

# REPUBLIC OF RWANDA



*FONDS D'ENTRETIEN ROUTIER*

*ROAD MAINTAINANCE FUND*

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*B.P. 6658 KIGALI.*



**FER WORK PROGRESS REPORT**  
**Period: 1<sup>ST</sup> July 2011-30<sup>Th</sup> June 2012**

**September 2011**

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## **1. FOREWORDS OF THE DIRECTOR GENERAL**

*The Road Maintenance Fund (FER) is an institution established by the law No.52 bis/2006 of 12/12/2007 and published in the official gazette of the Republic of Rwanda, to ensure collection and funding for the maintenance of road networks in Rwanda.*

*Ever since its establishment in 1998, the Road Maintenance Fund has achieved significant progress with regards to funding road maintenance, in spite of limited resources currently available.*

*The purpose of this report is to show the progress on the implementation of Road Maintenance Fund in Rwanda for the period starting from 1st July 2011 and ending 30<sup>th</sup> June 2012. This is the annual report for the budget year starting from 1<sup>st</sup> July of one year and ending 30<sup>th</sup> June of the following year in order to be in conformity with the East African Community System. This report is intended to inform our stakeholders and the public on the progress made in maintenance funding, the management of the fund and the challenges that we face.*

*From the time of its creation until now, FER has recorded significant achievements in terms of road maintenance and bridge rehabilitation. Unfortunately, these achievements are at a modest level in comparison to general maintenance needs throughout the country. This modest level is the consequence of insufficient of funds, lack of execution competence of contractors and the slow procurement processes on the side of roads owners (MININFRA/RTDA and MVK).*

*Efforts should be made in order to increase funds through exploiting all resources as prescribed by law, to take into consideration present working load of contractors before awarding a new contract, classification of contractor and assign them specific contract in accordance with their classes and finally to speed up the procurement processes and to make a good choice in selection of contractors to be awarded the road maintenance tender.*

***Nociata MUKAMURENZI***

***Director General***

***Road Maintenance Fund***

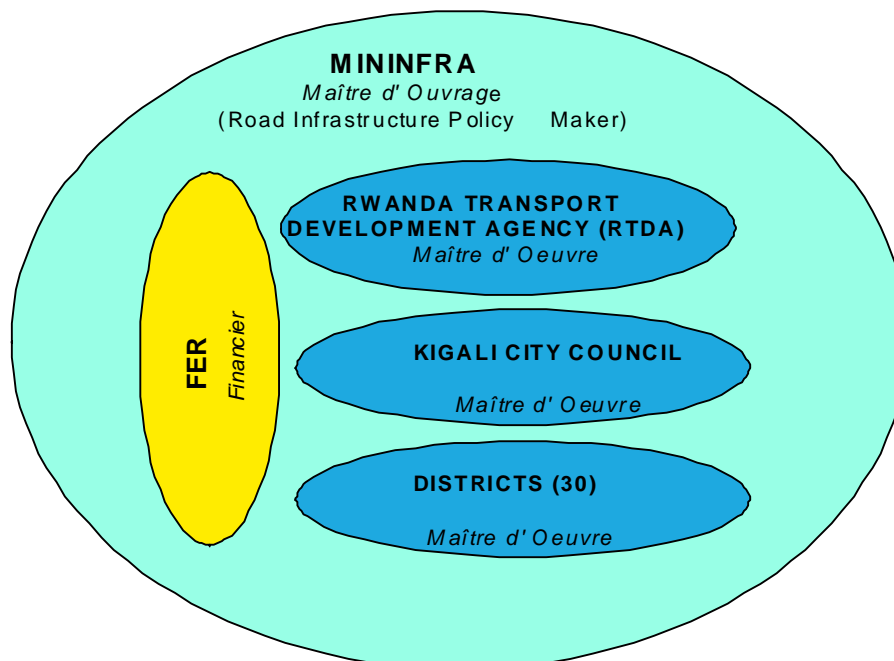
## 2. FER OPERATION FRAMEWORK

The Ministry of Infrastructure (MININFRA) is responsible for the overall formulation of policies for the road sector, as well as the implementation of road sector strategies (*maître d'ouvrage*). Formally it is responsible for the overall management of the classified road network. In line with government policy of decentralisation, district roads management is being handed over to the districts. It is in this regard, that the urban roads in Kigali are under the responsibility of Kigali City Council. The management of the rural feeder roads (non-classified) is vested in the Districts. This implies that two ministries are involved in the management of road sub-sector today, viz. MININFRA and MINALOC, which governs the districts and the City of Kigali.

According to article 3 of the law No.25bis/2006 of 12/12/2007 determining the attributions, structure and functioning of the Road Maintenance Fund (FER), FER shall have the main task of receiving, managing and the disbursement of funds for the maintenance of public roads as determined by presidential order.

FER ensures funding of road maintenance on the basis of an annual programme of activities prepared by department for roads in MININFRA, the Kigali City Council and the district authorities (*maître d'oeuvre*) and approved by the Cabinet Meeting.

### ROAD INFRASTRUCTURE MANAGEMENT



**Figure: 1**

## 2. 1. Road infrastructure

The length of the Rwandan road network is estimated to be about 14.000 km. Out of this road network, 4.698 km length were suggested by a study done in the year 2005, as maintainable and considered as classified Road Network. The proposed classified Road Network as a result of the 2005 study still requires the final and official consent by the parliament. Until the official approval of the above study, the specifications contained in it are regarded as generally binding.

Within classified road network, the MININFRA Transport Sub-Sector Plan (2008-2012) included urban roads of the country. The city of Kigali has a road network of 1.044 km length. This adds up to a total length of road network to be maintained by MININFRA, 5.742,00 km.

The table 1 below shows the different components of the network.

National road network	Paved (Km)	Unpaved (Km)	Total (km)
National roads / RN	1.074,70	1.784,80	2.859,50
District roads / RD	-	1.838,50	1.838,50
Classified road network, as proposed in the 2005 study	1.074,70	3.623,30	4.698,00
Kigali urban roads / MVK	153,2	890,8	1.044,00

The responsible authorities for the maintenance of classified road are:

- ◆ For National Roads (RN): MININFRA, Policy Planning and Capacity Building Unit (PPCBU).
- ◆ For District Roads (RD): An individual executive committee of 30 districts, governed by the directorate of infrastructure.
- ◆ For Kigali City Roads (Voiries de Kigali-VK): Kigali City Council, Infrastructure Department.

## 2. 2. Road sector financing

Transport sub-sector Strategic plan / MTEF

In September 2008, MININFRA set-up a new Transport sub-sector Strategic plan 2009- mid 2012. The strategic plan is used to determine the aggregate resource envelope and is the basis for setting indicative planning figures for the Rwandan development budget for road construction, rehabilitation and maintenance.

MTEF provisions for road sub sector

The planning period of the current MTEF is 3 years (Middle of 2009 to middle of 2012). During this time, total expenditures are projected to be around 69 billion RWF. Part of the maintenance works on the national road network is financed out of the national recurrent budget and the administration of these funds is under the responsibility of FER.

However the planning and implementation of the maintenance works is subject to the road authorities (MININFRA, Kigali City and Districts), as already mentioned above.

In usual circumstances, FER would finance emergency works, routine maintenance and periodic maintenance. Rehabilitation works and reconstruction works would be financed by the development budget, managed by MININFRA's road department.

Figure 2 shows the distribution scheme between the development and the recurrent budget.

Maintenance categories	Budget allocation
Reconstruction works	Development Budget MININFRA
Rehabilitation works	
Periodic Maintenance	RMF Recurrent Budget
Routine maintenance	
Emergency Maintenance	




Figure 2

### 3. FER ORGANISATION

#### 3.1. Attributions of Road Maintenance Fund

On 5th of November 1998 with the law no. 14bis/98, the National Road Fund has been renamed Road Maintenance Fund (FER) and the resources were fixed. The latest changes have been documented in law no. 52bis/2006 from 12th of December 2006, determining the attributions, structure and functioning of the Road Maintenance Fund.

In accordance to the newest FER-Law, article 3, FER shall have the main attribution of receiving, effectively manage and distribute funds for the maintenance of public roads which as determined by a Presidential Order.

It has the following particular attributions:

- a. To collect and effectively manage funds received from sources provided for by article 19 of this law;
- b. To collaborate with other relevant organs in preparation of road maintenance programs which are FER funded;

- c. To examine project studies and the bidding documents for road maintenance before launching tenders;
- d. To monitor the activities in technical terms and finance disbursed in order to ensure that activities are carried out as planned in the signed contract.

The Fund carries out payment for maintenance activities, monitoring, and technical as well as financial audits on the basis of invitations to tender, in conformity with the law regarding the awarding of public offers as well as the cost of the evaluations and programming of road maintenance activities.

### **3. 2. FER financial resources (recurrent budget)**

Road Maintenance Fund's law defines by article 19 a number (11) of types of resources:

- ◆ State budget;
- ◆ Government / donor subsidies;
- ◆ Funds from activities performed by FER;
- ◆ Interest from investments;
- ◆ Road user charge levied on gas, oil & petrol;
- ◆ Road toll levied on foreign registered vehicles;
- ◆ Annual road toll levied on locally registered vehicles;
- ◆ Fines levied on overloaded transport vehicles;
- ◆ Compensation for damages caused to the road sector;
- ◆ Fines paid by persons who contravene the road traffic law;
- ◆ Donations & bequests.

The current revenues of the Road Fund are derived from (i) a petrol and diesel levy (at present FRW 62.37 Rwf per litre (p 0.076) for both petrol and diesel), which is about 69.4 % of the revenues, (ii) a road toll (based on COMESA regulations) charged on foreign heavy vehicles (29.6 % of fund revenues), and (iii) a number of other sources (mainly fines paid for overloading vehicles and for contravening the traffic law). These other sources generate about 1 % of the total revenues.

Revenues from fuel levy and road toll levied on foreign registered vehicles are collected by Rwanda Revenue Authority (RRA) and transferred into the Road Maintenance Fund account held in the Central bank of Rwanda (BNR).

### **3.3. Road Maintenance Fund's objectives**

The objectives of FER are:

- ◆ To follow and implement the government of Rwanda vision 2020 policies with regard to developing and maintaining road infrastructures
- ◆ To seek ways to broaden and review the existing revenue base and tariffs levied
- ◆ To undertake periodical reviews on the progress of the roads being maintained throughout the country

- ♦ To put in place efficient mechanisms for revenue collection
- ♦ To undertake quarterly and annual reporting on FER performances,
- ♦ To put in place and develop tools (program and financial tools) that will enable the Fund to meet its vision, goals and plans

### 3.4. Organisational structure

FER is administered by a Board of Directors and is headed by a Director General being secretary of the Board of Directors. Seven members of the Board of Directors are appointed by an order of the Prime Minister.

According to the current organisation structure, 9 positions are put in place to carry out the attributions and tasks assigned to FER (see organisation scheme in Figure 3 below).

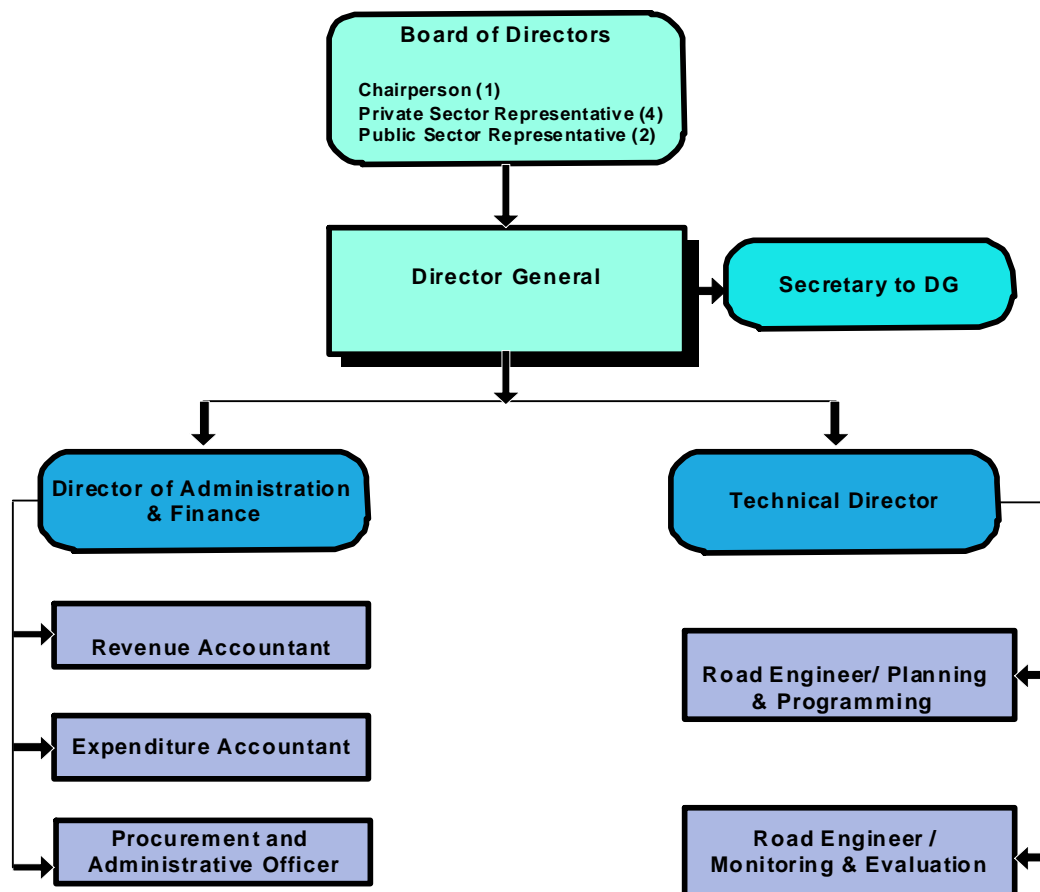


Figure 3



#### 4. PLANNING 2011-2012

The revenues and disbursement shown in the tables below were planned for the fiscal year starting July 2011 and ending June 2012.

##### 4.1. Planed Revenues in 2011-2012

	Description	Sources	Sums (M'RWF)
1	Cash balance brought forward (FY 2011-2012)	Taxes/FER	4,360,222,051
2	Interest from Investments	Taxes/FER	0
3	Road User Charge levied on gas, oil & petrol	Taxes/FER	10,361,977,949
4	Road Toll levied on foreign registered Vehicles	Taxes/FER	4,003,000,000
5	Annual Road Toll levied on locally registered vehicles	Taxes/FER	0
6.	Overloading and other penalties	Taxes/FER	0
7.	Others	Taxes/FER	0
	Total FER revenues		18,725,000,000
8.	State Budget (Subsidies)	Government	0
9.	Donors subsidies	Donors	0
	<b>Total revenues 2011-2012</b>		<b>18,725,000,000</b>

##### 4.2. Planed disbursements 2011-2012

	Description	MINNFRA	Districts	Kigali Roads	Total (M'RWF)	%
1	Construction	1 660 000 000	0	4 806 000 000	6 466 000 000	34.53
2	Routine maintenance	268 000 000	0	0	268 000 000	1.43
3	Periodic maintenance	6 780 000 000	0	0	6 780 000 000	36.21
4	Emergency maintenance	600 100 000	0	0	600 100 000	3.20
5	Recurrent maintenance	2 810 000 000	0	163 000 000	2 973 000 000	15.88
6	Study, planning & supervision	216 900 000	0	161 000 000	377 900 000	2.02
7	Bridge maintenance	600 000 000	0	0	600 000 000	3.20
8	Expropriations	300 000 000	0	0	300 000 000	1.60
9	FER Administration				360 000 000	1.92
	Total (M'FWR)	13 235 000 000	0	5 130 000 000	18 725 000 000	100

## 5. PERFORMANCE REPORT

### 5.1. Revenue collection as at 30.06.2012

	Description	Sources	Sums (M'RWF)
1	Interest from Investments	Taxes/FER	0
2	Road User Charge levied on gas, oil & petrol	Taxes/FER	13,517,042,610
3	Road Toll levied on foreign registered Vehicles	Taxes/FER	5,061,955,418
4	Road Toll levied on locally registered vehicles	Taxes/FER	0
5	Fine/ penalties and other revenues	Taxes/FER	33,012,765
	<b>Total FER's resources</b>		<b>18,612,010,793</b>
6	Transfers from other entities (City of Kigali contribution)	Others	1,000,000,000
7	State Budget (Subsidies)	Government	0
8	Donors subsidies	Donors	0
	<b>Total revenues by 30.06.2012</b>		<b>19,612,010,793</b>

### 5.2. Disbursement up to 30 June 2012 (General overview)

Maintenance Type	Number of contracts	Total Contract amount (In millions)	Amount Paid before period of report (In millions)	Paid in period of report (In millions)	Total amount paid (In millions)	Balance (ongoing projects) (In millions)
<b>Paved</b>						
01 Construction	11	22 516,490	5 242,150	5 525,217	10 767,367	11 749,123
02 Routine maintenance	26	266,002	9,304	49,215	58,519	207,483
03 Periodic maintenance	0	0	0	0	0	0
04 Emergency works	4	917,507	0	318,889	318,889	598,618
05 Recurrent Maintenance	8	10 733,824	908,989	5 088,724	5 997,713	4 736,111
06 Study & planning and supervision of works	17	1 886,575	701,960	956,813	1 658,773	227,802
07 Bridges	4	414,704	22,705	10,724	33,429	381,275
Sum:	<b>70</b>	<b>36 735,102</b>	<b>6 885,108</b>	<b>11 949,582</b>	<b>18 834,690</b>	<b>17 900,412</b>

<b>Maintenance Type</b>	<i>Number of contracts</i>	<i>Total Contract amount (In millions)</i>	<i>Amount Paid before period of report (In millions)</i>	<i>Paid in period of report (In millions)</i>	<i>Total amount paid (In millions)</i>	<i>Balance (ongoing projects) (In millions)</i>
<b>Unpaved</b>						
01 Construction	0	0	0	0	0	0
02 Routine maintenance	1	6,480	0	2,160	2,160	4,320
03 Periodic maintenance	10	23 484,394	8 835,838	6 514,643	15 350,481	8 133,913
04 Emergency works	6	1 822,648	675,923	1067,412	1 743,335	79,313
05 Recurrent Maintenance	0	0	0	0	0	0
06 Study & planning and supervision of works	20	1 262,771	719,470	292,230	1 011,700	251,071
07 Bridges	7	1 003,923	156,775	564,950	721,725	282,198
<b>Sum:</b>	<b>44</b>	<b>27 580,216</b>	<b>10 388,006</b>	<b>8 441,395</b>	<b>18 829,401</b>	<b>8 750,815</b>
08 Expropriation				225,539		
<b>Sum projects:</b>	<b>114</b>	<b>64 315,318</b>	<b>17 273,114</b>	<b>20 616,516</b>	<b>37 664,091</b>	<b>26 651,227</b>
FER Administration				416,610		
<b>Total Sum</b>				<b>21 033,126</b>		

### **5.3. Remarks on Technical and Organisational issues**

#### ***Technical Assistance***

The technical assistance of GTZ IS and SGI has contributed to the improvement of follow-up, monitoring and evaluation as well as the reporting of program execution through the development of Data Management System as a reporting tool. For the time being this FER DMS has been affected by the new installation of accounting software ãSMART FMISö which rendered the DMS inaccessible. It is highly needed to call upon the technical assistance to come and fix this problem.

#### **Training of personnel**

Last year in October 2011, the road Maintenance Fund (FER) has made a significant progress in its capacity building programme of the key staff involved in the road maintenance activities. It is in this context that Mr. Emile Patrick BAGANIZI and Mr. Leonard TWAGIRUMUKIZA both road engineers in charge of Monitoring and Evaluation in FER were sent to pursue the mastersø programme in transportation Engineering and Economics taught by KIST in conjunction with Leeds University under the sponsorship of The World Bank.

The lectures have been completed, only the writing of the dissertation is remaining.

#### ***Reliability of planning documents***

In normal circumstances the road maintenance program and budget would be prepared after the survey of road degradation by the road agencies (MININFRA and MVK) with out exceeding the ceiling. After the preparation, the program and budget are submitted to Road Maintenance Fund (FER) which in return sends it either to the board of directors for approval once it is acceptable or to the road agencies for review.

Once the program and budget is approved by the board, it has to be sent to MININFRA so that the Minister of Infrastructure presents it to cabinet for approval.

For the time being, the program and budget that we are using has never been passing through these stages.

## 6. FINANCIAL STATEMENTS

### Income Statements, from July 2011 to June 2012

#### 6.1. Statement of Revenue and Expenditure as at 30<sup>th</sup> June 2012

		Current Period	Previous Period
Tax Revenue	1	0	15,299,139,750
Social Contribution	2	0	0
Grants	3	0	0
Other Revenues	4	33,012,765	104,946,951
<b>Total Operating Revenues</b>		<b>33,012,765</b>	<b>15,404,086,701</b>
Transfer from Treasury	5	0	0
Transfer from reporting agencies	6	19,578,998,028	2,423,346,181
Transfers to reporting agencies	7	0	0
<b>Net Transfers</b>		<b>19,578,998,028</b>	<b>2,423,346,181</b>
<b>TOTAL REVENUES</b>		<b>19,612,010,793</b>	<b>17,827,432,882</b>
Compensation of employees	8	134,828,480	97,617,016
Use of Goods and Services	9	20,881,535,499	19,728,410,270
Interest	10	0	0
Subsidies	11	0	0
Grants	12	0	0
Social Benefits	13	10,659,999	0
Other expenditure	14	6,102,462	23,145
Capital expenditure		0	6,125,339
<b>Total Operating Expenses</b>		<b>21,033,126,440</b>	<b>19,832,175,770</b>
<b>1.Net Operating Expenses</b>		<b>(1,421,115,647)</b>	<b>(2,004,742,888)</b>
Acquisition of Assets	15	0	0
Disposal of Assets	16	0	0
<b>2. Net Investment in Assets</b>		<b>0</b>	<b>0</b>
Proceeds from Loan Borrowings	17.a	0.00	0
Repayment of Borrowing	17.b	0	0
<b>SURPLUS/DEFICIT</b>		<b>(1,421,115,647)</b>	<b>(2,004,742,888)</b>

## 6. 2. Balance Sheet

### Financial Assets and Liabilities as at 30<sup>th</sup> June 2012

		Current Year	Previous Year
		As at 30 June 2012	As at 30 June 2011
		RWF	RWF
<b>Financial Assets</b>			
Cash balances	18	61,000	8,200
Bank balances	19	5,680,409,000	4,189,774,182
Deposits	20	0	0
Receivables	21	5,147,726,978	7,479,876,599
<b>Total assets</b>		<b>10,828,196,978</b>	<b>11,669,658,981</b>
<b>Less: Liabilities</b>			
Payables	22	1,391,931,578	995,105,643
<b>Net financial Assets</b>		<b>9,436,265,400</b>	<b>10,674,553,338</b>
Accumulated reserves	23.a	10,844,993,007	10,844,993,007
Prior Year Adjustments	23.b	12,388,040	170,439,699
<b>Total closing balances</b>		<b>9,436,265,400</b>	<b>10,674,553,338</b>

### **6. 3. Note to the Financial Statements**

#### **I. ACCOUNTING POLICIES**

##### **a. Basis of preparation**

The financial Statements have been prepared in accordance with the following policies, which have been applied consistently in all material aspects, unless otherwise indicated. However, where appropriate and meaningful, additional information has been disclosed to enhance the usefulness of the financial Statements and to comply with the requirements of Article 70 of the Organic Law on State Finances and Property: law No 37/2006 of 12 September 2006 and ministerial Order No 002/07 of 9 February 2007 relating to Financial Regulations.

The financial statements have been prepared on a modified cash basis of accounting, except where stated otherwise. In the context of ministerial Order no 002/07 of 9 February 2007 relating to financial regulations, the modified cash basis of accounting means financial transactions which are recognized as follows:

1. Generally, transactions are recognized only at the time the associated cash flows take place;
2. The expenditure on acquisition of fixed assets is not capitalized.
3. Prepaid expenditure/advances is written-off during the period of disbursement.

##### **The recognized “modification” is as follows:**

1. Invoices for goods and services which are outstanding on the date of the closure of the fiscal year are recognized as liabilities for that specific year;
2. Loans and advances are recognized as liabilities/assets at that time of disbursement and related interest is recognized only when disbursed. Interest payable on public debt is accrued; and
3. Book balances denominated in foreign currencies are converted into the Rwandan Francs at the rates of exchange ruling on that date issued by the National Bank of Rwanda. The associated exchange losses are recorded as recurrent expenditure while the exchange gains are recorded as recurrent revenue.

##### **b. Reporting entity**

The financial statements are for Road Maintenance Fund. The entity was incorporated in 1998. The principal activity of Road Maintenance Fund is to collect and effectively manage funds for the maintenance of public roads which are determined by Presidential Order. The entity is renting in the building located in Kigali at Kimihurura and falls under the Ministry of Infrastructure.

##### **c. Presentation Currency**

The financial statements are reported in Rwandan Francs, being the currency of legal tender in Rwanda.

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**d. Revenue**

- **Cash transfers from Treasury**

These are budgetary allocations from central government and are disbursed directly to the bank account of the institution periodically. The budgetary allocation is mainly used to fund recurrent expenditure of the institutions. The receipts are recognized when the cash is received.

- **Direct Payments**

These are payments directly made to suppliers by Government on behalf of the institutions.

**Inter-entity transfers from a Ministry/agency**

These are funds received from a budget agency and they are recognized when they are received.

- **Grants from Donors**

These are funds received from donors which are recognized as revenue when the institution receives the cash

- **Other Income**

Other income includes revenue on Axle Tax, Levy on petrol and diesel for road use, Road toll paid by foreign vehicles, penalties on contracts and other income.

**e. Expenditure**

Expenditure is classified according to major categories in line with Article 19 of Ministerial Order No 002/07 of 09/02/2007 relating to financial regulations. The main categories of expenditure includes salaries, goods and services, exceptional expenditure, interest payment, repayment of principal on debt, subsidies and current transfers and capital expenditure. Expenditure is recognized when payment is made.

**f. Cash**

Cash comprises of cash on hand and cash at bank.

**g. Receivables**

Receivables mainly relate to loans and advances which are recognized at the time of disbursement. Receivables also include amounts due to the budget agency as at the end of the reporting period.

**h. Liabilities**

These mainly relate to invoices for goods and services which were outstanding on the date of the closure of the fiscal year. These are recognized as liabilities for that specific reporting period. Liabilities also relate to loans and advances to the institution which are recognized at the time of disbursement.



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## **7. SPECIAL REMARKS**

### **7.1. RMF Decentralisation**

The Government of Rwanda adopted the National Decentralization Policy in May 2000. It was designed to ensure political, economic, social, administrative and technical empowerment of local population to fight poverty by participating in planning and management of their development process.

Following the resolutions of the meeting on infrastructure held on 10<sup>th</sup> April 2012 at MINALOC, Road Maintenance Fund were requested to develop guidelines on Road Maintenance earmarked funds.

It is in this regards that RMF sent in June 2012 the Memorandum of Understanding to different districts for signature before transferring to each district the funds that used for remuneration of community participation associations carrying out routine maintenance on national roads and district roads class one passing through the concern District.

### **7.2. Permanent Resident need**

During the Budget year 2010-2011 Road Maintenance Fund has shifted from the Post office Kacyiru to RAMA building at Peage. Due to the fact that RAMA and Social Security Fund have been merged together to make RSSB (Rwanda Social Security Board), RMF has again shifted and for the time being its offices are located at Kimihurura in the Building next to Aigle blanc (Star Times HQ). Considering these difficulties RMF has raised an issue of its need and wish to have its own permanent offices in order to work in a pleasant and comfortable environment. The wish as presented to the board of Directors and the board suggested buying a finished building. The process of acquiring a building for our own offices has started.

### **7.3. New Law Creating RMF**

To be in conformity with other government Institutions, there was a need to adjust the law creating RMF. The new Law creating RMF has been developed during the year 2011-2012 and presented to cabinet. The cabinet has so far approved it, the following step is the approval of the parliament before being published in the Official Gazette.

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## **8. CONCLUSION**

The Road Maintenance Fund (FER) is one of the institutions that significantly contribute to the socio-economic development of the country.

Since its establishment in 1998, FER has achieved significant progress in ensuring maintenance of roads in the country despite its limited resources. Although a lot of efforts have been made to increase its resource base, such as reviewing the fuel levy from 24.43 Rwf per litre to 62.37 Rwf per litre, the Fund still has limited financial capability as compared to road maintenance need.

In order to increase the FER's financial capabilities so as to enable this institution to fulfill its mandate regards to maintenance of the road network, on which the overall development of the country depends to large extent, executive measures should be taken.

The most reasonable proposal to increase resources of FER's budget is to raise the relevant tax base, since the existing taxes were established over 17 years ago and are no longer adapted to the current requirements.

In addition to this, the request should be made to the Government of Rwanda, to avail its contribution to the Fund

To ensure the smooth running of the fund, a lot of efforts have been being made. It is in this regard that the Road Maintenance Fund developed a strategic plan that will enable to achieve its goals and objectives in the next five years.

## **APPENDICES**

## A.1 Notes to the Financial Statements

### REVENUES

#### Note 6 – Transfer from reporting agencies

During the 12th month period to 30<sup>th</sup> June 2012, we received tax revenue as listed in the table below:

Account N <sup>o</sup>	Account Name	FY2011/2012 30 <sup>th</sup> June 2012	FY 2010/2011 12 Months to 30th June 2011
135101/1039056(a)	Revenue on Fuel and Gasoil tax	13,517,042,610	10, 660, 461,033
135101/1039057	Revenue on Road Toll tax	5, 061,955,418	4, 638, 678,717
135101/1039056(b)	Inter-entity Transfers(from MININFRA-EWSA)	0	1,611,346,181
135101/1002328	Transfer from MVK	1,000,000,000	812,000,000
	<b>Total</b>	<b>19, 578,998,028</b>	<b>17, 722, 485,931</b>

#### Note 4 – Other Revenues

Account N <sup>o</sup>	Account Name	FY2011/2012 30 <sup>th</sup> June 2012	FY 2010/2011 12 Months to 30th June 2011
143201	Legal Fines (on contract)	0	104, 729,752
142707	Sale of tender documents	119,800	130,000
142399	Other admin.fees	0	0
145103	Indemnisation of loss caused to gvt	32,134,553	0
145111	Currency conversion gains	758,412	87,199
	<b>Total</b>	<b>33,012,765</b>	<b>104,946,951</b>

### EXPENSES

#### Note 8 – Compensation of Employees

Account N <sup>o</sup>	Account Name	FY2011/2012 30 <sup>th</sup> June 2012	FY 2010/2011 12 months to 30th June 2011
211301	Wages and salaries (Gross)	118,269,011	73,941,906
211303	Transport allowances	2,493,723	4,293,866
211307	Performance bonus	1,928,021	0
211309	Regularization in cash	447,514	0
211313	Other allowances/Benefits	1,767,448	8,393,348
213101	Government contribution to CSR	4,379,802	2,962,165
213102	Government contribution to RAMA	5,542,961	5,003,273
273104	Terminal Benefits	0	3,022,458
	<b>TOTAL</b>	<b>134,828,480</b>	<b>97,617,016</b>

**Note 9 – Use of Goods and Services**

Account N <sup>o</sup>	Account Name	FY 2011/2012	FY 2010/2011
		30 <sup>th</sup> June 2012	12 months to 30th June 2011
221101	Stationeries	2,557,220	2,155,582
221102	Beverages, Tea, Coffee etc	1,139,600	433,500
221105	Journals & News papers	1,413,180	1,264,801
221301	Rental costs/Office Rentals	34,157,193	47,328,405
221401	Postage & Courier	218,833	338,282
221201	Water and Energy-Electricity bills	500,000	170,800
221402	Fax and Telephone	1,805,000	883,500
221403	Internet Cost	1,325,900	12,804,695
221601	Bank charges, commissions & customs charges	214,013	294,251
221605	Loss on currency exchange and translation	8,640,262	23,145
221699	Other commissions/Revenue Collection Fees (RRA)	167,530,919	202,664,616
221701	Domestic entertainment costs	247,041	160,200
221703	Adverts and announcements	1,441,324	
222110	Employee recruitment fees	200,000	
222112	Cleaning services	1,310,070	1,388,000
223104	Domestic Per diems	2,356,290	629,250
223199	Other transportation cost	20,628,044	4,034,820
224107	Roads, Highways & Bridges (Roads maintenance)	20,633,407,549	19,415,569,778
224111	Maintenance & Repairs/Office Equipment	2,344,361	1,329,601
23102	Transport & travel/International Airfares	0	2,052,288
223102	Transport & Travel/International Per diems	0	0
221107	Publications & Printing/Passports, National IDs & Driving Permit/Postmark	0	36,706
222103	Professional Services/Accountancy & Audit	0	612,000
226101	Training Costs/Trainers' Fees and Expenses	0	837,513
229101	Sports and Leisure	0	1,014,000
221702	Intendance expenses	0	563,000
221709	Public holidays ceremonies	98,700	
227307	Arrears (Expropriation & others)	0	2,252,041
	<b>TOTAL</b>	<b>20,881,535,499</b>	<b>19,728,410,270</b>

**Note 13- Social Benefits**

Account N°	Account Name	FY2011/2012 30 <sup>th</sup> June 2012	FY 2010/2011 12 months to 30th June 2011
273112	Terminal benefits-other employees	10,659,999	0
		<b>10,659,999</b>	<b>0</b>

**Note 14 – Other Contingencies and Emergencies**

Account N°	Account Name	FY2011/2012 30 <sup>th</sup> June 2012	FY 2010/2011 12 months to 30th June 2011
285103	Other Contingencies and Emergencies	6,102,462	29,592,641
		<b>6,102,462</b>	<b>35,717,980</b>

**Note 15 Other Expenditure**

Account N°	Account Name	FY2011/2012 30 <sup>th</sup> June 2012	FY 2010/2011 12 months to 30th June 2011
231499	Acquisition of information system equipments		4,908,288
231306	Acquisition of furniture	0	1,217,051
	<b>TOTAL</b>	<b>0</b>	<b>6,125,339</b>

**Note 18 – Cash Balances**

The petty cash balance amounts as at 30<sup>th</sup> June 2012 shown in the table below has been reviewed by the Chief Budget Manager and a petty cash count certificate is included as an appendix to this report.

Account No	Account Name	FY2011/2012 30 <sup>th</sup> June 2012	FY 2010/2011 12 months to 30th June 2011
311101	PETTY CASH (RWF)	61,000	8,200
	<b>TOTAL</b>	<b>61,000</b>	<b>8,200</b>

**Note 19 – Bank Balances**

The bank amounts shown in the table below have been reconciled to the bank statements as at 30<sup>th</sup> June 2012 and 30<sup>th</sup> June 2011.

Account N°	Account Name	FY2011/2012 30 <sup>th</sup> June 2012	FY 2010/2011 12 months to 30th June 2011
311301	Fonds d'Entretien Routier BNR FRW- 1250015	4,575,734,539	1,798,948,586
311302	FER Recettes Provenant de RRA BNR FRW- 1250016	0	0
311303	FER IDA SPECIAL ACCOUNT BNR FRW- 1250017	1,104,674,461	2,390,827,596
311401	ROAD MAINTENANCE FUND/FER	0	0
	<b>TOTAL</b>	<b>5,680,409,000</b>	<b>4,189,776,182</b>

**Note 21 – Receivables**

<b>Account N°</b>	<b>Account Name</b>	<b>FY2011/2012 30<sup>th</sup> June 2012</b>	<b>FY 2010/2011 12 months to 30th June 2011</b>
312101	Other debtors before 31/12/2006&Accounts receivables- Customers	2,008,597,534	4,340,747,155
312401	Receivables from budget agencies	3,139,129,444(1)	3,139,129,444 (1)
	<b>TOTAL</b>	<b>5,147,726,978</b>	<b>7,479,876,599</b>

(1) These are mainly Government borrowing from the National Road Fund (FRN). When RMF took over National Road Fund, it also inherited both the assets and liabilities in 1998. Road Maintenance Fund has written to Minecofin many times requesting the authorization to provide for these bad debts and up to now no response has been given. However 344,933,000 Frw for the development bond has been paid by Minecofin on 20/05/2011. Efforts are in the pipeline to clear this debt by recovering the recoverable and writing off the unrecoverable.

**Note 22: Payables**

<b>Account No</b>	<b>Account Name</b>	<b>FY2011/2012 30<sup>th</sup> June 2012</b>	<b>FY 2010/2011 12 months to 30th June 2011</b>
412108	Retained Guarantee	1,391,931,578	995,105,643
	<b>TOTAL</b>	<b>1,391,931,578</b>	<b>995,105,643</b>

**Note 22: Prior adjustments**

These are the closing balances as at 30<sup>th</sup> June 2011 becoming the opening balances as at 01 July 2011. By moving from fiscal year 2010/2011 to 2011/2012, these balances (cash, receivables and payables were interred into the system manually.)

<b>Account No</b>	<b>Account Name</b>	<b>FY 2010/2011 Opening balance as at 01 July 2011</b>
511001	Bank &Cash adjustment(Opening)	4,360,222,051
511002	Receivables adjustments (Opening)	7,479,876,599
511003	Payables adjustment (opening)	(995,105,643)
512101	Bank and cash adjustment	12,388,040
	<b>TOTAL</b>	<b>10,857,381,047</b>

## A.2 Projects Status details

### MININFRA / RTDA PROJECTS FUNDED BY RMF DURING JULY2011-JUNE 2012.

SNo	CONTRACT NUMBER	PROJECT	CONTRACTOR	CONTRACT AMOUNT	PAYMENTS DONE BEFORE JULY 2011	PAYMENT BETWEEN JULY 2011 - JUNE 2012	CUMULATIVE PAYMENT	BALANCE	PHYSICAL IMPLEMENTATION
1	34/FER/2008	Detailed study and supervision of periodic maintenance works of Cyakabiri - Nyabikenke - Ndusu (Lot I & Lot II)	TECOS	175,193,500	158,020,500	14,845,500	172,866,000	2,327,500	Lot I has been completed and provisionnally handed over, but Lot II is not yet handed over
2	36/FER/2008	Detailed study and supervision of periodic maintenance works of Kazabe - Rutsiro - Gashubi earth road	TECOS	147,591,160	76,074,000	57,142,000	133,216,000	14,375,160	The works have delayed
3	53/FER/2008	Recurrent maintenance of KIGALI - GATUNA road (78 KM)	HORIZON CONSTRUCTIO N	402,891,500	294,721,000	88,128,300	382,849,300	20,042,200	Completed and handed over
4	69/FER/2008	Etude et surveillance de l'Entretien periodique de la route Ngororero-Vunga-Nyakinama et la bretelle Gitega-Gatumba	ATLANTIS CONSULT	187,592,270	37,907,110	50,940,600	88,847,710	98,744,560	Ongoing
5	RMF/2009-2010/05 BIS	Periodic maintenance of BRALIRWA - Nyamwenda - Nkora earth road	SAM CONSTRUCT	1,704,280,500	1,606,001,572	98,262,261	1,704,263,833	16,667	Completed and final handover



6	RMF/2009 - 2010/14 and RMF/2010-2011/38	Supervision of periodic maintenance of Butare - Kibeho - Muse earth road	CETROING	88,181,400	78,871,200	2,029,600	80,900,800	7,280,600	Completed
7	RMF/2009 - 2010/23	Periodic maintenance of Pindura - Bweyeye earth road	EMP	1,993,025,950	388,374,246	0	388,374,246	1,604,651,704	Delay penalties period has ended
8	RMF/2009 - 2010/29 & RMF/2011-2012/10	Supervision of periodic maintenance works of Pindura - Bweyeye road	PRISMA CONSULT	115,460,560	60,387,595	39,331,760	99,719,355	15,741,205	Completed
9	RMF/2009 - 2010/32	Emergency works for rehabilitation of Karuruma - Jali earth road	HORIZON CONSTRUCTION	490,606,535	455,267,835	0	455,267,835	35,338,700	Completed and provisionally handed over
10	RMF/2009 - 2010/33	Periodic maintenance of Mudasomwa - Gisovu earth road (53 km)	NPD COTRACO	3,662,012,295	2,784,268,973	676,257,885	3,460,526,858	201,485,437	Completed and provisionally handed over
11	RMF/2009 - 2010/35	Supervision of periodic maintenance works of Mudasomwa - Gisovu road	GE & SS	100,180,025	82,662,833	12,555,790	95,218,623	4,961,402	Completed
12	RMF/2009 - 2010/53	Periodic maintenance of Pont Masizi - Ndsu earth road (Lot II Cyakabiri - Nyabikenke - Ndsu)	SOBETRA UGANDA LTD	3,020,371,003	721,881,228	1,877,845,654	2,599,726,882	420,644,121	Ongoing. The works progress is estimated at more than 98% but the handover has not yet taken place.
13	RMF/2009 - 2010/55	Periodic maintenance of Byimana - Buhanda - Kaduha earth road (49km)	SAM CONSTRUCT	2,603,957,932	1,346,066,027	1,225,759,813	2,571,825,840	32,132,092	Completed and provisionally handed over

14	RMF/2009 - 2010/56	Periodic maintenance of Cyakabiri - Pont Masizi earth road (Lot I Cyakabiri - Nyabikenke - Ndusu)	EMP	3,118,997,587	1,324,181,304	1,609,282,081	2,933,463,385	185,534,202	Completed and provisionally handed over
15	RMF/2009 - 2010/65	Supervision of maintenance works on roads connected to Gitarama - Ngororero - Mukamira	TECOS	48,462,600	46,822,400	1,640,200	48,462,600	0	Completed
16	RMF/2010 - 2011/01	Supervision of periodic maintenance of Byimana - Buhanda - Kaduha road	HYCOGEC CONSULTANT	75,284,000	54,280,000	15,351,800	69,631,800	5,652,200	Completed
17	RMF/2010 - 2011/04	Routine maintenance (cantonage) of Cyanika - Ruhengeri - Nyakinama road	PRECIBU	13,716,000	9,303,999	4,073,500	13,377,499	338,501	Completed
18	RMF/2010 - 2011/06	Construction of cobbled stone paved roads in Taba, Huye District, Lot II & III	ERGECO	1,463,023,796	867,381,767	407,902,437	1,275,284,204	187,739,592	Completed and provisionally handed over
19	RMF/2010 - 2011/08	Periodic maintenance of Kazabe - Rutsiro - Gashubi earth road	EUR	3,392,802,054	290,364,340	1,002,951,718	1,293,316,058	2,099,485,996	Ongoing. The contractor is working under delay penalties until August 7 <sup>th</sup> , 2012.
20	RMF/2010 - 2011/09	Detailed study and supervision of retaining wall construction and watercourse development at Gisiza	BE KIADY	14,997,800	0	14,997,800	14,997,800	0	Completed

21	RMF/2010 - 2011/13	Maintenance for three years of Gitarama - Kibuye asphalt road (74 km) (First year)	ECOAT	1,720,014,551	0	1,662,445,672	1,662,445,672	57,568,879	Completed
22	RMF/2010 - 2011/15	Maintenance for three years of Kayonza - Kagitumba asphalt road (First year)	NPD COTRACO	2,773,049,206	0	1,163,220,536	1,163,220,536	1,609,828,670	Completed
23	RMF/2010 - 2011/16	Maintenance for three years of Kayonza - Rusumo asphalt road (First year)	NPD COTRACO	1,999,230,906	136,360,505	1,432,200,206	1,568,560,711	430,670,195	Completed
24	RMF/2010 - 2011/18	Protection works of upstream and the bridge on PK 6+400 of Musanze - Rubavu road	ETF	33,429,000	22,704,894	10,724,106	33,429,000	0	Completed and final handed over
25	RMF/2010 - 2011/19 / RMF/2011-2012/09	Supervision of stone paved roads construction in Taba, Huye District	SAFE	52,756,250	28,561,250	22,362,500	50,923,750	1,832,500	Completed
26	RMF/2010 - 2011/21	Supervision of maintenance works on roads connected to Gitarama - Ngororero - Mukamira (Ngororero - Kavumu and Rubaya - Kabaya), second contract	TECOS	21,971,600	18,054,000	3,917,600	21,971,600	0	Completed
27	RMF/2010 - 2011/27	Supervision of Karuruma Jali maintenance works	ATLANTIS CONSULT	37,482,700	35,417,700	0	35,417,700	2,065,000	Completed

28	RMF/2010 - 2011/28	Consulting services for the preparation of environmental impact assessment on Brasserie - Nyamwenda - Nkora road	SOGIS	12,083,200	9,666,560	2,416,640	12,083,200	0	Completed
29	RMF/2010 - 2011/31	Emergency works for Gashora 4 bridge rehabilitation	HORIZON CONSTRUCTION	166,079,100	75,525,900	89,880,600	165,406,500	672,600	Completed and provisionally handed over
30	RMF/2010 - 2011/32	Detailed study for rehabilitation of tea factories access roads (Mugashinge - Murambya) road)	ASOFATE	14,962,400	7,481,200	7,481,200	14,962,400	0	Completed
31	RMF/2010 - 2011/33	Detailed study for rehabilitation of tea factories access roads (Rugabano - Gasenya road)	CCC	16,402,000	8,201,000	8,201,000	16,402,000	0	Completed
32	RMF/2010 - 2011/34	Detailed study for rehabilitation of tea factories access roads (Gisovu - Kivugiza road)	MULTI CONSTRUCTION	28,000,000	14,000,000	14,000,000	28,000,000	0	Completed
33	RMF/2010 - 2011/35	Agreement for power cables and water pipes displacement on Huye stone pavement construction site	EWSA	119,206,675	0	0	0	119,206,675	Completed but no invoice received yet.
34	RMF/2010 - 2011/36	Agreement for telephone cables displacement on Huye stone pavement construction site	RWANDATEL	149,513,055	0	0	0	149,513,055	Completed but no invoice received yet.

35	RMF/2010 - 2011/37	Agreement for technical assistance for the execution of Huye stone pavement works	ASSETIP	170,347,167	26,579,340	143,764,995	170,344,335	2,832	Completed
36	RMF/2010 - 2011/40	Retaining wall construction and waterstream protection at Gisiza (PK 27+600) on Rubengera - Rugerero road	EUR	202,722,702	47,960,463	152,921,510	200,881,973	1,840,729	Completed
37	RMF/2010- 2011/42	Emergency works for Karongi tea factory access road rehabilitation	SAM CONSTRUCT	391,601,880	119,876,200	271,725,680	391,601,880	0	Completed and final handover done
38	RMF/2010- 2011/43	Supervision of multiyear periodic maintenance of Gitarama - Kibuye, Kayonza - Rusumo and Kayonza - Kagitumba asphalt roads	WEST INGENIERIE	517,754,826	0	423,596,600	423,596,600	94,158,226	The first year was completed and the contract was not renewed.
39	RMF/2010- 2011/44	Protection and maintenance of Brasserie - Nyamwenda - Nkora earth road	SAM CONSTRUCT	398,984,000	374,700,250	24,283,750	398,984,000	0	Completed and final handed over
40	RMF/2010- 2011/46	Rehabilitation of deteriorated sections on Kibuye - Cyangugu road	ENGINEER REGIMENT	126,030,200	100,778,650	25,251,550	126,030,200	0	Completed and provisionally handed over
41	RMF/2010- 2011/47	Detailed study for rehabilitation of Nyabihu new hydropower plant access road: road Jomba - Shyira (18 km)	CCC	18,054,000	9,027,000	9,027,000	18,054,000	0	Completed

42	RMF/2010-2011/49	Construction of cobbled stone paved roads in Taba, Huye District; Lot I	HORIZON CONSTRUCTIO N	1,504,411,111	0	1,090,766,090	1,090,766,090	413,645,021	Completed and provisionally handed over
43	RMF/2010-2011/51	Supervision of protection works on Brasserie - Nyamwenda - Nkora road	SOGIS	26,585,400	22,597,000	3,599,000	26,196,000	389,400	Completed
44	RMF/2010-2011/53	Construction of KAVILI Bridge (Nyanza District)	ECOBÉ	107,459,060	0	107,208,314	107,208,314	250,746	Completed and provisionally handed over
45	RMF/2010-2011/55	Emergency works for Cyaruhogo dyke construction, on Rwamagana - Zaza earth road	EMUJABO	354,929,000	0	311,363,640	311,363,640	43,565,360	Completed and provisionally handed over
46	RMF/2010-2011/58	Construction of a bridge on PK 18+600 on Maya - Rushaki road	ENGINEER REGIMENT	37,236,000	33,288,480	3,678,600	36,967,080	268,920	Completed
47	RMF/2010-2011/62	Routine maintenance (cantonnage) of Kigali - Gatuna road for two months	ETF	5,936,000	0	5,936,000	5,936,000	0	Completed
48	RMF/2010-2011/63	Routine maintenance (cantonnage) of Kigali - Kayonza road for two months	SWIFT CONSTRUCTIO N	6,477,334	0	6,477,334	6,477,334	0	Completed

49	RMF/2010-2011/64	Routine maintenance (cantonage) of Cyangugu - Bugarama - Ruhwa road for two months	O & M	3,830,956	0	3,619,822	3,619,822	211,134	Completed
50	RMF/2010-2011/65	Emergency works for maintenance of Gakoma - Rukarara hydropower plant access road	FAIR CONSTRUCTION	429,480,258	0	429,071,588	429,071,588	408,670	Completed and provisionally handed over
51	RMF/2010-2011/66	Rehabilitation and periodic maintenance of Nyakinama - Satinsyi earth road	ERGECO	1,740,583,720	0	0	0	1,740,583,720	Ongoing, at a starting stage
52	RMF/2011-2012/02	Execution of urgent maintenance works of Gitrama-Huye-Akanyaru and Huye -Kitabi	HORIZON CONSTRUCTION	548,945,605	0	173,761,432	173,761,432	375,184,173	Ongoing. The contractor is working under delay penalties.
53	RMF/2011-2012/03	Emergency works of bridge rehabilitation on Koko River on Rubengera Pfunda road	ENGINEER REGIMENT	25,006,000	0	0	0	25,006,000	Ongoing.
54	RMF/2011-2012/04	Emergency works of drainage for the roads sections: Kicukiro-Nyamata, Kigali-Gatuna , Kigali Kayonza	NPD - COTRACO	130,723,498	0	113,943,644	113,943,644	16,779,854	Completed

55	RMF/2011-2012/07	Consultant service for control and supervision of the emergency works of maintenance of Gakoma Rukarara access road to Rukarara hydropower plant (8.6 km)	GE & SS	23,458,400	0	23,458,400	23,458,400	0	Completed
56	RMF/2011-2012/17	Emergency works for the construction of Giciye bridge on hydropower plant site in Nyabihu District	ENGINEER REGIMENT	236,736,250	0	211,261,250	211,261,250	25,475,000	Ongoing. Progress estimated at 85%.
57	RMF/2011-2012/19	Routine maintenance of Kigali - Gatuna asphalt road (78 km)	LAMBDA COMPANY LTD	37,149,000	0	7,468,800	7,468,800	29,680,200	The contract was terminated as STRABAG is rehabilitating the road
58	RMF/2011-2012/20	Routine maintenance of Cyangugu - Bugarama - Ruhwa asphalt road (53km)	ECNV	22,017,310	0	0	0	22,017,310	The contract was cancelled as the contractor provided a forged performance guarantee
59	RMF/2011-2012/21	Routine maintenance of Ruhengeri - Gisenyi - Bralirwa asphalt road (70 km)	ECNV	36,638,430	0	0	0	36,638,430	The contract was cancelled as the contractor provided a forged performance guarantee



60	RMF/2011-2012/22	Routine maintenance of Kigali - Gitarama asphalt road (47 km)	GECOSE LTD	21,441,560	0	6,057,588	6,057,588	15,383,972	Ongoing. Progress estimated at 60%.
61	RMF/2011-2012/23	Routine maintenance of Kigali - Kayonza asphalt road (65 km)	ERICA GROUP COMPANY	26,582,600	0	6,842,458	6,842,458	19,740,142	Ongoing. Progress estimated at 60%.
62	RMF/2011-2012/24	Routine maintenance of Ruhengeri - Nyakinama - Cyanika asphalt road (34 km)	ECOB	14,668,000	0	5,867,200	5,867,200	8,800,800	Ongoing. Progress estimated at 60%.
63	RMF/2011-2012/25	Routine maintenance of Kicukiro - Nemba asphalt road (61 km)	EXECOS	26,008,000	0	0	0	26,008,000	The contract was terminated as the Contractor was not performing well
64	RMF/2011-2012/26	Routine maintenance of Gitarama - Ngororero asphalt road (46.6 km)	EXECOS	21,425,000	0	1,994,420	1,994,420	19,430,580	Ongoing. Progress estimated at 60%.
65	RMF/2011-2012/27	Maintenance for three years of Gitarama - Kibuye asphalt road (74 km) (Second year)	ECOAT	1,710,325,571	0	646,159,858	646,159,858	1,064,165,713	Ongoing. Progress estimated at 75%.
66	RMF/2011-2012/31	Urgent works or removal of landslide at Base Burera and Burera -Butaro road	ENGINEER REGIMENT	30,000,000	0	30,000,000	30,000,000	0	Completed

67	RMF/2011-2012/32	Urgent works for the diversion of Nyabarongo riverbanks at pk 33+500 Muhanga-Ngororero road	ENGINEER REGIMENT	166,770,714	0	31,133,550	31,133,550	135,637,164	Ongoing.
68	RMF/2011-2012/34	Routine maintenance of Pindura - Bweyeye road by community participation association (32 km)	TWIHANGIRIM IRIMO BWEYEYE	6,480,000	0	2,160,000	2,160,000	4,320,000	Ongoing.
69	RMF/2011-2012/35	Routine maintenance of Rusizi - Bugarama road by community participation association (13.7 km)	ITSINDA ABIYEMEJE	2,774,250	0	0	0	2,774,250	Ongoing
70	RMF/2011-2012/36	Routine maintenance of Rusizi - Bugarama road by community participation association (13 km)	ITSINDA TUNOZUMURI MO	2,632,500	0	438,750	438,750	2,193,750	Ongoing
71	RMF/2011-2012/37	Routine maintenance of Rusizi - Bugarama road by community participation association (13 km)	ITSINDA TWITE ISUKU KU	2,632,500	0	438,750	438,750	2,193,750	Ongoing
72	RMF/2011-2012/40	Rwebeya Bridge protection works in Musanze District	ETF	118,077,290	0	0	0	118,077,290	Ongoing
73	RMF/2011-2012/41	Construction of Butambu Bridge in Huye District	ENC	156,565,000	0	0	0	156,565,000	Ongoing

74	RMF/2011-2012/41 Bis	Construction of Cyagara Bridge in Rusizi District	ETF	228,684,000	0	0	0	228,684,000	Ongoing
75	RMF/2011-2012/43	Maintenance of Nyabarongo , Kayumbi , Bakokwe, Gahira and Mareba Bridges	ECOSUTRAP	106,633,060	0	0	0	106,633,060	Ongoing
76	RMF/2011-2012/44	Routine maintenance of Muhanga - Akanyaru road by community participation association (10 km)	BATUREBEREH O BYIMANA	2,025,000	0	0	0	2,025,000	Ongoing
77	RMF/2011-2012/45	Routine maintenance of Muhanga - Akanyaru road by community participation association (10 km)	ABISHYZEHA MWE KU MURIMO NYARUGURU	2,025,000	0	0	0	2,025,000	Ongoing
78	RMF/2011-2012/46	Routine maintenance of Muhanga - Akanyaru road by community participation association (10 km)	IHURIRO ABUZUZANYA RUHANGO	2,025,000	0	0	0	2,025,000	Ongoing
79	RMF/2011-2012/47	Routine maintenance of Muhanga - Akanyaru road by community participation association (10 km)	ABANYABUTWARI KU MURIMO BA NGOMA	2,025,000	0	0	0	2,025,000	Ongoing

80	RMF/2011-2012/48	Routine maintenance of Muhanga - Akanyaru road by community participation association (12 km)	ABATARUSHW A KU MURIMO HUYE	2,430,000	0	0	0	2,430,000	Ongoing
81	RMF/2011-2012/49	Routine maintenance of Muhanga - Akanyaru road by community participation association (5 km)	ABIYEMEJE HUYE	1,012,500	0	0	0	1,012,500	Ongoing
82	RMF/2011-2012/50	Routine maintenance of Muhanga - Akanyaru road by community participation association (12 km)	TUBUVEMO DUKORERE HAMWE TUMBA	2,430,000	0	0	0	2,430,000	Ongoing
83	RMF/2011-2012/51	Routine maintenance of Muhanga - Akanyaru road by community participation association (8 km)	TWISUNGANE KINAZI	1,620,000	0	0	0	1,620,000	Ongoing
84	RMF/2011-2012/52	Routine maintenance of Muhanga - Akanyaru road by community participation association (9 km)	TUZAMURANE HUYE	1,822,500	0	0	0	1,822,500	Ongoing
85	RMF/2011-2012/53	Routine maintenance of Muhanga - Akanyaru road by community participation association (11 km)	EJOHEZA ISUKU MUHANGA	2,227,500	0	0	0	2,227,500	Ongoing

86	RMF/2011-2012/54	Consultant service for control and supervision of periodic maintenance works of Rwamagana - Zaza unpaved road	HYCOGEC CONSULTANT	61,892,180	0	0	0	61,892,180	Ongoing
87	RMF/2011-2012/55	Routine maintenance of Muhanga - Akanyaru road by community participation association (12 km)	ABUNZUBUM WE BUSASAMANA	2,430,000	0	0	0	2,430,000	Ongoing
88	RMF/2011-2012/57	Consultants' services for the supervision of protection works of Cyagaraga multiple culvert bridge in Rusizi District	NG'ANDU	37,642,000	0	0	0	37,642,000	Ongoing
89	RMF/2011-2012/58	Consultants' services for the supervision of protection works of Rwebeya bridge inlet on Musanze-Rubavu asphalt road	NG'ANDU	14,455,000	0	0	0	14,455,000	Ongoing
90	RMF/2011-2012/59	Surveillance des travaux de construction de 8.287 km des routes en pavés de pierres dans le quartier de Taba, district de Huye (lot1, lot 2 et lot3)	SAFE CONSTRUCTION	19,545,000	0	0	0	19,545,000	Completed

91	RMF/2011-2012/60	Execution of emergency works of deviation of Huye Kitabi road at Tare in Gakoma zone	HORIZON CONSTRUCTION	71,066,904	0	0	0	71,066,904	Completed
92	RMF/2011-2012/61	Consultants' services for the supervision of protection works of Butambu bridge in Huye District	HYCOGEC CONSULTANT	28,721,200	0	0	0	28,721,200	Ongoing
93	RMF/2011-2012/61 Bis	Maintenance for three years of Kayonza - Kagitumba asphalt road (Second year)	NPD - COTRACO	820,241,423	0	0	0	820,241,423	Ongoing
94	RMF/2011-2012/62 Bis	Maintenance for three years of Kayonza - Rusumo asphalt road (Second year)	NPD - COTRACO	725,585,103	0	0	0	725,585,103	Ongoing
95	RMF/2011-2012/63	Supervision and control of periodic maintenance work of earth road Cyakabiri Nyabikenke Ndusu (New contract)	TECOS	26,291,700	0	26,291,700	26,291,700	0	Completed
96	RMF/2011-2012/64	Execution of periodic maintenance works of Rwamagana Zaza road ( 28 km)	JV ENC - BUILDAFRICA	1,849,378,800	0	0	0	1,849,378,800	Ongoing
	<b>TOTAL</b>			<b>43,384,499,072</b>	<b>11,773,618,321</b>	<b>15,915,718,032</b>	<b>27,689,336,353</b>	<b>15,695,162,719</b>	

**MVK PROJECTS FUNDED BY RMF DURING JULY2011-JUNE 2012.**

SNo	CONTRACT NUMBER	CONTRACT NAME	CONTRACTOR	CONTRACT AMOUNT	PAYMENTS DONE BEFORE JULY 2011	PAYMENT BETWEEN JULY 2011 - APRIL 2012	CUMULATIVE PAYMENT	BALANCE	PHYSICAL IMPLEMENTATION
1	57/FER/2008	Construction of stormwater drainage channels at Kimihurura and Gishushu	HORIZON CONSTRUCTION	335,194,274	312,715,196	-	312,715,196	22,479,078	Completed and handed over (100%)
2	RMF/2009 - 2010/02	Construction of Nyarutarama cobbled stone roads ( 9km)	HORIZON CONSTRUCTION	1,209,476,501	915,667,039	0	915,667,039	293,809,462	Completed and provisionally handed over (100%)
3	RMF/2009 - 2010/08	Construction of 1,63 km of asphalt concrete roads in Kigali City	HORIZON CONSTRUCTION	551,228,026	510,519,615	0	510,519,615	40,708,411	Completed but not yet handed over
4	RMF/2009 - 2010/09	Monitoring and supervision of Kigali City road upgrading works (36 km)	BE KIADY	563,361,500	428,154,740	92,263,020	520,417,760	42,943,740	Completed
5	RMF/2009 - 2010/50	Supervision of construction of 5,92 km of asphalt concrete roads in Kigali City	ATLANTIS CONSULT	29,942,500	21,190,500	7,375,000	28,565,500	1,377,000	Completed
6	RMF/2009 - 2010/51	Construction of 5,92 km of asphalt concrete roads in Kigali City	HORIZON CONSTRUCTION	1,843,102,442	1,425,403,491	220,211,398	1,645,614,889	197,487,553	Completed but not yet handed over
7	RMF/2010 - 2011/10	Repair works and maintenance of asphalt roads and stone paved roads in Kigali City	NPD - COTRACO	582,486,008	477,907,163	96,569,247	574,476,410	8,009,598	Completed
8	RMF/2010 - 2011/22	Supervision of construction works of 34,625 km asphalt concrete roads in Kigali City	INFRAMAD & HYCOGEC CONSULTANT	236,000,000	87,084,000	145,140,000	232,224,000	3,776,000	Ongoing

9	RMF/2010 - 2011/23	Construction of asphalt concrete roads in Kigali City (34,625 km)	NPD COTRACO -	13,748,266,005	1,210,462,402	3,499,784,543	4,710,246,945	9,038,019,060	Ongoing
10	RMF/2010 - 2011/24	Detailed study of earth roads paving in Kicukiro District (Lot 3:31,2 km)	INFRAMAD & HYCOGEC CONSULTANT	42,726,000	21,363,000	21,363,000	42,726,000	0	Completed
11	RMF/2010 - 2011/25	Detailed study of earth roads paving in Gasabo District (Lot 4:16,2 km)	CCC	23,718,000	11,859,900	11,858,100	23,718,000	0	Completed
12	RMF/2010 - 2011/26	Detailed study of earth roads paving in Nyarugenge District (Lot 2:20,2 km)	CCC	30,975,000	15,487,500	15,487,500	30,975,000	0	Completed
13	RMF/2010 - 2011/29	Detailed study of Rwandex - Sonatube - Prince House road rehabilitation (Lot I)	BE KIADY	35,028,890	17,514,445	17,514,445	35,028,890	0	Completed
14	RMF/2010 - 2011/48	Supervision of cobbled stone pavement roads at NYARUTARAMA , second contract	CCC	49,073,250	44,165,925	4,907,325	49,073,250	0	Ongoing
15	RMF/2010- 2011/59	Supervision of construction of 5,92 km of asphalt concrete roads in Kigali City / Second contract	ATLANTIS CONSULT	20,915,500	0	18,054,000	18,054,000	2,861,500	Completed but not yet handed over
16	RMF/2011- 2012/30	Construction works of the asphalt concrete road " cercle sportif - Nyamirambo"	HORIZON CONSTRUCTION	1,095,889,061	0	95,274,722	95,274,722	1,000,614,339	Ongoing



17	RMF/2011-2012/56	Supply and installation of street signs in four zones of City of Kigali	KCREA LTD	497,178,931	0	211,278,085	211,278,085	285,900,846	Ongoing
18	RMF/2011-2012/62	Consultant's services for the supervision and control of construction works of Cercle Sportif - Nyamirambo asphalt concrete road	CAVICON CONSULTANTS	36,257,143	0	18,128,571	18,128,571	18,128,572	Ongoing
	<b>TOTAL</b>			<b>20,930,819,031</b>	<b>5,186,779,720</b>	<b>4,475,208,956</b>	<b>9,974,703,872</b>	<b>10,956,115,159</b>	

### **A.3. Photographs**



**PERIODIC MAINTENANCE BYIMANA – BUHANDA EARTH ROAD**



**PERIODIC MAINTENANCE BYIMANA – BUHANDA EARTH ROAD**



**PERIODIC MAINTENANCE OF CYAKABIRI – NYABIKENKE EARTH ROAD**



**PERIODIC MAINTENANCE OF CYAKABIRI – NYABIKENKE EARTH ROAD**



**RECURRENT MAINTENANCE GITARAMA – KIBUYE ASPHALT ROAD**



**RECURRENT MAINTENANCE OF GITARAMA-KIBUYE ASPHALT ROAD**





**RECURRENT MAINTENANCE OF KAYONZA- KAGITUMBA ASPHALT ROAD**



**RECURRENT MAINTENANCE OF KAYONZA- KAGITUMBA ASPHALT ROAD**