities: Domestic - Securities other than shares
161102: Corporate bonds	331A: Transactions - Disbursements: Net incurrence of liabilities: Domestic	3313A: Transactions - Disbursements: Net incurrence of liabilities: Domestic - Securities other than shares
161103: Corporate loans	331A: Transactions - Disbursements: Net incurrence of liabilities: Domestic	3313A: Transactions - Disbursements: Net incurrence of liabilities: Domestic - Securities other than shares
161104: Treasury bonds	331A: Transactions - Disbursements: Net incurrence of liabilities: Domestic	3313A: Transactions - Disbursements: Net incurrence of liabilities: Domestic - Securities other than shares
161105: Loans from Local Banks	3314A: Transactions - Disbursements: Net incurrence of liabilities: Domestic - Loans	3314A: Transactions - Disbursements: Net incurrence of liabilities: Domestic - Loans
161106: Loans from Public enterprises	3314A: Transactions - Disbursements: Net incurrence of liabilities: Domestic - Loans	3314A: Transactions - Disbursements: Net incurrence of liabilities: Domestic - Loans
161107: REPO	3314A: Transactions - Disbursements: Net incurrence of liabilities: Domestic - Loans	3314A: Transactions - Disbursements: Net incurrence of liabilities: Domestic - Loans
161108: Drawdown of reserves	3202B: Transactions - Repayments: Net acquisition of financial assets : Currency and deposits	3202B: Transactions - Repayments: Net acquisition of financial assets : Currency and deposits
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162: Loan Borrowing - Foreign		
1621: Loan Borrowing - Foreign		
162101: Capital borrowing from foreign governments	3324A: Transactions - Disbursements: Net incurrence of liabilities: Foreign - Loans	3324A: Transactions - Disbursements: Net incurrence of liabilities: Foreign - Loans
162102: Capital borrowing from foreign institutions	3324A: Transactions - Disbursements: Net incurrence of liabilities: Foreign - Loans	3324A: Transactions - Disbursements: Net incurrence of liabilities: Foreign - Loans
162103: Budgetary loans from international organizations	3324A: Transactions - Disbursements: Net incurrence of liabilities: Foreign - Loans	3324A: Transactions - Disbursements: Net incurrence of liabilities: Foreign - Loans
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2: Expenses		
21: Compensation of Employees		
211: Salaries in cash		
2111: Salaries in cash for political appointees		
211101: Basic salary in cash	2111: Compensation of employees: Wages and salaries in cash	2111: Compensation of employees: Wages and salaries in cash
211102: Transport Allowances in cash	2111: Compensation of employees: Wages and	2111: Compensation of employees:

Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
	salaries in cash	Wages and salaries in cash
211103: Housing Allowances in cash	2111: Compensation of employees: Wages and salaries in cash	2111: Compensation of employees: Wages and salaries in cash
211104: Responsibility Allowances in cash	2111: Compensation of employees: Wages and salaries in cash	2111: Compensation of employees: Wages and salaries in cash
211105: Leave Pay in cash	2111: Compensation of employees: Wages and salaries in cash	2111: Compensation of employees: Wages and salaries in cash
211106: Performance Bonus in cash	2111: Compensation of employees: Wages and salaries in cash	2111: Compensation of employees: Wages and salaries in cash
211107: Luncheon allowances in cash	2111: Compensation of employees: Wages and salaries in cash	2111: Compensation of employees: Wages and salaries in cash
211108: Regularization in cash	2111: Compensation of employees: Wages and salaries in cash	2111: Compensation of employees: Wages and salaries in cash
211109: Other Allowances/Benefits in cash	2111: Compensation of employees: Wages and salaries in cash	2111: Compensation of employees: Wages and salaries in cash
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2112: Salaries in cash for diplomats		
211201: Basic salary in cash	2111: Compensation of employees: Wages and salaries in cash	2111: Compensation of employees: Wages and salaries in cash
211202: Transport Allowances in cash	2111: Compensation of employees: Wages and salaries in cash	2111: Compensation of employees: Wages and salaries in cash
211203: Housing Allowances in cash	2111: Compensation of employees: Wages and salaries in cash	2111: Compensation of employees: Wages and salaries in cash
211204: Responsibility Allowances in cash	2111: Compensation of employees: Wages and salaries in cash	2111: Compensation of employees: Wages and salaries in cash
211205: Leave Pay in cash	2111: Compensation of employees: Wages and salaries in cash	2111: Compensation of employees: Wages and salaries in cash
211206: Performance Bonus in cash	2111: Compensation of employees: Wages and salaries in cash	2111: Compensation of employees: Wages and salaries in cash
211207: Luncheon allowances in cash	2111: Compensation of employees: Wages and salaries in cash	2111: Compensation of employees: Wages and salaries in cash
211208: Regularization in cash	2111: Compensation of employees: Wages and salaries in cash	2111: Compensation of employees: Wages and salaries in cash
211209: Other Allowances/Benefits in cash	2111: Compensation of employees: Wages and salaries in cash	2111: Compensation of employees: Wages and salaries in cash
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2113: Salaries in cash for other employees		
211301: Salaries - (Basic Pay) in cash	2111: Compensation of employees: Wages and salaries in cash	2111: Compensation of employees: Wages and salaries in cash
211303: Transport Allowances in cash	2111: Compensation of employees: Wages and salaries in cash	2111: Compensation of employees: Wages and salaries in cash
211304: Housing Allowances in cash	2111: Compensation of employees: Wages and salaries in cash	2111: Compensation of employees: Wages and salaries in cash
211305: Responsibility Allowances in cash	2111: Compensation of employees: Wages and salaries in cash	2111: Compensation of employees: Wages and salaries in cash
211306: Leave Pay in cash	2111: Compensation of employees: Wages and salaries in cash	2111: Compensation of employees: Wages and salaries in cash
211307: Performance Bonus in cash	2111: Compensation of employees: Wages and salaries in cash	2111: Compensation of employees: Wages and salaries in cash
211308: Luncheon allowances in cash	2111: Compensation of employees: Wages and salaries in cash	2111: Compensation of employees: Wages and salaries in cash
211309: Regularization in cash	2111: Compensation of employees: Wages and salaries in cash	2111: Compensation of employees: Wages and salaries in cash
211310: Gratuity allowance in cash	2111: Compensation of employees: Wages and	2111: Compensation of employees:

Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
	salaries in cash	Wages and salaries in cash
211311: Entertainment Allowance in cash	2111: Compensation of employees: Wages and salaries in cash	2111: Compensation of employees: Wages and salaries in cash
211312: TPR Top – Up in cash	2111: Compensation of employees: Wages and salaries in cash	2111: Compensation of employees: Wages and salaries in cash
211313: Other Allowances/Benefits in cash	2111: Compensation of employees: Wages and salaries in cash	2111: Compensation of employees: Wages and salaries in cash
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212: Salaries in kind		
2121: Political appointees		
212101: Salaries - (Basic Pay) – in kind	2112: Compensation of employees: Wages and salaries in kind	2112: Compensation of employees: Wages and salaries in kind
212102: Transport Allowances – in kind	2112: Compensation of employees: Wages and salaries in kind	2112: Compensation of employees: Wages and salaries in kind
212103: Housing Allowances – in kind	2112: Compensation of employees: Wages and salaries in kind	2112: Compensation of employees: Wages and salaries in kind
212104: Responsibility Allowances – in kind	2112: Compensation of employees: Wages and salaries in kind	2112: Compensation of employees: Wages and salaries in kind
212105: Leave Pay – in kind	2112: Compensation of employees: Wages and salaries in kind	2112: Compensation of employees: Wages and salaries in kind
212106: Performance Bonus – in kind	2112: Compensation of employees: Wages and salaries in kind	2112: Compensation of employees: Wages and salaries in kind
212107: Luncheon allowances - in kind	2112: Compensation of employees: Wages and salaries in kind	2112: Compensation of employees: Wages and salaries in kind
212108: Regularization – in kind	2112: Compensation of employees: Wages and salaries in kind	2112: Compensation of employees: Wages and salaries in kind
212109: Other Allowances/Benefits – in kind	2112: Compensation of employees: Wages and salaries in kind	2112: Compensation of employees: Wages and salaries in kind
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2122: Diplomats		
212201: Salaries - (Basic Pay) – in kind	2112: Compensation of employees: Wages and salaries in kind	2112: Compensation of employees: Wages and salaries in kind
212202: Transport Allowances – in kind	2112: Compensation of employees: Wages and salaries in kind	2112: Compensation of employees: Wages and salaries in kind
212203: Housing Allowances – in kind	2112: Compensation of employees: Wages and salaries in kind	2112: Compensation of employees: Wages and salaries in kind
212204: Responsibility Allowances – in kind	2112: Compensation of employees: Wages and salaries in kind	2112: Compensation of employees: Wages and salaries in kind
212205: Leave Pay – in kind	2112: Compensation of employees: Wages and salaries in kind	2112: Compensation of employees: Wages and salaries in kind
212206: Performance Bonus – in kind	2112: Compensation of employees: Wages and salaries in kind	2112: Compensation of employees: Wages and salaries in kind
212207: Luncheon allowances - in kind	2112: Compensation of employees: Wages and salaries in kind	2112: Compensation of employees: Wages and salaries in kind
212208: Regularization – in kind	2112: Compensation of employees: Wages and salaries in kind	2112: Compensation of employees: Wages and salaries in kind
212209: Other Allowances/Benefits – in kind	2112: Compensation of employees: Wages and salaries in kind	2112: Compensation of employees: Wages and salaries in kind
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2123: Other Employees		
212301: Salaries - (Basic Pay) – in kind	2112: Compensation of employees: Wages and salaries in kind	2112: Compensation of employees: Wages and salaries in kind
212302: Transport Allowances – in kind	2112: Compensation of employees: Wages and salaries in kind	2112: Compensation of employees: Wages and salaries in kind

Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
212303: Housing Allowances – in kind	2112: Compensation of employees: Wages and salaries in kind	2112: Compensation of employees: Wages and salaries in kind
212304: Responsibility Allowances – in kind	2112: Compensation of employees: Wages and salaries in kind	2112: Compensation of employees: Wages and salaries in kind
212305: Leave Pay – in kind	2112: Compensation of employees: Wages and salaries in kind	2112: Compensation of employees: Wages and salaries in kind
212306: Performance Bonus – in kind	2112: Compensation of employees: Wages and salaries in kind	2112: Compensation of employees: Wages and salaries in kind
212307: Luncheon allowances - in kind	2112: Compensation of employees: Wages and salaries in kind	2112: Compensation of employees: Wages and salaries in kind
212308: Regularization – in kind	2112: Compensation of employees: Wages and salaries in kind	2112: Compensation of employees: Wages and salaries in kind
212309: Gratuity allowance – in kind	2112: Compensation of employees: Wages and salaries in kind	2112: Compensation of employees: Wages and salaries in kind
212310: Entertainment Allowance – in kind	2112: Compensation of employees: Wages and salaries in kind	2112: Compensation of employees: Wages and salaries in kind
212311: TPR Top – Up – in kind	2112: Compensation of employees: Wages and salaries in kind	2112: Compensation of employees: Wages and salaries in kind
212312: Other Allowances/Benefits – in kind	2112: Compensation of employees: Wages and salaries in kind	2112: Compensation of employees: Wages and salaries in kind
:		
2124: Arrears		
212401: Arrears on salaries	2111: Compensation of employees: Wages and salaries in cash	2111: Compensation of employees: Wages and salaries in cash
:		
213: Social Contribution		
2131: Actual Social Contribution		
213101: Government Contributions to social security - political appointees	2121: Compensation of employees: Actual social contributions	2121: Compensation of employees: Actual social contributions
213102: Government Contributions to Health Insurance - political appointees	2121: Compensation of employees: Actual social contributions	2121: Compensation of employees: Actual social contributions
213103: Government Contributions to Pension/Provident funds - political appointees	2121: Compensation of employees: Actual social contributions	2121: Compensation of employees: Actual social contributions
213104: Government Contributions to social security fund - Diplomats	2121: Compensation of employees: Actual social contributions	2121: Compensation of employees: Actual social contributions
213105: Government Contributions to health insurance - Diplomats	2121: Compensation of employees: Actual social contributions	2121: Compensation of employees: Actual social contributions
213106: Government Contributions to Pension/Prov - Diplomats	2121: Compensation of employees: Actual social contributions	2121: Compensation of employees: Actual social contributions
213107: Government Contributions to social security fund - Other employees	2121: Compensation of employees: Actual social contributions	2121: Compensation of employees: Actual social contributions
213108: Government Contributions to health insurance - Other employees	2121: Compensation of employees: Actual social contributions	2121: Compensation of employees: Actual social contributions
213109: Government Contributions to Pension/Prov - Other employees	2121: Compensation of employees: Actual social contributions	2121: Compensation of employees: Actual social contributions
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214: Salaries arrears		
2141: Salaries arrears	2111: Compensation of employees: Wages and salaries in cash	2111: Compensation of employees: Wages and salaries in cash
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22: Use of Goods & Services		
221: General expenses		
2211: Office Supplies & Consumables		

Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
221101: Stationery & Printing Consumables	22: Use of goods and services	22: Use of goods and services
221102: Beverages, Tea, Coffee, etc	22: Use of goods and services	22: Use of goods and services
221103: Cleaning & Maintenance of Premises consumables	22: Use of goods and services	22: Use of goods and services
221104: Computer Consumables	22: Use of goods and services	22: Use of goods and services
221105: Journals and Newspapers	22: Use of goods and services	22: Use of goods and services
221106: Books	22: Use of goods and services	22: Use of goods and services
221107: Passports, National IDs & Driving Permit	22: Use of goods and services	22: Use of goods and services
221108: Photos, camera & Microfilms, etc	22: Use of goods and services	22: Use of goods and services
221109: Food supplies	22: Use of goods and services	22: Use of goods and services
221110: Intendance expenses	22: Use of goods and services	22: Use of goods and services
221111: Postmark	22: Use of goods and services	22: Use of goods and services
221112: Bunting		22: Use of goods and services
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2212: Water and Energy		
221201: Water & Electricity Bills	22: Use of goods and services	22: Use of goods and services
221202: Fuels	22: Use of goods and services	22: Use of goods and services
221203: Gas	22: Use of goods and services	22: Use of goods and services
221204: Electrical consumables - Bulbs, Wires, Tubes.	22: Use of goods and services	22: Use of goods and services
221299: Other combustibles	22: Use of goods and services	22: Use of goods and services
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2213: Rental Costs		
221301: Office Rentals	22: Use of goods and services	22: Use of goods and services
221302: Rentals of Residential Premises	22: Use of goods and services	22: Use of goods and services
221303: Rent of transportation equipment	22: Use of goods and services	22: Use of goods and services
221304: Rent of administrative equipment	22: Use of goods and services	22: Use of goods and services
221399: Other rentals costs	22: Use of goods and services	22: Use of goods and services
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2214: Communication Costs		
221401: Postage & Courier	22: Use of goods and services	22: Use of goods and services
221402: Fax and Telephone	22: Use of goods and services	22: Use of goods and services
221403: Internet Costs	22: Use of goods and services	22: Use of goods and services
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2215: Insurances and licences		
221501: Building insurance	2821: Other expense: Miscellaneous other expense: Current	2831: Premiums, fees and current claims
221502: Automobile and Aircrafts insurance	2821: Other expense: Miscellaneous other expense: Current	2831: Premiums, fees and current claims
221503: Insurance of other long term assets	2821: Other expense: Miscellaneous other expense: Current	2831: Premiums, fees and current claims
221504: Insurance of employees in case of accident at work	2821: Other expense: Miscellaneous other expense: Current	2831: Premiums, fees and current claims
221505: Insurance of students in case of accident in practicum	2821: Other expense: Miscellaneous other expense: Current	2831: Premiums, fees and current claims
221506: Insurance from responsibility for third party	2821: Other expense: Miscellaneous other expense: Current	2831: Premiums, fees and current claims
221507: Other insurance costs	2821: Other expense: Miscellaneous other expense: Current	2831: Premiums, fees and current claims
221508: Trading license	22: Use of goods and services	22: Use of goods and services
221599: Other licenses	22: Use of goods and services	22: Use of goods and services
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Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
2216: Bank charges and commissions and other financial costs		
221601: Bank charges	22: Use of goods and services	22: Use of goods and services
221602: Purchase of Cheque and Op books	22: Use of goods and services	22: Use of goods and services
221603: Bank statement fees	22: Use of goods and services	22: Use of goods and services
221604: Money transfer fees	22: Use of goods and services	22: Use of goods and services
221605: Losses on FCY Transactions	22: Use of goods and services	22: Use of goods and services
221699: Other commissions	22: Use of goods and services	22: Use of goods and services
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2217: Public Relations and Awareness		
221701: Domestic Entertainment Costs	22: Use of goods and services	22: Use of goods and services
221702: External Entertainment Costs	22: Use of goods and services	22: Use of goods and services
221703: Adverts and Announcements	22: Use of goods and services	22: Use of goods and services
221704: Meetings and Special Assembly Costs	22: Use of goods and services	22: Use of goods and services
221705: Hire of Conference Rooms	22: Use of goods and services	22: Use of goods and services
221706: Symposia, Seminars and sensitizations	22: Use of goods and services	22: Use of goods and services
221707: Official Receptions	22: Use of goods and services	22: Use of goods and services
221708: Guests' Hotel Bills	22: Use of goods and services	22: Use of goods and services
221709: Public Holidays Ceremonies	22: Use of goods and services	22: Use of goods and services
221710: International Commemoration Days	22: Use of goods and services	22: Use of goods and services
221711: VIP Receptions	22: Use of goods and services	22: Use of goods and services
221712: Trade Fairs and Exhibitions	22: Use of goods and services	22: Use of goods and services
221713: Representation costs	22: Use of goods and services	22: Use of goods and services
221714: Flags, Banners and decoration and bunting costs	22: Use of goods and services	22: Use of goods and services
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222: Professional, Research Services		
2221: Professional and contractual Services		
222101: Translations Costs	22: Use of goods and services	22: Use of goods and services
222102: Legal Fees	22: Use of goods and services	22: Use of goods and services
222103: Accountancy and Audit Fees	22: Use of goods and services	22: Use of goods and services
222104: Seminar entrance fees	22: Use of goods and services	22: Use of goods and services
222105: Expert conference entrance fees	22: Use of goods and services	22: Use of goods and services
222106: Fair entrance fees	22: Use of goods and services	22: Use of goods and services
222107: Government Projects staffs' remuneration	22: Use of goods and services	22: Use of goods and services
222108: Technical Assistance remuneration	22: Use of goods and services	22: Use of goods and services
222109: Contractual personnel	22: Use of goods and services	22: Use of goods and services
222110: Employee recruitment fees	22: Use of goods and services	22: Use of goods and services
222111: National examinations fees	22: Use of goods and services	22: Use of goods and services
222112: Cleaning services	22: Use of goods and services	22: Use of goods and services
222113: Gardening costs	22: Use of goods and services	22: Use of goods and services
222114: Surveys costs	22: Use of goods and services	22: Use of goods and services
222115: Research costs	22: Use of goods and services	22: Use of goods and services
222116: Expatriate salary	22: Use of goods and services	22: Use of goods and services
222117: Expert valuation fees	22: Use of goods and services	22: Use of goods and services
222198: Other research costs	22: Use of goods and services	22: Use of goods and services
222199: Other professional services fees	22: Use of goods and services	22: Use of goods and services
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223: Transport & Travel		
2231: Transport & Travel		

Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
223101: Transportation cost for domestic business travel (airplane, bus, train, taxi)	22: Use of goods and services	22: Use of goods and services
223102: Transportation cost for foreign business travel (airplane, bus, train, taxi)	22: Use of goods and services	22: Use of goods and services
223103: Transportation of Diplomatic Bags	22: Use of goods and services	22: Use of goods and services
223104: Domestic Per Diems	22: Use of goods and services	22: Use of goods and services
223105: International Per Diems	22: Use of goods and services	22: Use of goods and services
223106: Hotel allowance for domestic business travel	22: Use of goods and services	22: Use of goods and services
223107: Aircraft Hire	22: Use of goods and services	22: Use of goods and services
223108: Fuel & Lubricants	22: Use of goods and services	22: Use of goods and services
223109: Lump sum Allowance	22: Use of goods and services	22: Use of goods and services
223111: Mileage allowances	22: Use of goods and services	22: Use of goods and services
223112: Reimbursement for use of personal car for work related activities	22: Use of goods and services	22: Use of goods and services
223113: Transport to and from work	22: Use of goods and services	22: Use of goods and services
223114: Vehicles for business and personal use	22: Use of goods and services	22: Use of goods and services
223115: Packing -unpacking and Moving of goods	22: Use of goods and services	22: Use of goods and services
223116: Meals	22: Use of goods and services	22: Use of goods and services
223117: Accommodation cost	22: Use of goods and services	22: Use of goods and services
223118: Freight charges	22: Use of goods and services	22: Use of goods and services
223119: Haulage charges	22: Use of goods and services	22: Use of goods and services
223120: Clearing of goods	22: Use of goods and services	22: Use of goods and services
223121: Government contribution to cost of purchase of motor vehicle	22: Use of goods and services	22: Use of goods and services
223199: Other transportation costs	22: Use of goods and services	22: Use of goods and services
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224: Maintenance, Repairs and Spare Parts		
2241: Maintenance & Repairs		
224101: Administrative Buildings	22: Use of goods and services	22: Use of goods and services
224102: Military Buildings	22: Use of goods and services	22: Use of goods and services
224103: Hospital Buildings	22: Use of goods and services	22: Use of goods and services
224104: School Buildings	22: Use of goods and services	22: Use of goods and services
224105: Residential Premises	22: Use of goods and services	22: Use of goods and services
224106: Monument and Sites	22: Use of goods and services	22: Use of goods and services
224107: Roads, Highways & Bridges	22: Use of goods and services	22: Use of goods and services
224108: Networks infrastructures	22: Use of goods and services	22: Use of goods and services
224109: Information communication and technology lease line	22: Use of goods and services	22: Use of goods and services
224110: Vehicles & Motorbikes	22: Use of goods and services	22: Use of goods and services
224111: Office Equipment	22: Use of goods and services	22: Use of goods and services
224112: Hospital and Health center Equipment	22: Use of goods and services	22: Use of goods and services
224113: School Equipment	22: Use of goods and services	22: Use of goods and services
224114: Agricultural Machines	22: Use of goods and services	22: Use of goods and services
224115: Heavy Machinery	22: Use of goods and services	22: Use of goods and services
224116: Other Equipment	22: Use of goods and services	22: Use of goods and services
224117: Classified equipment	22: Use of goods and services	22: Use of goods and services
224118: Archives	22: Use of goods and services	22: Use of goods and services
224119: Prisons	22: Use of goods and services	22: Use of goods and services
224120: Maintenance - Public Places &	22: Use of goods and services	22: Use of goods and services

Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
Facilities		
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2242: Spare Parts		
224201: Vehicle Spare Parts	22: Use of goods and services	22: Use of goods and services
224202: Equipment Spare Parts	22: Use of goods and services	22: Use of goods and services
224203: Water and energy spare parts	22: Use of goods and services	22: Use of goods and services
224204: Construction consumables materials (ciments, iron sheets, nails, etc.)	22: Use of goods and services	22: Use of goods and services
224299: Other Spare parts	22: Use of goods and services	22: Use of goods and services
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225: Tools and Small Equipments		
2251: Small office equipments		
225101: Calculators	22: Use of goods and services	22: Use of goods and services
225102: Stapling machines	22: Use of goods and services	22: Use of goods and services
225103: Pen holders	22: Use of goods and services	22: Use of goods and services
225104: Paper trays	22: Use of goods and services	22: Use of goods and services
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2252: Small tools & prodcution equipments		
225201: Priers	22: Use of goods and services	22: Use of goods and services
225202: Spaners	22: Use of goods and services	22: Use of goods and services
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226: Training Costs		
2261: Training Costs		
226101: Trainers' Fees and Expenses	22: Use of goods and services	22: Use of goods and services
226102: Training Consumables (Materials)	22: Use of goods and services	22: Use of goods and services
226103: Training Related Travel Costs	22: Use of goods and services	22: Use of goods and services
226104: Training Related Per Diems	22: Use of goods and services	22: Use of goods and services
226105: Training hotel facilities	22: Use of goods and services	22: Use of goods and services
226106: Training food related costs	22: Use of goods and services	22: Use of goods and services
226107: Professional examination fees	22: Use of goods and services	22: Use of goods and services
226199: Other training related expenses	22: Use of goods and services	22: Use of goods and services
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227: Supplies and services		
2271: Health and Hygiene		
227101: Drugs	22: Use of goods and services	22: Use of goods and services
227102: Medical Supplies	22: Use of goods and services	22: Use of goods and services
227103: Vaccines	22: Use of goods and services	22: Use of goods and services
227105: Laundry services	22: Use of goods and services	22: Use of goods and services
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2272: Clothing and Uniforms		
227201: Uniforms	22: Use of goods and services	22: Use of goods and services
227202: Other Official Wear	22: Use of goods and services	22: Use of goods and services
227203: working shoes	22: Use of goods and services	22: Use of goods and services
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2273: Security and Social Order		
227301: Intelligence and investigation Costs	22: Use of goods and services	22: Use of goods and services
227302: Criminal Investigation Costs	22: Use of goods and services	22: Use of goods and services
227303: Extradition Costs	22: Use of goods and services	22: Use of goods and services
227304: Police Dogs & Related Costs	22: Use of goods and services	22: Use of goods and services
227305: VIP Security Costs	22: Use of goods and services	22: Use of goods and services
227307: Expropriation Costs	22: Use of goods and services	22: Use of goods and services
227309: Security of Exam Scripts	22: Use of goods and services	22: Use of goods and services
227310: Hire of Private Security firms	22: Use of goods and services	22: Use of goods and services

Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
227399: Other security and Social Order related costs	22: Use of goods and services	22: Use of goods and services
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2274: Veterinary and Agricultural Supplies		
227401: Agricultural & Veterinary Supplies	22: Use of goods and services	22: Use of goods and services
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2275: Other production materials and supplies		
227601: Food stuff	22: Use of goods and services	22: Use of goods and services
227602: Educational books and supplies	22: Use of goods and services	22: Use of goods and services
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228: Arrears		
2281: Arrears - Use of Goods and Services		
228101: Arrears - Use of Goods and Services	22: Use of goods and services	22: Use of goods and services
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229: Other Use of Goods& Services		
2291: Other Use of Goods& Services		
229101: Sports and recreational facilities and services	2112: Compensation of employees: Wages and salaries in kind	2112: Compensation of employees: Wages and salaries in kind
229102: Gifts of other goods and services	2112: Compensation of employees: Wages and salaries in kind	2112: Compensation of employees: Wages and salaries in kind
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23: Acquisition of fixed assets		
231: Acquisition of tangible fixed assets		
2311: Structures, Buildings		
231101: Buildings - Residential	31111A: Transactions - Acquisitions: buildings and structures: Dwellings	31111A: Transactions - Acquisitions: buildings and structures: Dwellings
231102: Buildings - Non Residential (Office and General)	31112A: Transactions - Acquisitions: buildings and structures: Nonresidential buildings	31112A: Transactions - Acquisitions: buildings and structures: Nonresidential buildings
231103: Buildings - Non Residential - Non Office	31112A: Transactions - Acquisitions: buildings and structures: Nonresidential buildings	31112A: Transactions - Acquisitions: buildings and structures: Nonresidential buildings
231104: Roads Infrastructure	31113A: Transactions - Acquisitions: buildings and structures: Other structures	31113A: Transactions - Acquisitions: buildings and structures: Other structures
231105: Airport Infrastructure	31113A: Transactions - Acquisitions: buildings and structures: Other structures	31113A: Transactions - Acquisitions: buildings and structures: Other structures
231106: Water Infrastructure	31113A: Transactions - Acquisitions: buildings and structures: Other structures	31113A: Transactions - Acquisitions: buildings and structures: Other structures
231107: Energy Infrastructure	31113A: Transactions - Acquisitions: buildings and structures: Other structures	31113A: Transactions - Acquisitions: buildings and structures: Other structures
231108: Communications Infrastructure	31113A: Transactions - Acquisitions: buildings and structures: Other structures	31113A: Transactions - Acquisitions: buildings and structures: Other structures
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2312: Transport Equipment		
231201: Saloon vehicles	31121A: Transactions - Acquisitions: machinery and equipment: Transport equipment	31121A: Transactions - Acquisitions: machinery and equipment: Transport equipment
231202: Motorbikes	31121A: Transactions - Acquisitions: machinery and equipment: Transport equipment	31121A: Transactions - Acquisitions: machinery and equipment: Transport equipment
231203: Trucks and Heavy Vehicles	31121A: Transactions - Acquisitions: machinery and equipment: Transport equipment	31121A: Transactions - Acquisitions: machinery and equipment: Transport equipment

Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
231204: Fire trucks	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment
231205: Ambulances	31121A: Transactions - Acquisitions: machinery and equipment: Transport equipment	31121A: Transactions - Acquisitions: machinery and equipment: Transport equipment
231206: Aircrafts	31121A: Transactions - Acquisitions: machinery and equipment: Transport equipment	31121A: Transactions - Acquisitions: machinery and equipment: Transport equipment
231207: Agricultural Machinery	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment
231299: Other transport Equipment	31121A: Transactions - Acquisitions: machinery and equipment: Transport equipment	31121A: Transactions - Acquisitions: machinery and equipment: Transport equipment
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2313: Office Equipment, Furniture and Fittings		
231301: Air conditioner	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment
231302: Tables	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment
231303: Shredding machine	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment
231304: Fridge	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment
231305: Chairs	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment
231306: Furnitures	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment
231399: Other Office Equipment, Furniture and Fittings	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment
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2314: ICT Equipment, Software and Other ICT Assets		
231401: Desk top Computer	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment
231402: Laptops	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment
231403: Printers	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment
231404: Internet connectivity equipment	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment

Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
231405: Phone handsets	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment
231406: Mobile phones	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment
231407: External storage devices	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment
231408: Radio	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment
231409: Visual equipment	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment
231410: Computer software	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment
231411: Scanners	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment
231499: Other ICT Equipment, software and Assets	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment
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2315: Other Machinery and Equipment		
231501: Monuments & Touristic crafts	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment
231502: Laboratory & Medical Equipment	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment
231503: Sports Equipment	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment
231504: Library Books	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment
231505: Graduation Gowns	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment
231506: Photograph equipment	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment
231507: Museum exhibits	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment
231508: Archived materials, sculptures and other rarely natural subjects	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment
231509: Other specialized equipment	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment
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Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
2316: Cultivated Assets		
231601: Breeding Livestock	31131A: Transactions - Acquisitions: other fixed assets: Cultivated assets	31131A: Transactions - Acquisitions: other fixed assets: Cultivated assets
231602: Forests	31131A: Transactions - Acquisitions: other fixed assets: Cultivated assets	31131A: Transactions - Acquisitions: other fixed assets: Cultivated assets
231603: Crops	31131A: Transactions - Acquisitions: other fixed assets: Cultivated assets	31131A: Transactions - Acquisitions: other fixed assets: Cultivated assets
231604: Fishery Cultivations (Fish Breeding Farms, etc.)	31131A: Transactions - Acquisitions: other fixed assets: Cultivated assets	31131A: Transactions - Acquisitions: other fixed assets: Cultivated assets
231605: Horticultural Cultivations	31131A: Transactions - Acquisitions: other fixed assets: Cultivated assets	31131A: Transactions - Acquisitions: other fixed assets: Cultivated assets
231699: Other cultivated assets	31131A: Transactions - Acquisitions: other fixed assets: Cultivated assets	31131A: Transactions - Acquisitions: other fixed assets: Cultivated assets
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2317: Intangible Assets		
231701: License, trade mark, copyrights, intellectual properties	31132A: Transactions - Acquisitions: other fixed assets: Intangible fixed assets	31132A: Transactions - Acquisitions: other fixed assets: Intangible fixed assets
231799: Other Intangible Assets	31132A: Transactions - Acquisitions: other fixed assets: Intangible fixed assets	31132A: Transactions - Acquisitions: other fixed assets: Intangible fixed assets
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232: Inventories		
2321: Strategic Stocks		
232101: Petroleum	3121A: Transactions - Acquisition: Inventories: Strategic stocks	3121A: Transactions - Acquisition: Inventories: Strategic stocks
232102: Grains	3121A: Transactions - Acquisition: Inventories: Strategic stocks	3121A: Transactions - Acquisition: Inventories: Strategic stocks
232199: Other strategic stocks	3121A: Transactions - Acquisition: Inventories: Strategic stocks	3121A: Transactions - Acquisition: Inventories: Strategic stocks
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2322: Other inventories		
232201: Medical supplies	31221A: Transactions - Acquisition: Inventories: Other inventories: Materials and supplies	31221A: Transactions - Acquisition: Inventories: Other inventories: Materials and supplies
232202: Veterinary and agricultural products	31221A: Transactions - Acquisition: Inventories: Other inventories: Materials and supplies	31221A: Transactions - Acquisition: Inventories: Other inventories: Materials and supplies
232203: Repair and maintenance of buildings and other structures	31221A: Transactions - Acquisition: Inventories: Other inventories: Materials and supplies	31221A: Transactions - Acquisition: Inventories: Other inventories: Materials and supplies
232204: Information Technology equipment	31221A: Transactions - Acquisition: Inventories: Other inventories: Materials and supplies	31221A: Transactions - Acquisition: Inventories: Other inventories: Materials and supplies
232205: Furniture	31221A: Transactions - Acquisition: Inventories: Other inventories: Materials and supplies	31221A: Transactions - Acquisition: Inventories: Other inventories: Materials and supplies
232206: Other machinery and equipment	31221A: Transactions - Acquisition: Inventories: Other inventories: Materials and supplies	31221A: Transactions - Acquisition: Inventories: Other inventories: Materials and supplies
:		
233: Valuables		
2331: Valuables		
233101: Paintings	313A: Transactions - Acquisitions: valuables	313A: Transactions - Acquisitions: valuables
233102: Sculptures	313A: Transactions - Acquisitions: valuables	313A: Transactions - Acquisitions:

Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
		valuables
233103: Jewelry	313A: Transactions - Acquisitions: valuables	313A: Transactions - Acquisitions: valuables
233104: Precious stones	313A: Transactions - Acquisitions: valuables	313A: Transactions - Acquisitions: valuables
233105: Precious metal	313A: Transactions - Acquisitions: valuables	313A: Transactions - Acquisitions: valuables
233199: Other valuables	313A: Transactions - Acquisitions: valuables	313A: Transactions - Acquisitions: valuables
:		
234: Non Produced Assets		
2341: Land		
234101: Land	3141A: Transactions - Acquisitions: land	3141A: Transactions - Acquisitions: land
234102: Water	3143A: Transactions - Acquisitions: other naturally occurring assets	3143A: Transactions - Acquisitions: other naturally occurring assets
234103: Soil	3141A: Transactions - Acquisitions: land	3141A: Transactions - Acquisitions: land
234104: Improvement on land		31114A: Transactions - Acquisitions: Land improvement
:		
2342: Sub soil assets		
234201: Natural Gas	3142A: Transactions - Acquisitions: subsoil assets	3142A: Transactions - Disposals: Mineral and energy resources
234202: Oil	3142A: Transactions - Acquisitions: subsoil assets	3142A: Transactions - Disposals: Mineral and energy resources
234203: Metallic mineral reserves	3142A: Transactions - Acquisitions: subsoil assets	3142A: Transactions - Disposals: Mineral and energy resources
234204: Non- Metallic minerals	3142A: Transactions - Acquisitions: subsoil assets	3142A: Transactions - Disposals: Mineral and energy resources
234205: Other natural resources exploitation	3142A: Transactions - Acquisitions: subsoil assets	3142A: Transactions - Disposals: Mineral and energy resources
:		
235: Investment in Financial Assets - Domestic		
2351: Strategic investments, Currencies and deposits		
235101: Savings and fixed term deposits	3215A: Transactions - Disbursements: Net acquisition of financial assets : Domestic - Shares and other equity	3215A: Transactions - Disbursements: Net acquisition of financial assets : Domestic - Shares and other equity
235102: Strategic investments	3215A: Transactions - Disbursements: Net acquisition of financial assets : Domestic - Shares and other equity	3215A: Transactions - Disbursements: Net acquisition of financial assets : Domestic - Shares and other equity
235103: Export promotion	3215A: Transactions - Disbursements: Net acquisition of financial assets : Domestic - Shares and other equity	3215A: Transactions - Disbursements: Net acquisition of financial assets : Domestic - Shares and other equity
235104: Other non classified investments	3215A: Transactions - Disbursements: Net acquisition of financial assets : Domestic - Shares and other equity	3215A: Transactions - Disbursements: Net acquisition of financial assets : Domestic - Shares and other equity
:		
2352: Securities Other Than Shares - Domestic		
235201: Bills	3213A: Transactions - Disbursements: Net acquisition of financial assets : Domestic - Securities other than shares	3213A: Transactions - Disbursements: Net acquisition of financial assets : Domestic - Securities other than shares
235202: Bonds and debentures	3213A: Transactions - Disbursements: Net	3213A: Transactions - Disbursements:

Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
	acquisition of financial assets : Domestic - Securities other than shares	Net acquisition of financial assets : Domestic - Securities other than shares
235203: Other negotiable instruments	3213A: Transactions - Disbursements: Net acquisition of financial assets : Domestic - Securities other than shares	3213A: Transactions - Disbursements: Net acquisition of financial assets : Domestic - Securities other than shares
:		
2353: Loans to Public Corporations & Quasi Public Corporation (domestic)		
235301: Loans to Public Corporations & Quasi Public Corporation	3214A: Transactions - Disbursements: Net acquisition of financial assets : Domestic - Loans	3214A: Transactions - Disbursements: Net acquisition of financial assets : Domestic - Loans
:		
2354: Shares Public Corporations & Quasi Public Corporation (domestic)		
235401: Shares Public Corporations & Quasi Public Corporation	3215A: Transactions - Disbursements: Net acquisition of financial assets : Domestic - Shares and other equity	3215A: Transactions - Disbursements: Net acquisition of financial assets : Domestic - Shares and other equity
:		
236: Investment in Financial Assets - Foreign		
2361: Currencies and deposits		
236101: Savings and fixed term deposits	3222A: Transactions - Disbursements: Net acquisition of financial assets : Foreign - Currency and deposits	3222A: Transactions - Disbursements: Net acquisition of financial assets : Foreign - Currency and deposits
236199: Other deposits	3222A: Transactions - Disbursements: Net acquisition of financial assets : Foreign - Currency and deposits	3222A: Transactions - Disbursements: Net acquisition of financial assets : Foreign - Currency and deposits
:		
2362: Securities Other Than Shares - Foreign		
236201: Bills	3223A: Transactions - Disbursements: Net acquisition of financial assets : Foreign - Securities other than shares	3223A: Transactions - Disbursements: Net acquisition of financial assets : Foreign - Securities other than shares
236202: Bonds and debentures	3222A: Transactions - Disbursements: Net acquisition of financial assets : Foreign - Currency and deposits	3223A: Transactions - Disbursements: Net acquisition of financial assets : Foreign - Securities other than shares
236299: Other negotiable instruments	3222A: Transactions - Disbursements: Net acquisition of financial assets : Foreign - Currency and deposits	3223A: Transactions - Disbursements: Net acquisition of financial assets : Foreign - Securities other than shares
:		
2363: Loans to Public Corporations & Quasi Public Corporation (Foreign)		
236301: Loans to Public Corporations & Quasi Public Corporation	3224A: Transactions - Disbursements: Net acquisition of financial assets : Foreign - Loans	3224A: Transactions - Disbursements: Net acquisition of financial assets : Foreign - Loans
:		
:		
2364: Shares Public Corporations & Quasi Public Corporation (Foreign)		
236401: Shares Public Corporations & Quasi Public Corporation	3224A: Transactions - Disbursements: Net acquisition of financial assets : Foreign - Loans	3225A: Transactions - Disbursements: Net acquisition of financial assets : Foreign - Shares and other equity
:		
237: Arrears on acquisition of fixed assets		
2371: Arrears on acquisition of fixed assets		
237101: Arrears on acquisition of fixed	311A: Transactions - Acquisitions: fixed assets	311A: Transactions - Acquisitions: fixed

Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
assets	[3111A + 3112A + 3113A]	assets [3111A + 3112A + 3113A]
:		
238: Other investments		
2381: Other investments		
238101: Gaz Methane	3215A: Transactions - Disbursements: Net acquisition of financial assets : Domestic - Shares and other equity	3215A: Transactions - Disbursements: Net acquisition of financial assets : Domestic - Shares and other equity
238102: Rwandair Aircraft purchase	3214A: Transactions - Disbursements: Net acquisition of financial assets : Domestic - Loans	3214A: Transactions - Disbursements: Net acquisition of financial assets : Domestic - Loans
238103: Free trade zone contribution	3215A: Transactions - Disbursements: Net acquisition of financial assets : Domestic - Shares and other equity	3215A: Transactions - Disbursements: Net acquisition of financial assets : Domestic - Shares and other equity
238104: Strategic investment fund	3215A: Transactions - Disbursements: Net acquisition of financial assets : Domestic - Shares and other equity	3215A: Transactions - Disbursements: Net acquisition of financial assets : Domestic - Shares and other equity
238105: Strategic stock	3215A: Transactions - Disbursements: Net acquisition of financial assets : Domestic - Shares and other equity	3215A: Transactions - Disbursements: Net acquisition of financial assets : Domestic - Shares and other equity
238106: Cimerwa capitalization	3215A: Transactions - Disbursements: Net acquisition of financial assets : Domestic - Shares and other equity	3215A: Transactions - Disbursements: Net acquisition of financial assets : Domestic - Shares and other equity
:		
24: Interest		
241: Interest on Domestic Debt		
2411: Interest on Domestic Debt		
241101: Interest -Treasury bills	242: Interest : To residents other than general government	242: Interest : To residents other than general government
241102: Interest - Developments Bonds	242: Interest : To residents other than general government	242: Interest : To residents other than general government
241103: Interest - Overdrafts	242: Interest : To residents other than general government	242: Interest : To residents other than general government
241104: Interest - Loans from Local Banks	242: Interest : To residents other than general government	242: Interest : To residents other than general government
241105: Interest - Loans from Public enterprises	242: Interest : To residents other than general government	242: Interest : To residents other than general government
241106: Interest - Other domestic debt	242: Interest : To residents other than general government	242: Interest : To residents other than general government
241107: Interest on coporate loans	242: Interest : To residents other than general government	242: Interest : To residents other than general government
241108: Interest on corporate bonds	242: Interest : To residents other than general government	242: Interest : To residents other than general government
241109: Interest on Treasury bonds	242: Interest : To residents other than general government	242: Interest : To residents other than general government
241110: Interest on overdraft and T-bills	242: Interest : To residents other than general government	242: Interest : To residents other than general government
:		
2412: Interest on External Debt		
241201: Interest on External loans to Treasury	241: Interest : To nonresidents	241: Interest : To nonresidents
241202: Interest on administered external loans	241: Interest : To nonresidents	241: Interest : To nonresidents
241203: Interest on other external loans	241: Interest : To nonresidents	241: Interest : To nonresidents
:		

Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
25: Subsidies		
251: Subsidies to Public Corporations		
2511: Subsidies to Non-Financial Public Corporations		
251101: Subsidies to non financial public corporations	2511: Subsidies: To nonfinancial public corporations	2511: Subsidies: To nonfinancial public corporations
:		
: Subsidies to Financial Public Corporations		
251201: Subsidies to Financial Public Corporations	2512: Subsidies: To financial public corporations	2512: Subsidies: To financial public corporations
251202: Open market operations	2512: Subsidies: To financial public corporations	2512: Subsidies: To financial public corporations
:		
252: Subsidies to Private Enterprises		
2521: Subsidies to Non Financial Private Enterprises		
252101: Subsidies to Non Financial Private Enterprises	2521: Subsidies: To nonfinancial private corporations	2521: Subsidies: To nonfinancial private corporations
:		
2522: Subsidies to Financial Private Enterprises		
252201: Subsidies to Financial Private Enterprises	2522: Subsidies: To financial private corporations	2522: Subsidies: To financial private corporations
:		
26: Grants		
261: Grants to Foreign Governments		
2611: Current grants		
261101: Grants to Foreign Governments	2611: To foreign governments : Current	2611: To foreign governments : Current
:		
2612: Capital grants to foreign governments		
261201: Capital grants to foreign governments	2612: To foreign governments : Capital	2612: To foreign governments : Capital
:		
262: Grants to - International Organizations		
2621: Current grants to international organizations		
262101: Current grants to international organizations	2621: To international organizations : Current	2621: To international organizations : Current
:		
2612: Capital grants to international organizations		
262201: Capital grants to international organizations	2622: To international organizations : Capital	2622: To international organizations : Capital
:		
263: Treasury Transfers		
2631: Treasury current grants		
263101: Treasury Direct Payments	2631: To other general government units: Current	2631: To other general government units: Current
263102: Treasury Direct Cash Transfers	2631: To other general government units: Current	2631: To other general government units: Current
263103: Treasury Indirect Cash Transfers	2631: To other general government units: Current	2631: To other general government units: Current
:		

Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
2632: Treasury capital grants		
263201: Treasury Direct Payments	2632: To other general government units: Capital	2632: To other general government units: Capital
263202: Treasury Direct Cash Transfers	2632: To other general government units: Capital	2632: To other general government units: Capital
263203: Treasury Indirect Cash Transfers	2632: To other general government units: Capital	2632: To other general government units: Capital
:		
2633: Transfers for salaries		
263301: Basic salary	2631: To other general government units: Current	2631: To other general government units: Current
263302: Transport allowances	2631: To other general government units: Current	2631: To other general government units: Current
263303: Housing allowances	2631: To other general government units: Current	2631: To other general government units: Current
263304: Responsibility allowance	2631: To other general government units: Current	2631: To other general government units: Current
263305: Leave pay	2631: To other general government units: Current	2631: To other general government units: Current
263306: Performance allowance	2631: To other general government units: Current	2631: To other general government units: Current
263307: Luncheon allowance	2631: To other general government units: Current	2631: To other general government units: Current
263308: Regularization	2631: To other general government units: Current	2631: To other general government units: Current
263309: Gratuity allowance	2631: To other general government units: Current	2631: To other general government units: Current
263310: Entertainment allowance	2631: To other general government units: Current	2631: To other general government units: Current
263399: Other allowances and benefits	2631: To other general government units: Current	2631: To other general government units: Current
:		
2634: Transfers for social contributions		
263401: Government contributions to social security	2631: To other general government units: Current	2631: To other general government units: Current
263402: Government contributions to health insurance	2631: To other general government units: Current	2631: To other general government units: Current
263403: Government contribution to pensions/provident funds	2631: To other general government units: Current	2631: To other general government units: Current
:		
264: Transfers to other government reporting entities (inter-entity transfers)		
2641: Current transfers to government agencies other than project		
264101: Transfers to central government institutions	2631: To other general government units: Current	2631: To other general government units: Current
264102: Transfers to districts	2631: To other general government units: Current	2631: To other general government units: Current
264103: Below line transfer to central treasury	2631: To other general government units: Current	2631: To other general government units: Current
264104:	2631: To other general government units: Current	
264105: Revenue remittance to central treasury	2631: To other general government units: Current	2631: To other general government units: Current

Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
264106: Revenue remittances to Kigali city	2631: To other general government units: Current	2631: To other general government units: Current
:		
2642: Capital transfers to independent development projects		
264201: Transfers to independent development projects	2632: To other general government units: Capital	2632: To other general government units: Capital
:		
265: Arrears on transfers		
2651: Arrears on transfers		
265101: Arrears on transfers	2631: To other general government units: Current	2631: To other general government units: Current
:		
266: Intra-entity transfers		
2661: Transfers to lower level entity		
266101: Transfers to lower level entity	2631: To other general government units: Current	2631: To other general government units: Current
2662: Transfers to subsidiary entities		
266201: Transfers to subsidiary entities	2631: To other general government units: Current	2631: To other general government units: Current
:		
27: Social Benefits		
272: Social Assistance Benefits		
2721: Social Assistance Benefits - In Cash		
272101: Pooling risks for health insurance	2721: Social benefits: Social assistance benefits in cash	2721: Social benefits: Social assistance benefits in cash
272102: Assistance to orphans	2721: Social benefits: Social assistance benefits in cash	2721: Social benefits: Social assistance benefits in cash
272103: Assistance to vulnerable groups	2721: Social benefits: Social assistance benefits in cash	2721: Social benefits: Social assistance benefits in cash
272104: Compensation to deceased	2721: Social benefits: Social assistance benefits in cash	2721: Social benefits: Social assistance benefits in cash
272105: Care of the destitute	2721: Social benefits: Social assistance benefits in cash	2721: Social benefits: Social assistance benefits in cash
272106: Other unclassified social assistance	2721: Social benefits: Social assistance benefits in cash	2721: Social benefits: Social assistance benefits in cash
:		
2722: Social Assistance Benefits - In Kind		
272201: Assistance to orphans	2722: Social benefits: Social assistance benefits in kind	2722: Social benefits: Social assistance benefits in kind
272202: Assistance to vulnerable groups	2722: Social benefits: Social assistance benefits in kind	2722: Social benefits: Social assistance benefits in kind
272203: Compensation to deceased	2722: Social benefits: Social assistance benefits in kind	2722: Social benefits: Social assistance benefits in kind
272204: Care of the destitute	2722: Social benefits: Social assistance benefits in kind	2722: Social benefits: Social assistance benefits in kind
272205: Other unclassified social assistance	2722: Social benefits: Social assistance benefits in kind	2722: Social benefits: Social assistance benefits in kind
:		
273: Employer Social Benefits		
2731: Employer Social Benefits in cash		
273101: Medical Allowances & Costs Abroad - Political appointees	2731: Social benefits: Employer social benefits in cash	2731: Social benefits: Employer social benefits in cash
273102: Education Allowances - Political	2731: Social benefits: Employer social benefits	2731: Social benefits: Employer social

Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
appointees	in cash	benefits in cash
273103: Deceased and funeral costs - Political appointees	2731: Social benefits: Employer social benefits in cash	2731: Social benefits: Employer social benefits in cash
273104: Terminal Benefits - Political appointees	2731: Social benefits: Employer social benefits in cash	2731: Social benefits: Employer social benefits in cash
273105: Medical Allowances & Costs Abroad - Diplomats	2731: Social benefits: Employer social benefits in cash	2731: Social benefits: Employer social benefits in cash
273106: Education Allowances - Diplomats	2731: Social benefits: Employer social benefits in cash	2731: Social benefits: Employer social benefits in cash
273107: Diseased and Funeral costs - Diplomats	2731: Social benefits: Employer social benefits in cash	2731: Social benefits: Employer social benefits in cash
273108: Terminal Benefits - Diplomats	2731: Social benefits: Employer social benefits in cash	2731: Social benefits: Employer social benefits in cash
273109: Medical Allowances & Costs Abroad - Other Employees	2731: Social benefits: Employer social benefits in cash	2731: Social benefits: Employer social benefits in cash
273110: Education Allowances - Other Employees	2731: Social benefits: Employer social benefits in cash	2731: Social benefits: Employer social benefits in cash
273111: Deceased and funeral costs - Other Employees	2731: Social benefits: Employer social benefits in cash	2731: Social benefits: Employer social benefits in cash
273112: Terminal Benefits - Other Employees	2731: Social benefits: Employer social benefits in cash	2731: Social benefits: Employer social benefits in cash
:		
2732: Employer Social Benefits in kind		
273201: Add as appropriate	2732: Social benefits: Employer social benefits in kind	2732: Social benefits: Employer social benefits in kind
:		
274: Arrears on payment of social benefits		
2741: Arrears on payment of social benefits		
274101: Arrears on payment of social benefits	2731: Social benefits: Employer social benefits in cash	2731: Social benefits: Employer social benefits in cash
:		
28: Other Expenditures		
281: Membership dues and subscriptions		
2811: Membership dues		
281101: Membership dues to local institutions	22: Use of goods and services	22: Use of goods and services
281102: Membership dues to regional organisations	22: Use of goods and services	22: Use of goods and services
281103: Membership dues to international organisations	22: Use of goods and services	22: Use of goods and services
281199: Membership dues to other unclassified organisations	22: Use of goods and services	22: Use of goods and services
:		
2812: Subscriptions		
281201: Subscriptions to local institutions	22: Use of goods and services	22: Use of goods and services
281202: Subscriptions to regional organisations	22: Use of goods and services	22: Use of goods and services
281203: Subscriptions to international organisations	22: Use of goods and services	22: Use of goods and services
281299: Subscriptions to other unclassified organisations	22: Use of goods and services	22: Use of goods and services
:		
282: Scholarships and other education benefits		

Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
2821: Scholarships		
282101: Education reimbursable scholarships	321A: Transactions - Disbursements: Net acquisition of financial assets : Domestic	3214A: Transactions - Disbursements: Net acquisition of financial assets : Domestic - Loans
282102: Education non reimbursable scholarships	2821: Other expense: Miscellaneous other expense: Current	2821: Other expense: Miscellaneous other expense: Current
282199: Other else where classified education scholarships	2821: Other expense: Miscellaneous other expense: Current	2821: Other expense: Miscellaneous other expense: Current
:		
2822: Other educational benefits		
282201: Students Living allowances	2821: Other expense: Miscellaneous other expense: Current	2821: Other expense: Miscellaneous other expense: Current
282202: Students transportation costs (airfares)	2821: Other expense: Miscellaneous other expense: Current	2821: Other expense: Miscellaneous other expense: Current
282203: Education practicum costs	2821: Other expense: Miscellaneous other expense: Current	2821: Other expense: Miscellaneous other expense: Current
282299: Other elsewhere classified education benefits	2821: Other expense: Miscellaneous other expense: Current	2821: Other expense: Miscellaneous other expense: Current
:		
283: Grants to Local Individuals and Organizations		
2831: Current grants		
283101: Current grants (Select name of specific Institution from source name segment)	2821: Other expense: Miscellaneous other expense: Current	2821: Other expense: Miscellaneous other expense: Current
:		
2832: Capital grants		
283201: Capital grants (Select name of specific Institution from source name segment)	2822: Other expense: Miscellaneous other expense: Capital	2822: Other expense: Miscellaneous other expense: Capital
:		
284: Transfers to non-reporting government entities		
2841: Transfers to non-reporting government entities		
284101: District Schools	2631: To other general government units: Current	2631: To other general government units: Current
284102: District Hospitals	2631: To other general government units: Current	2631: To other general government units: Current
284103: Political parties	2631: To other general government units: Current	2631: To other general government units: Current
284104: Prisons	2631: To other general government units: Current	2631: To other general government units: Current
284105: Courts – Upper and Lower	2631: To other general government units: Current	2631: To other general government units: Current
284106: Teachers Sacco	2631: To other general government units: Current	2631: To other general government units: Current
284107: Sectors	2631: To other general government units: Current	2631: To other general government units: Current
284108: Credit saving scheme - CSS	2631: To other general government units: Current	2631: To other general government units: Current
284109: Transfers to pharmacies	2631: To other general government units: Current	2631: To other general government units: Current
284199: Other transfers to non-reporting	2631: To other general government units:	2631: To other general government units:

Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
government entities	Current	Current
:		
285: Miscellaneous expenses		
2851: Miscellaneous Other Expenditures		
285101:		
285102: Disaster Intervention & Relief Costs	2821: Other expense: Miscellaneous other expense: Current	2821: Other expense: Miscellaneous other expense: Current
285103: Other Contingencies and Emergencies	2821: Other expense: Miscellaneous other expense: Current	2821: Other expense: Miscellaneous other expense: Current
285104: Decorations and Medals	22: Use of goods and services	22: Use of goods and services
285105: VAT refund	11411: General taxes on goods and services: Value-added taxes	11411: General taxes on goods and services: Value-added taxes
285106: Other tax refund	1162: Other taxes: Payable by other than business or unidentifiable	1162: Other taxes: Payable by other than business or unidentifiable
285107: Non tax revenue refund	1162: Other taxes: Payable by other than business or unidentifiable	1162: Other taxes: Payable by other than business or unidentifiable
285108: Other miscellaneous expenses	2821: Other expense: Miscellaneous other expense: Current	2821: Other expense: Miscellaneous other expense: Current
285109: Sitting allowances	211: Compensation of employees: Wages and salaries [2111 + 2112]	2111: Compensation of employees: Wages and salaries in cash
285110: Support to third party initiatives	2821: Other expense: Miscellaneous other expense: Current	2821: Other expense: Miscellaneous other expense: Current
285111: Impromptu	2821: Other expense: Miscellaneous other expense: Current	2821: Other expense: Miscellaneous other expense: Current
285112: Penalty (e.g., for late payment of taxes)	2821: Other expense: Miscellaneous other expense: Current	2821: Other expense: Miscellaneous other expense: Current
:		
286: Arrears on other expenditures		
2861: Arrears on other expenditures		
286101: Arrears on other expenditures	C2821: Other expense: Miscellaneous other expense: Current	C2821: Other expense: Miscellaneous other expense: Current
:		
29: Repayment of Borrowing		
291: Repayment of Loan Borrowing - Domestic		
2911: Repayment of Domestic Public Debt		
291101: Treasury bills	3313B: Transactions - Repayments: Net incurrence of liabilities: Domestic - Securities other than shares	3313B: Transactions - Repayments: Net incurrence of liabilities: Domestic - Securities other than shares
291102: Corporate bonds	3313B: Transactions - Repayments: Net incurrence of liabilities: Domestic - Securities other than shares	3313B: Transactions - Repayments: Net incurrence of liabilities: Domestic - Securities other than shares
291103: Corporate loans	3313B: Transactions - Repayments: Net incurrence of liabilities: Domestic - Securities other than shares	3313B: Transactions - Repayments: Net incurrence of liabilities: Domestic - Securities other than shares
291104: Treasury bonds	3313B: Transactions - Repayments: Net incurrence of liabilities: Domestic - Securities other than shares	3313B: Transactions - Repayments: Net incurrence of liabilities: Domestic - Securities other than shares
291105: Loans from Local Banks	3314B: Transactions - Repayments: Net incurrence of liabilities: Domestic - Loans	3314B: Transactions - Repayments: Net incurrence of liabilities: Domestic - Loans
291106: Loans from Public enterprises	3314B: Transactions - Repayments: Net incurrence of liabilities: Domestic - Loans	3314B: Transactions - Repayments: Net incurrence of liabilities: Domestic - Loans

Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
:		
292: Repayment of Loan Borrowing - Foreign		
2921: Repayment of Foreign Public Debt		
292101: Foreign Governments	3324B: Transactions - Repayments: Net incurrence of liabilities: Foreign - Loans	3324B: Transactions - Repayments: Net incurrence of liabilities: Foreign - Loans
292102: Foreign Institutions	3324B: Transactions - Repayments: Net incurrence of liabilities: Foreign - Loans	3324B: Transactions - Repayments: Net incurrence of liabilities: Foreign - Loans
:		
3: ASSETS		
31: Domestic Financial Assets		
311: Currency and Deposits - domestic		
3111: Cash holdings - RWF		
311101: Petty cash account -Change name	6212: Stocks -Financial assets : Domestic - Currency and deposits	6212: Stocks -Financial assets : Domestic - Currency and deposits
:		
3112: Cash holdings - FCY		
311201: Petty cash account -Change name	6212: Stocks -Financial assets : Domestic - Currency and deposits	6212: Stocks -Financial assets : Domestic - Currency and deposits
:		
3113: Bank Accounts – within banks in Rwanda - RWF		
311301: Bank -Change name	6212: Stocks -Financial assets : Domestic - Currency and deposits	6212: Stocks -Financial assets : Domestic - Currency and deposits
:		
3114: Bank Accounts – within banks in Rwanda – FCY		
311401: Bank -Change name	6212: Stocks -Financial assets : Domestic - Currency and deposits	6212: Stocks -Financial assets : Domestic - Currency and deposits
:		
3115: Deposits – within banks in Rwanda - RWF		
311501: Bank -Change name	6212: Stocks -Financial assets : Domestic - Currency and deposits	6212: Stocks -Financial assets : Domestic - Currency and deposits
:		
312: Accounts receivable		
3121: Accounts receivables - Third parties		
312101: Accounts receivables - Customers	6218: Stocks -Financial assets : Domestic - Other accounts receivable	6218: Stocks -Financial assets : Domestic - Other accounts receivable
312102: Accounts receivables - Students	6218: Stocks -Financial assets : Domestic - Other accounts receivable	6218: Stocks -Financial assets : Domestic - Other accounts receivable
312199: Other accounts receivables	6218: Stocks -Financial assets : Domestic - Other accounts receivable	6218: Stocks -Financial assets : Domestic - Other accounts receivable
:		
3122: Accounts receivables - Employees		
312201: Payroll advances	6218: Stocks -Financial assets : Domestic - Other accounts receivable	6218: Stocks -Financial assets : Domestic - Other accounts receivable
312202: Imprests	6218: Stocks -Financial assets : Domestic - Other accounts receivable	6218: Stocks -Financial assets : Domestic - Other accounts receivable
312203: Other advances receivables	6218: Stocks -Financial assets : Domestic - Other accounts receivable	6218: Stocks -Financial assets : Domestic - Other accounts receivable
:		
3123: Employee Welfare Scheme Loans		
312301: Employee contributions Scheme	6214: Stocks -Financial assets : Domestic -	6214: Stocks -Financial assets : Domestic

Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
loans	Loans	- Loans
:		
3124: Intra-Government Debtors (Government reporting entities)		
312401: Receivable from Budget Agencies	6218: Stocks -Financial assets : Domestic - Other accounts receivable	6218: Stocks -Financial assets : Domestic - Other accounts receivable
:		
3125: Receivable from Public Enterprises		
312501: Dividends	6218: Stocks -Financial assets : Domestic - Other accounts receivable	6218: Stocks -Financial assets : Domestic - Other accounts receivable
:		
3126: National Scholarship Scheme Loans		
312601: Bursary Loans - Local	6214: Stocks -Financial assets : Domestic - Loans	6214: Stocks -Financial assets : Domestic - Loans
312602: Unclassified bursary loans	6214: Stocks -Financial assets : Domestic - Loans	6214: Stocks -Financial assets : Domestic - Loans
:		
32: Foreign Financial Assets		
321: Currency and Deposits - Foreign		
3211: Cash holdings - RWF		
321101: Petty cash account -Change name	6222: Stocks -Financial assets : Foreign - Currency and deposits	6222: Stocks -Financial assets : Foreign - Currency and deposits
:		
3212: Cash holdings - FCY		
321201: Petty cash account -Change name	6222: Stocks -Financial assets : Foreign - Currency and deposits	6222: Stocks -Financial assets : Foreign - Currency and deposits
:		
3213: Bank Accounts – banks outside Rwanda - RWF		
321301: Bank -Change name	6222: Stocks -Financial assets : Foreign - Currency and deposits	6222: Stocks -Financial assets : Foreign - Currency and deposits
:		
3214: Bank Accounts – banks outside Rwanda – FCY		
321401: Bank -Change name	6222: Stocks -Financial assets : Foreign - Currency and deposits	6222: Stocks -Financial assets : Foreign - Currency and deposits
:		
3215: Deposits – banks outside Rwanda - RWF		
321501: Bank -Change name	6222: Stocks -Financial assets : Foreign - Currency and deposits	6222: Stocks -Financial assets : Foreign - Currency and deposits
:		
322: Accounts receivable		
3221: Accounts receivables - Third parties		
322101: Accounts receivables - Customers	6228: Stocks -Financial assets : Foreign - Other accounts receivable	6228: Stocks -Financial assets : Foreign - Other accounts receivable
322102: Accounts receivables - Students	6228: Stocks -Financial assets : Foreign - Other accounts receivable	6228: Stocks -Financial assets : Foreign - Other accounts receivable
322199: Other accounts receivables	6228: Stocks -Financial assets : Foreign - Other accounts receivable	6228: Stocks -Financial assets : Foreign - Other accounts receivable
:		
3222: Accounts receivables - Employees		
322201: Payroll advances	6228: Stocks -Financial assets : Foreign - Other accounts receivable	6228: Stocks -Financial assets : Foreign - Other accounts receivable

Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
322202: Imprests	6228: Stocks -Financial assets : Foreign - Other accounts receivable	6228: Stocks -Financial assets : Foreign - Other accounts receivable
322203: Other advances receivables	6228: Stocks -Financial assets : Foreign - Other accounts receivable	6228: Stocks -Financial assets : Foreign - Other accounts receivable
:		
3223: Employee Welfare Scheme Loans		
322301: Employee contributions Scheme loans	6228: Stocks -Financial assets : Foreign - Other accounts receivable	6228: Stocks -Financial assets : Foreign - Other accounts receivable
:		
3224: Intra-Government Debtors (Government reporting entities)		
322401: Receivable from Budget Agencies	6228: Stocks -Financial assets : Foreign - Other accounts receivable	6228: Stocks -Financial assets : Foreign - Other accounts receivable
:		
3225: Receivable from Public Enterprises		
322501: Dividends	6228: Stocks -Financial assets : Foreign - Other accounts receivable	6228: Stocks -Financial assets : Foreign - Other accounts receivable
:		
3226: National Scholarship Scheme Loans		
322601: Bursary Loans - Foreign	6224: Stocks -Financial assets : Foreign - Loans	6224: Stocks -Financial assets : Foreign - Loans
322602: Unclassified foreign bursary and loans	6224: Stocks -Financial assets : Foreign - Loans	6224: Stocks -Financial assets : Foreign - Loans
:		
4: Liabilities		
41: Domestic Liabilities		
412: Other Accounts Payables		
4121: Accounts Payables -Third parties		
412101: Suppliers Control	6318: Stocks -Liabilities : Domestic - Other accounts payable	6318: Stocks -Liabilities : Domestic - Other accounts payable
412102: Caution money	6318: Stocks -Liabilities : Domestic - Other accounts payable	6318: Stocks -Liabilities : Domestic - Other accounts payable
412103: SFAR Student living Allowances	6318: Stocks -Liabilities : Domestic - Other accounts payable	6318: Stocks -Liabilities : Domestic - Other accounts payable
412104: Returned salaries	6318: Stocks -Liabilities : Domestic - Other accounts payable	6318: Stocks -Liabilities : Domestic - Other accounts payable
412105: Returned payments	6318: Stocks -Liabilities : Domestic - Other accounts payable	6318: Stocks -Liabilities : Domestic - Other accounts payable
412106: Prepayments	6318: Stocks -Liabilities : Domestic - Other accounts payable	6318: Stocks -Liabilities : Domestic - Other accounts payable
412107: Transit funds – control account	6318: Stocks -Liabilities : Domestic - Other accounts payable	6318: Stocks -Liabilities : Domestic - Other accounts payable
412108: Other Accounts Payable	6318: Stocks -Liabilities : Domestic - Other accounts payable	6318: Stocks -Liabilities : Domestic - Other accounts payable
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4122: Payroll liabilities		
412201: Outstanding Salaries & Wages	6318: Stocks -Liabilities : Domestic - Other accounts payable	6318: Stocks -Liabilities : Domestic - Other accounts payable
412202: Outstanding Terminal Dues	6318: Stocks -Liabilities : Domestic - Other accounts payable	6318: Stocks -Liabilities : Domestic - Other accounts payable
412203: TPR Payable	6318: Stocks -Liabilities : Domestic - Other accounts payable	6318: Stocks -Liabilities : Domestic - Other accounts payable
412204: RAMA Contributions Payable	6318: Stocks -Liabilities : Domestic - Other accounts payable	6318: Stocks -Liabilities : Domestic - Other accounts payable

Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
412205: MMI Contributions Payable	6318: Stocks -Liabilities : Domestic - Other accounts payable	6318: Stocks -Liabilities : Domestic - Other accounts payable
412206: CSR Contributions Payable	6318: Stocks -Liabilities : Domestic - Other accounts payable	6318: Stocks -Liabilities : Domestic - Other accounts payable
412207: SFAR deductions Payables	6318: Stocks -Liabilities : Domestic - Other accounts payable	6318: Stocks -Liabilities : Domestic - Other accounts payable
412208: Other contributions Payables	6318: Stocks -Liabilities : Domestic - Other accounts payable	6318: Stocks -Liabilities : Domestic - Other accounts payable
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4123: Inter-Government Creditors		
412301: Payables to Government Budget Agencies	6318: Stocks -Liabilities : Domestic - Other accounts payable	6318: Stocks -Liabilities : Domestic - Other accounts payable
412302: Payables to Public Enterprises (GBEs)	6318: Stocks -Liabilities : Domestic - Other accounts payable	6318: Stocks -Liabilities : Domestic - Other accounts payable
:		
4124: Tax liabilities		
412401: VAT payable	6318: Stocks -Liabilities : Domestic - Other accounts payable	6318: Stocks -Liabilities : Domestic - Other accounts payable
412402: WHT payable	6318: Stocks -Liabilities : Domestic - Other accounts payable	6318: Stocks -Liabilities : Domestic - Other accounts payable
412403: Defaulting penalties	6318: Stocks -Liabilities : Domestic - Other accounts payable	6318: Stocks -Liabilities : Domestic - Other accounts payable
412499: Other tax payables	6318: Stocks -Liabilities : Domestic - Other accounts payable	6318: Stocks -Liabilities : Domestic - Other accounts payable
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42: Foreign Liabilities		
422: Other Accounts Payables		
4221: Accounts Payables -Third parties		
422101: Suppliers Control	6328: Stocks -Liabilities : Foreign - Other accounts payable	6328: Stocks -Liabilities : Foreign - Other accounts payable
422102: Caution money	6328: Stocks -Liabilities : Foreign - Other accounts payable	6328: Stocks -Liabilities : Foreign - Other accounts payable
422103: SFAR Student living Allowances	6328: Stocks -Liabilities : Foreign - Other accounts payable	6328: Stocks -Liabilities : Foreign - Other accounts payable
422104: Returned salaries	6328: Stocks -Liabilities : Foreign - Other accounts payable	6328: Stocks -Liabilities : Foreign - Other accounts payable
422105: Returned payments	6328: Stocks -Liabilities : Foreign - Other accounts payable	6328: Stocks -Liabilities : Foreign - Other accounts payable
422106: Prepayments	6328: Stocks -Liabilities : Foreign - Other accounts payable	6328: Stocks -Liabilities : Foreign - Other accounts payable
422107: Transit funds – control account	6328: Stocks -Liabilities : Foreign - Other accounts payable	6328: Stocks -Liabilities : Foreign - Other accounts payable
422108: Other Accounts Payable	6328: Stocks -Liabilities : Foreign - Other accounts payable	6328: Stocks -Liabilities : Foreign - Other accounts payable
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4222: Payroll liabilities		
422201: Outstanding Salaries & Wages	6328: Stocks -Liabilities : Foreign - Other accounts payable	6328: Stocks -Liabilities : Foreign - Other accounts payable
422202: Outstanding Terminal Dues	6328: Stocks -Liabilities : Foreign - Other accounts payable	6328: Stocks -Liabilities : Foreign - Other accounts payable
422203: TPR Payable	6328: Stocks -Liabilities : Foreign - Other accounts payable	6328: Stocks -Liabilities : Foreign - Other accounts payable
422204: RAMA Contributions Payable	6328: Stocks -Liabilities : Foreign - Other accounts payable	6328: Stocks -Liabilities : Foreign - Other accounts payable

Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
422205: MMI Contributions Payable	6328: Stocks -Liabilities : Foreign - Other accounts payable	6328: Stocks -Liabilities : Foreign - Other accounts payable
422206: CSR Contributions Payable	6328: Stocks -Liabilities : Foreign - Other accounts payable	6328: Stocks -Liabilities : Foreign - Other accounts payable
422207: SFAR deductions Payables	6328: Stocks -Liabilities : Foreign - Other accounts payable	6328: Stocks -Liabilities : Foreign - Other accounts payable
422208: Other contributions Payables	6328: Stocks -Liabilities : Foreign - Other accounts payable	6328: Stocks -Liabilities : Foreign - Other accounts payable
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43: Funds held on behalf of third parties		
431: Funds held on behalf of third parties	6328: Stocks -Liabilities : Foreign - Other accounts payable	6328: Stocks -Liabilities : Foreign - Other accounts payable
4311: Funds held on behalf of third parties	6328: Stocks -Liabilities : Foreign - Other accounts payable	6328: Stocks -Liabilities : Foreign - Other accounts payable
431101: Court deposits		
431102: Deceased estates		
431103: Prisoners funds	6328: Stocks -Liabilities : Foreign - Other accounts payable	6328: Stocks -Liabilities : Foreign - Other accounts payable
431104: Other trust funds	6328: Stocks -Liabilities : Foreign - Other accounts payable	6328: Stocks -Liabilities : Foreign - Other accounts payable
:	6328: Stocks -Liabilities : Foreign - Other accounts payable	6328: Stocks -Liabilities : Foreign - Other accounts payable
44: Revenue Collection Control Account	6328: Stocks -Liabilities : Foreign - Other accounts payable	6328: Stocks -Liabilities : Foreign - Other accounts payable
441: Revenue Collection Control - RRA		
4411: Revenue Collection Control – RRA		
441101: Revenue Collection Control - RRA	6318: Stocks -Liabilities : Domestic - Other accounts payable	6318: Stocks -Liabilities : Domestic - Other accounts payable
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442: Revenue Collection Control - Kigali City		
4421: Revenue Collection Control - Kigali City		
442101: Gasabo	6318: Stocks -Liabilities : Domestic - Other accounts payable	6318: Stocks -Liabilities : Domestic - Other accounts payable
442102: Nyarugenge	6318: Stocks -Liabilities : Domestic - Other accounts payable	6318: Stocks -Liabilities : Domestic - Other accounts payable
442103: Kicukiro	6318: Stocks -Liabilities : Domestic - Other accounts payable	6318: Stocks -Liabilities : Domestic - Other accounts payable
442104: Kigali City Council	6318: Stocks -Liabilities : Domestic - Other accounts payable	6318: Stocks -Liabilities : Domestic - Other accounts payable
:		
5: Accumulated Reserves		
51: Accumulated Reserves		
511: Opening balance		
5111: Opening balance		
511001: Bank & cash opening balance	6212: Stocks -Financial assets : Domestic - Currency and deposits	6212: Stocks -Financial assets : Domestic - Currency and deposits
511002: Receivables opening balance	6318: Stocks -Liabilities : Domestic - Other accounts payable	6318: Stocks -Liabilities : Domestic - Other accounts payable
511003: Payable opening balance	6318: Stocks -Liabilities : Domestic - Other accounts payable	6318: Stocks -Liabilities : Domestic - Other accounts payable
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512: Prior year Adjustment		

Rwanda Chart of Accounts	GFSM 2001 Mapping	GFSM 2014 Mapping
5121: Prior year Adjustment		
511101: Bank & cash Adjustment	6212: Stocks -Financial assets : Domestic - Currency and deposits	6212: Stocks -Financial assets : Domestic - Currency and deposits
511102: Receivables Adjustment	6218: Stocks -Financial assets : Domestic - Other accounts receivable	6218: Stocks -Financial assets : Domestic - Other accounts receivable
511103: Payables Adjustment	6318: Stocks -Liabilities : Domestic - Other accounts payable	6318: Stocks -Liabilities : Domestic - Other accounts payable