

Rwanda

Ministerial Order determining the use of Funds Allocated at Sector Level

Ministerial Order 1 of 2009

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Rwanda

Ministerial Order determining the use of Funds Allocated at Sector Level

Ministerial Order 1 of 2009

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Commenced on 23 March 2009

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The Minister of Local Government,

Pursuant to the Constitution of the Republic of Rwanda of 04 June 2003, as amended to date, especially in Articles 120, 121 and 201;

Pursuant to Organic Law n° 37/2006 of 12/09/2006 on State finances and property;

Pursuant to Law n° 08/2006 of 24/02/2006 determining the organisation and functioning of the District, especially in Article 134;

Pursuant to Law n° 10/2006 of 03/03/2006 determining the structure, organisation, and the functioning of the City of Kigali, especially in Article 241;

Pursuant to Law n° 17/2002 of 10/05/2002 establishing the source of revenue for Districts and Towns and its management as modified and complemented to date;

Pursuant to the Presidential Order n° 57/01 of 15/10/2006 determining the structure and functioning of Village, Cell and Sector;

After consideration and approval by the Cabinet in its session of 27/01/2009;

HEREBY ORDERS:

Article One – Purpose of this Order

This Order determines the use and monitoring of funds allocated at Sector level both in Districts of the City of Kigali and in provincial districts.

Article 2 – The account of funds allocated at Sector level

The funds allocated at Sector shall be deposited onto the district account opened for each Sector in the nearest bank by the Executive Secretary of the District upon approval by the District Council. The Account shall have the following Account name: District of _____/Sector of _____

Article 3 – Banking of revenues collected at Sector level

All the revenues at Sector level shall be deposited onto the District account on which all funds are deposited in accordance with Article 4 of this Order.

Any person who pays funds at Sector level shall immediately submit the bank slip to the officer in charge of revenue collection at Sector level who shall accordingly issue a receipt.

In case it is not possible to pay through the bank account, the payer shall pay the money to the officer in charge of revenue collection at Sector level who shall immediately deposit the money on the appropriate bank account within twenty four (24) hours from the time of receipt of the money.

However, if the money is received when the banks are not open it shall be deposited on the account on the next working day.

Article 4 – Withdrawal of funds allocated to the Sector

Any withdrawal of funds from the Sector account shall be approved by the signatures of the Accountant and the Executive Secretary of the Sector.

The Accountant of the Sector shall keep in a prudent and responsible manner all revenue or expenditure statements and shall be primarily answerable for the use of these funds. In case of his/her absence, the District Executive Committee shall designate another staff member of the Sector who shall sign all documents used to authorise expenditures in the Sector.

Article 5 – Joint Account

The District shall open an account on which all revenues shall be deposited. All tax revenues received at Sector level and other funds received by the Sector and determined by Law shall be deposited on this account.

Any person who deposits money on this account shall indicate the source of these funds as follows:
Sector _____/Reason for deposit.

No money shall be withdrawn from this account contrary to the Law and instructions related to the use of this account.

All the funds received by the Sector shall be deposited on the Joint Account of the District within a period not exceeding seven (7) days from the date of receipt.

Concerning the City of Kigali, all the revenues received at Sector level shall be deposited on the Joint Account of the District of the City of Kigali and the City of Kigali within seven (7) days.

Article 6 – Contributions

All the funds from various contributions received at Sector level shall be deposited on accounts opened in the name of the District and shall be used only for the purpose for which they are intended.

Article 7 – Funds from fines and civil registration services

As for Sectors of Districts in Provinces, all revenues from fines and civil registration services rendered by the Sector shall be deposited onto the joint account of the District on which all revenues received are deposited.

The District must allocate to each Sector the funds equivalent to fifty per cent (50%) of all revenues received by the District Treasury from fines and civil registration services rendered by the Sector.

Concerning Sectors of Districts in the City of Kigali, all revenues from fines and civil registration services rendered by the Sector shall be deposited on the joint account of the District and City of Kigali.

Article 8 – Sharing of funds allocated to Sectors by the District

Not exceeding the tenth day of every month, a provincial district shall have deposited onto the account of each Sector of the District, funds equal to a twelfth (1/12) of ten percent (10%) of all the revenues received every year by the District on the ordinary budget. Those funds shall be equally distributed to Sectors, regardless of the revenues collected by each Sector.

Concerning Sectors in the City of Kigali, not exceeding the tenth day of every month, the District within Kigali City shall have deposited to the Sector account funds equivalent to a twelfth (1/12) of twenty five per cent (25%) of all the revenues received by the District from taxes, and other dues. These funds shall be equally distributed to Sectors regardless of the revenues collected by each Sector.

Districts may allocate to Sectors additional funds to supplement the funds already received, depending on the financial capacity of the District and the activity programs to be implemented by the Sector.

Article 9 – Statement of funds allocated to the Sector

Each term, during the meeting of the expanded Executive Committee of the District to which Sector authorities are invited, the District shall inform the public how the revenues received were shared.

Not exceeding the tenth day of every month, the Executive Secretary of the District shall send a written notification to all Sectors of funds allocated to them.

Article 10 – Award to Sectors which showed best performance in revenue collection

Without prejudice to the provisions of Article 7 of this Order, the District Council shall select two most performing Sectors in terms of revenue collection to be allocated additional funds not exceeding two percent (2%) of funds allocated to every Sector every month. These funds shall be allocated to these Sectors each term upon a decision of the District Council.

The selection of the most performing Sectors in terms of revenue collection shall be based on the percentage showing the variation between revenues actually collected by the Sector every month.

Article 11 – Budget of the Sector

Every year the Sector shall elaborate its budget showing expected revenues and expenditures.

The budget shall be elaborated by the Executive Secretary of the Sector and submitted to the District Authorities in accordance with the District budget preparation timeframe.

The District Executive Secretary shall compile together and analyse the budgets of Sectors.

The summary of the budget of Sectors composing the District shall be appended to the budget of the District.

Instructions of the Minister in charge of Local Government shall determine the structure of the Sector budget.

Article 12 – Expenditures made from Sector funds

The funds allocated to the Sector shall be used in programs for which they are earmarked in accordance with Organic Law n° 37/2006 of 12/09/2006 on State finances and property and other Laws as well as instructions related to the management of finance and patrimony of local government entities.

The ordinary budget of the Sector shall be used at least for the following activities:

- 1° Salaries of part-time staff according to contracts or instructions;
- 2° Allowances paid to members of the Sector Council such as sitting allowances during meetings and the discharge of other duties assigned to them by Law;
- 3° Purchase of office supplies ;
- 4° Maintenance of the Sector-owned assets or borrowed assets;
- 5° House rent or equipment hire expenditures;
- 6° Operating costs (electricity bills, communication, travel costs, etc)

Article 13 – Monitoring the collection and utilisation of revenues at Sector level

The Executive Secretary of the Sector or any other competent officer shall be responsible for monitoring the utilisation of the District budget at Sector level and shall ensure proper utilisation of funds allocated to the Sector.

Article 14 – Submission of report on revenue collection and use of funds

Not exceeding the tenth day of each month, the Executive Secretary of the Sector shall submit a report on revenue collection and use of funds to the District authorities.

The District Executive Secretary shall compile and analyse a report on revenue collection and use of funds by Sectors of the District. The summary of these reports shall be presented to the District Executive Committee to take appropriate actions where necessary.

Ministerial instructions of the Minister in charge of Local Government shall determine the structure of reports on revenue collection and use of funds submitted by Sectors.

Article 15 – Repealing of inconsistent provisions

All prior legal provisions contrary to this Order are hereby repealed.

Article 16 – Commencement

This Order shall come into force on the date of its publication in the *Official Gazette* of the Republic of Rwanda.