



RUMA

CERTIFIED PUBLIC ACCOUNTANTS

**Nile Basin Initiative (NBI)
Nile Equatorial Lakes Subsidiary Action Program
Coordination Unit (NELSAP-CU)**

Regional Rusumo Hydroelectric Project

**Project Financial Statements for the year ended
30 June 2022**



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Eng. Dr. Isaac, A. Alukwe, PhD,
Regional Coordinator,
Nile Basin Initiative/Nile Equatorial Lakes Subsidiary,
Action Programme Coordination Unit,
Kigali City Tower, 5th Floor, Avenue du Commerce,
P.O. Box: 6759
Kigali – Rwanda.

Dear Eng. Dr. Isaac,

Subject: Report on the financial audit of NELSAP/ Regional Rusumo Falls Hydroelectric Project for the year ended 30 June 2022.

We are pleased to submit our report on the audit of NELSAP/ Regional Rusumo Falls Hydroelectric Project for the year ended 30 June 2022.

We have structured the report in the following key headings

Section 1	Executive summary
Section 2	Statement of project management's responsibilities
Section 3	Independent auditor's report
Section 4	Financial Statements
Section 5	Independent auditors report on the designated account
Section 6	Summary of movement in the designated account
Section 7	Independent auditors report on Funds transferred to communities and Decentralized entities
Section 8	Appendices

We wish to express our appreciation to The Nile Basin Initiative/Nile Equatorial Lakes Subsidiary Action Programme Coordination Unit (NELSAP CU) for the opportunity accorded to us to provide our professional services. We also wish to thank the management and staff of NELSAP/ Regional Rusumo Falls Hydroelectric Project for their cooperation during the audit exercise.

Yours sincerely,



Obed Rugara
Partner



Date: **21 DEC 2022**

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1 Executive summary

1.1 Background of the organisation

The Nile Basin Initiative (NBI) is an inter-governmental organization initiated and led by the Nile riparian countries to promote joint development, protection and management of the common Nile Basin water resources. NBI has a Shared Vision, namely: 'to promote sustainable socioeconomic development through the equitable utilization of, and benefit from, the common Nile Basin water resources. A wide range of programs and projects are currently under varying stages of identification, preparation and implementation under NBI designed to contribute towards the realization of the NBI Shared Vision.

The NBI provides a unique forum for the countries of the Nile Basin to move towards a cooperative process to realize tangible benefits in the basin and build a solid foundation of trust and confidence. The Nile Council of Ministers [Nile-COM] serves as the highest decision-making body of the NBI. The Nile-COM is supported by the NBI Technical Advisory Committee [Nile-TAC], which is composed of two senior officials from each member country.

NBI is managed from three Centers. The first Centre at Entebbe, Uganda, forms the NBI Secretariat (Nile-SEC) and was launched in September 1999 while the other two centres are the investment programs – the Eastern Nile Subsidy Action Program (ENSAP) and the Nile Equatorial Lakes Subsidiary Action Program (NELSAP). ENSAP is an investment program by the Governments of Egypt, Ethiopia and the Sudan. It is led by the Eastern Nile Council of Ministers (ENCOM), comprised of the Water Ministers in the three Eastern Nile countries, and an ENSAP Team (ENSAPT) formed of three technical country teams. The Nile Equatorial Lakes Subsidiary Action Program (NELSAP) is an Investment Program by the Government of Burundi, DRC-Congo, Egypt, Ethiopia, Kenya, Rwanda, South Sudan, Sudan, Tanzania and Uganda. It is governed by the Nile Equatorial Lakes Council of Ministers (NEL-COM) through the Nile Equatorial Lakes Technical Advisory Committee (NELTAC). The objective of NELSAP, is to achieve joint action on the ground to promote poverty alleviation, stimulate economic growth and reverse environmental degradation. NELSAP has a coordination unit (NELSAP-CU) located in Kigali – Rwanda. NELSAP-CU manages and coordinates the preparation of NELSAP projects and provides secretariat support to NELTAC/NELCOM.

Core Functions

NELSAP performs the following three core functions within the framework of NBI:

- **Building Cooperation.** The NELSAP convenes meetings of the Council of Ministers and provides a platform upon which the member countries can discuss issues of water management and development.
- **Water Resource Management.** The NELSAP provides member countries with analytic tools and a shared information system that enables monitoring and the sustainable management of the basin.
- **Water Resource Development.** The NELSAP assists member countries to identify development opportunities and prepare projects and seek investments. Development programs are focused on power trade and generation, agriculture and watershed management.

1.2 Brief Description of the project

Programme area	Details																																															
Project title	Regional Rusumo Falls Hydroelectric Project (RRFP)																																															
The Project	<p>Regional Rusumo Falls Hydroelectric Project is a Nile Basin Initiative's key project implemented through NELSAP. Within this framework, the governments of Burundi, Rwanda and Tanzania agreed to develop a Joint Development Project with the primary objective of generating hydroelectric power (80MW) that is to be shared equitably among the three countries. The Rusumo Power Company Limited (RPCL) owns the Rusumo Power Project. The company was created by the three countries to design, develop, construct, finance, insure, own, operate and maintain the Rusumo Hydropower Facility. The RPCL has delegated to NELSAP CU;</p> <p>i. The implementation of procurements and the provision of supervision services of the construction of the Generation Facility and;</p> <p>ii. The construction of the Generation Facility.</p> <p>The Regional Rusumo Falls Hydroelectric Project consists of the following main components;</p> <ul style="list-style-type: none">• A dam and hydro-electric power station of about 80 MW on the Kagera River at the Rusumo Falls located on the border between Rwanda and Tanzania to be shared between the three countries (Rwanda, Burundi and Tanzania), and the multi-purpose project area development to improve the quality of life of the affected population;• Power Transmission lines connecting the power plant to the electricity grids of Burundi (at Gitega- 161 km), Rwanda (at Birembo/Shango- 109 km) and Tanzania (at Nyakanazi- 98km); Substations in Muyinga and Gitega for Burundi, Birembo and Bugesera for Rwanda, and Nyakanazi for Tanzania; <p>The first component is financed by International Development Association (IDA).</p>																																															
Grant/ Financing reference Numbers	<table><tr><th>Tanzania</th><th>Burundi</th><th>Rwanda</th></tr><tr><td>IDA 52960</td><td>H8720</td><td>IDA 52950</td></tr><tr><td></td><td></td><td>H8730</td></tr></table>	Tanzania	Burundi	Rwanda	IDA 52960	H8720	IDA 52950			H8730																																						
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		H8730																																														
Project Cost and Financing	<p>The breakdown of the funding arrangement is as below:</p> <table><tr><th>Description</th><th>Project cost USD(Million)</th><th>IDA Financing USD(Million)</th><th>Percentage (%) IDA Financing</th></tr><tr><td>Power Plant Complex Civil works</td><td>155</td><td>155</td><td>100</td></tr><tr><td>Mechanical and Electrical works</td><td>126</td><td>126</td><td>100</td></tr><tr><td>Engineering, administration and supervision costs</td><td>37</td><td>37</td><td>100</td></tr><tr><td>Social and environmental impact mitigation costs</td><td>22</td><td>22</td><td>100</td></tr><tr><td>Total financing Costs</td><td>340</td><td>340</td><td>100</td></tr></table> <p>The following table summarises IDA financing per Country.</p> <table><tr><th>Description</th><th>Grant/credited allocated in SDR(Million)</th><th>Grant/credited allocated in USD(Million)</th><th>Percentage (%) IDA Financing</th></tr><tr><td>Rwanda</td><td>75.60</td><td>113.43</td><td>100</td></tr><tr><td>Tanzania</td><td>75.40</td><td>113.14</td><td>100</td></tr><tr><td>Burundi</td><td>75.60</td><td>113.43</td><td>100</td></tr><tr><td>Total financing Costs</td><td>226.6</td><td>340</td><td>100</td></tr></table>				Description	Project cost USD(Million)	IDA Financing USD(Million)	Percentage (%) IDA Financing	Power Plant Complex Civil works	155	155	100	Mechanical and Electrical works	126	126	100	Engineering, administration and supervision costs	37	37	100	Social and environmental impact mitigation costs	22	22	100	Total financing Costs	340	340	100	Description	Grant/credited allocated in SDR(Million)	Grant/credited allocated in USD(Million)	Percentage (%) IDA Financing	Rwanda	75.60	113.43	100	Tanzania	75.40	113.14	100	Burundi	75.60	113.43	100	Total financing Costs	226.6	340	100
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Programme area	Details
Project Duration	Effectiveness date: 11 July 2014 Closing date: 31 March 2023
Reporting organisation	NELSAP Coordination Unit P.O. Box 6759 Kigali, Rwanda Contact Person : Eng. Dr. Isaac, A. Alukwe, PhD, NELSAP Regional Coordinator
Period reviewed	1 July 2021 to 30 June 2022

1.3 Audit objectives

RUMA Certified Public Accountants was engaged to conduct an audit of the Regional Rusumo Falls Hydroelectric Project for the period from 1 July 2021 to 30 June 2022 in accordance with International Standards on Auditing. The audit included such tests and controls as the auditors considered necessary under the circumstances. In conducting the audit, special attention was paid to the following:

- **Fraud and Corruption:** We considered the risks of material misstatements in the financial statements due to fraud as required by ISA 240: The Auditor's Responsibility to Consider Fraud in an Audit of Financial Statements. We were required to identify and assess these risks (of material misstatement of the financial statements) due to fraud, obtain sufficient appropriate audit evidence about the assessed risks; and respond appropriately to identified or suspected fraud;
- **Laws and Regulations:** In designing and performing audit procedures, evaluating and reporting the results, we considered the fact that noncompliance by each of the NELSAP's implementing units with laws and regulations may materially affect the financial statements as required by ISA 250: Consideration of Laws and Regulations in an Audit of Financial Statements;
- **Governance:** We communicated any audit matters of governance interest arising from the audit of financial statements with those charged with governance of the project as required by International Standards on Auditing 260: Communication of Audit Matters with those Charged with Governance.
- **Risks:** In order to reduce audit risk to an acceptable low level, we determined the overall responses to assessed risks at the financial statement level, and designed and performed further audit procedures to respond to assessed risks at the assertion level as required by Internal Standard on Auditing 330: the Auditor's Procedures in Response to Assessed Risks.

The audit objectives were to ensure that;

- World Bank (IDA) financing has been used in accordance with the conditions of the relevant financing agreements, with due attention to economy and efficiency, and only for the purposes for which the financing was provided;
- Goods, works and services financed have been procured in accordance with the relevant financing agreements including specific provisions of the World Bank (IDA) Procurement Policies and Procedures;
- All necessary supporting documents, records, and accounts have been maintained in respect of all project activities, including expenditures reported using Unaudited Interim Financial Reports (IFRs) methods of reporting. We also verified that respective reports issued during the period were in agreement with the underlying books of account;
- Designated Accounts have been maintained in accordance with the provisions of the relevant financing agreements and funds disbursed out of the Designated account were used only for the purpose intended in the financing agreements;
- National laws and regulations have been complied with, and that the financial and accounting procedures approved for the project (e.g. operational manual, financial procedures manual, etc.) were followed and used;
- Financial performance of Rusumo Project management is satisfactory;

- Assets procured during the financial period exist and there is verifiable ownership of NELSAP or beneficiaries in line with the financing agreements;
- Ineligible expenditures included in withdrawal applications are identified and reimbursed to the Designated Account. These should be separately noted in the audit report.

1.4 Disclaimer and confidentiality

This report is strictly private and confidential and is addressed solely to NBI, NELSAP, Regional Rusumo Falls Hydroelectric Project's management and World Bank (IDA). RUMA CPA cannot be held responsible for its unauthorized distribution.

We have produced this report specifically for NBI, NELSAP, Regional Rusumo Falls Hydroelectric Project's management and World Bank (IDA) as per the terms of reference for the audit. The interpretation, use or application of the report for other purpose without our prior written consent imposes no obligation on RUMA CPA.

2 Statement of the Project Management's responsibilities

Regional Rusumo Falls Hydroelectric Project's management is responsible for maintaining books of account and records of the Regional Rusumo Falls Hydroelectric Project, preparing reports on budget execution, managing revenues and expenditures, preparing, maintaining and coordinating the use of financial plans, managing the financial resources for the project effectively, efficiently and transparently, ensuring sound internal control systems in the Project and safeguarding the public property held by the project.

Management accepts responsibility for the annual financial statements, which have been prepared in accordance with modified cash basis of accounting policies and using appropriate accounting policies supported by reasonable and prudent judgments and estimates as well as compliance with World Bank (IDA) credit guidelines and laws and regulations.

These financial statements have been extracted from the accounting records of Regional Rusumo Falls Hydroelectric Project and the information provided is accurate and complete in all material respects.

The Project management team acknowledges that the independent audit of the project financial statements does not relieve them of their responsibilities.

Approval of the financial statements

The project financial statements, as indicated above were approved by the project management team and were signed on its behalf by:

For RRFP, Project Manager

Date 07/12/2022

for NELSAP CU, Regional Coordinator

Date 07/12/2022

For RRFP, Finance Officer

Date 7/12/2022

3 Independent auditor's report

To the management of Regional Rusumo Falls Hydroelectric Project at NELSAP Coordination Unit

Opinion

We have audited the financial statements of Regional Rusumo Falls Hydroelectric Project implemented by NELSAP, which comprise the Statement of Financial Position as at 30 June 2022 and the Statement of Receipts and Expenditures and Statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies

In our opinion, the accompanying project financial statements give a true and fair view of the state of financial affairs of NELSAP Regional Rusumo Falls Hydroelectric Project implemented by NELSAP as at 30 June 2022 in accordance with modified cash basis of accounting and the financing agreements.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of NELSAP in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

The management is responsible for the other information. The other information comprises the information included in the financial report but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In accordance with our audit of the financial statements, our responsibility is to read the other information and in doing so consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work we have performed, we conclude that there is material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Program Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with modified cash basis of accounting policies and for such internal controls as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the project's ability to continue as a going concern, disclosing, applicable matters related to going concern and using the going concern basis of accounting.

Management is responsible for overseeing the project's reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the planning and performance of the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the project's internal control
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the project's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.

We communicate with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The engagement partner on the audit resulting in this independent auditor's report is;



Obed Rugara,
Partner,

Date: **21 DEC 2022**

4 Financial statements

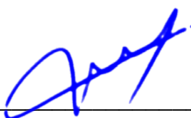
4.1 Statement of Receipts and Expenditure for the year ended 30 June 2022

	Note	Year ended 30 June 2022 USD	Year ended 30 June 2021 USD
Receipts			
Fund transfer to designated account	4.5.1	23,426,564	6,338,151
Other income	4.5.2	2,942	23,593
		<u>23,429,506</u>	<u>6,361,745</u>
Expenditure			
Consultants Fees	4.5.3	8,987,437	9,309,050
Training and Workshop	4.5.4	49,200	78,596
Goods	4.5.5	1,108,573	165,697
Operating Costs	4.5.6	2,465,557	2,005,643
Works	4.5.7	15,859,457	24,611,451
		<u>28,470,224</u>	<u>36,170,435</u>
Deficit for the year		<u>(5,040,718)</u>	<u>(29,808,691)</u>

4.2 Statement of Financial Position as at 30 June 2022

		Balance as at 30 June 2022 USD	Balance as at 30 June 2021 USD
ASSETS	Note		
Current Assets			
Cash and Bank	4.5.8	8,802,793	12,849,432
Accounts Receivable	4.5.9	338,336	65,852
		<u>9,141,129</u>	<u>12,915,284</u>
Less: Current liabilities			
Accounts Payable	4.5.10	9,751,585	8,485,021
NET ASSETS/(LIABILITIES)		<u>(610,455)</u>	<u>4,430,263</u>
REPRESENTED BY:			
Accumulated surplus	4.5.11	4,430,263	34,238,953
Current year deficit		(5,040,718)	(29,808,691)
		<u>(610,455)</u>	<u>4,430,263</u>

The financial statements were authorized for issue on 07/12/2022 2022 jointly by:



For RRFP, Project Manager
Date: 07/12/2022



for NELSAP CU, Regional Coordinator
Date: 07/12/2022



For RRFP, Finance Officer

Date: 7/12/2022

4.3 Statement of Cash Flows for the year ended 30 June 2022

Description	Year ended 30 June 2022 USD	Year ended 30 June 2021 USD
Cash flow from operating activities		
Incomes from Donor	23,426,564	6,338,151
VAT refund	2,942	23,593
Adjustments		
Changes in payables	1,266,564	3,026,479
Changes in Receivables	(272,484)	38,442
Total cash receipts from operating activities	24,423,585	9,426,666
Payments for operating expenses		
Consultants Fees	8,987,437	9,309,050
Training and Workshop	49,200	78,596
Goods	1,108,573	165,697
Operating Costs	2,465,557	2,005,643
Works	15,859,457	24,611,451
Total payments for operating activities	28,470,224	36,170,435
Net cash flow from operating expenses	(4,046,638)	(26,743,769)
Net increase in cash and cash equivalents	(4,046,638)	(26,743,769)
Cash and cash equivalent at beginning of the year	12,849,432	39,593,201
Cash and cash equivalent at end of the year	8,802,793	12,849,432

4.4 Significant accounting policies

Basis of Accounting

The financial statements are maintained on modified cash basis of accounting as stipulated under section B of the Nile Basin Initiative Finance and Administration Policy Manual. In modified cash basis of accounting, obligations are recognized in the books of account at the year end.

Receipts

Receipts are recognized in the statement of Receipts and Expenditures when funds are received in the project bank accounts or on the dates when payments are made directly to the suppliers to the program by the World Bank (IDA).

Transactions in foreign currency

The functional currency for the project is US dollars. Transactions denominated in other currencies are translated into US dollars at the rates ruling on the date of the transaction. The resulting gains or losses are recognized in the statement of receipts and Expenditures.

Expenditure

Expenditure is categorized using the project budget categories.

Fixed Assets

Fixed assets are expensed in the year of acquisition. A fixed asset register is maintained for asset control purposes.

Accounting period

The Project's financial statements cover the period starting on 1 July 2021 and ended on 30 June 2022.

Comparative information

The financial statements cover the period of one year ended 30 June 2022. Where necessary, comparative figures have been adjusted to conform to changes in presentation in the current year.

4.5 Notes to the financial statements

		Year ended 30 June 2022	Year ended 30 June 2021
		USD	USD
4.5.1	Fund transfer to designated account (Appendix 1)		
	Rwanda IDA 52950	3,904,427	1,056,359
	Rwanda H8730 Grant	3,862,556	1,098,230
	Burundi H8720 Grant	7,808,855	2,112,717
	Tanzania IDA52960	7,850,726	2,070,846
		23,426,564	6,338,151
4.5.2	Other Income	Year ended 30 June 2022	Year ended 30 June 2021
		USD	USD
	Exchange gain	2,942	(2)
	VAT refund	-	23,595
	Other Incomes	2,942	23,593
4.5.3	Consultants Fees	Year ended 30 June 2022	Year ended 30 June 2021
		USD	USD
	05R03051 Project Managing Director (MD)	92,068	93,705
	05R03052 Project Manager (PM)	204,925	216,000
	05R03053 Lead Safeguard Specialist	68,997	74,856
	05R03055 Environmental Officer	69,897	66,154
	05R03056 Communication Officer	68,319	65,739
	05R03057 Finance Officer	67,600	69,882
	05R03058 Procurement Officer	67,600	68,156
	05R03059 Social Reset. Officer	65,637	65,883
	05R03061 Civil Engineer	67,231	62,964
	05R03062 Electrical Engineer	-	36,197
	05R03066 Resettlement Assistant	1,533	-
	05R0312 Nelsap Management fees	185,000	185,000
	05R0313 Contract services/Hydro-hydraulics dam safety spec	41,762	45,071
	05R0314 Dam safety Geotechnical specialist William (Bill)	30,599	18,338
	05R0315 IPOE- environmental and social matters/Dr Zwalhen	23,125	3,281
	05R0316 IPOE-for environt and social matters/ Kerry M Conno	7,343	-
	05R0319 Works Supervision	6,386,075	6,653,100
	05R0322 Thierry Jacob Mechanical Specialist	14,836	19,358
	05R0323 Herriot Pierre electrical specialist	16,396	15,775
	05R0327 Audit	5,537	7,068
	05R0339 LADP NGARA DISTRICT	91,636	313,564
	05R0340 LADP BUSONI DISTRICT	20,075	62,958

Nile Equatorial Lakes Subsidiary Action Program Coordination Unit (Nelsap-CU)
Regional Rusumo Falls Hydroelectric Project
Project Financial Statements for the year ended 30 June 2022

05R0341 LADP GITERANYI DISTRICT	114,190	142,973
05R0344 Kagera River Avulsion	275,044	105
05R0384 Environmental Compliance Inspector	1,789	1,855
05R0385 Communication Activities	-	27,623
05R0389 Legal Specialist	66,773	63,013
05R0399 HHs Standard of Living Evaluation/Alphonse	-	3,100
05R0400 RPCL Printing & Stationery	-	925
05R0401 RPCL Plant Manager	66,000	71,352
05R0402 RPCL Mechanical Technician	47,490	50,213
05R0403 RPCL Human Resource & Administration Officer	42,000	47,042
05R0404 RPCL Electrical Engineer	52,022	43,750
05R0405 RPCL Protection and Control Technician	25,650	23,750
05R0406 RPCL Mechanical Engineer	48,844	46,853
05R0407 RPCL Finance & Administration Manager	66,000	68,750
05R0408 HYDRO Gmbh-Akagera Avulsion Study	-	132,530
05R0409 Fasken Martineau DuMoulin LLP/Legal Services	150,908	116,780
05R0411 Akagera and Ruvubu Monitoring	-	2,892
05R0412 RAP - Rwanda	9,173	7,937
05R0413 RAP - Tanzania	14,608	12,849
05R0419 Arbitration referral No. 3 at ICC – Fees and reimbursement	-	102,500
05R0424 Gender Based Violence (Rwanda)	-	32,000
05R0427 IT Equipment	-	7,600
05R0430 RPCL Staff Capacity Building & Training Cost	2,960	48,500
05R0441 RPCL IT System Connectivity		3,297
05R0452 Monitoring plan of Biodiversity	75,000	-
05R0455 Legal Services Dispute Board Members for CP1 & CP2	-	86,517
05R0458 Government Audit	90,306	-
05R0459 RPCL Legal Officer	45,724	3,500
05R0460 RPCL IT Engineer	44,939	6,435
05R0461 RPCL Security Officer	42,000	5,194
05R0462 RPCL Health Insurance	31,401	-
05R0464 RPCL Staff Social Security Burundi	-	4,667
05R0466 Community Relations Expert	35,483	1,500
05R0470 RPCL Corporate Secretary/Legal Counsel	310	-
05R0477 Calibration of Ruvubu River	2,918	-
05R0481 Consultancy to undertake RAP preparation Rwanda	5,285	-
05R0482 Undertake Consultancy on loss of income Tanzania	6,240	-
05R0484 Consultancy on LRP Rwanda/Tanzania	12,400	-
05R0494 RPCL Hiring consultant for Power Purchase Agreement	21,709	-
	8,987,437	9,309,050

4.5.4	Training and Workshop	Year ended 30 June 2022	Year ended 30 June 2021
		USD	USD
	05R0325 Knowledge exchange	49,200	56,361
	05R0430 RPCL Staff Capacity Building & Training Cost	-	22,235
		49,200	78,596
4.5.5	Goods	Year ended 30 June 2022	Year ended 30 June 2021
		USD	USD
	05R0309 Equipment	16,290	-
	05R0412 RAP - Rwanda	288,270	4,092
	05R0413 RAP - Tanzania	-	11,625
	05R0427 IT Equipment	25,124	60,903
	05R0444 RPCL Staff Uniforms & Protective Gears	-	563
	05R0450 RPCL Kitchen Equipment and TV	-	43,141
	05R0451 RPCL Office Equipment and Furniture	-	3,125
	05R0474 CHINT ELECTRIC CO LTD_Supply of Transformer	425,566	-
	05R339 LADP NGARA DISTRICT	28,046	42,247
	05R0340 LADP BUSONI DISTRICT	170,816	-
	05R0341 LADP GITERANYI DISTRICT	154,463	-
		1,108,573	165,697
4.5.6	Operating Costs	Year ended 30 June 2022	Year ended 30 June 2021
		USD	USD
	05R0306 Institutional meetings	280,825	270,201
	05R03063 Accountant	78,727	71,553
	05R03064 Logistics Assistant	78,383	70,791
	05R03065 Team Assistant	54,972	42,977
	05R03066 Resettlement Assistant	24,210	30,964
	05R03068 Driver 1/ RUKARA	10,591	10,450
	05R03069 Driver 2 /RWIKANGURA	13,215	11,430
	05R03070 Driver 3 Social	10,124	8,742
	05R03071 Driver 4	10,729	8,983
	05R03072 Driver 5 for PM	10,578	9,195
	05R03073 Messenger/cleaner	6,177	6,106
	05R03074 Messenger/cleaner field	12,251	5,241
	05R0309 Equipment	1,432	-
	05R0311 Operational cost (office running, utilities)	338,758	376,123
	05R0325 Knowledge exchange	20,493	251
	05R0327 Audit	2,332	-
	05R0334 Liv Rest program Tanzania	50,554	20,000
	05R0340 LADP BUSONI DISTRICT	23,581	-

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05R0341 LADP GITERANYI DISTRICT	4,475	-
05R0344 Kagera river deviation/Avulsion	4,502	-
05R0345 Interns RPCL	179,120	157,000
05R0376 MFASHIMANA ADALBERT	39,422	37,725
05R0377 NDAYAMBAJE MARC	10,825	8,927
05R0378 RUSEZUKA ABDALLAH	-	9,231
05R0379 NSENGIYUMVA PATRICK	9,245	9,645
05R0380 KABALISA AUGUSTIN	10,077	9,401
05R0381 NSHIMIRIMANA EUGENE	11,452	10,272
05R0384 Environmental Compliance Inspector	78,799	68,653
05R0385 Communication Activities	28,523	4,173
05R0386 Environmental Activities	-	3,920
05R0389 Legal Specialist	383	-
05R0391 Assets Codification	1,114	-
05R0392 RRFHP Internal Auditor	37,752	34,386
05R0396 Social Activities/Crops Compensation	-	490
05R0400 RPCL Expenses-Printing & Stationery	8,801	18,426
05R0409 Fasken Martineau DuMoulin LLP/Legal Services	9,487	-
05R0410 COVID#19 Management and PPE Costs	22,300	14,293
05R0411 Akagera and Ruvubu Monitoring	-	292
05R0412 RAP - Rwanda	8,966	15,636
05R0413 RAP - Tanzania	212,652	104,732
05R0416 Performance safeguards Assessment and Capacity building	-	1,182
05R0417 Procurement of PPEs for staff	11,651	10,232
05R0424 Gender Based Violence (Rwanda)	-	8,000
05R0425 PIU Travels	117,244	98,027
05R0427 IT Equipment	74,769	63,519
05R0428 FAT CP2	10,169	26,163
05R0430 RPCL Staff Capacity Building & Training Cost	22,069	15,400
05R0431 RPCL Staff Study Tours	-	14,989
05R0433 RPCL Vehicles Expenses	19,339	8,949
05R0434 RPCL Travel Expenses	68,397	48,318
05R0436 RPCL Registrations and related Fees	8,690	2,039
05R0438 RPCL / LADP and LRP Monitoring	3,442	10,379
05R0440 RPCL Postage & Telephone Charges	18,506	19,220
05R0441 RPCL IT System Connectivity	41,675	28,284
05R0442 RPCL Company Communications and Advertisement Expenses	-	15,553
05R0443 RPCL Bank Charges & Commission	177	270
05R0445 RPCL Other Operating Expenses	-	1,539
05R0446 RPCL Recruitment	132,615	89,166
05R0447 RPCL Cleaning services (Salaries)	6,984	4,020
05R0448 RPCL Institutional Meeting	-	35,763
05R0453 Fighting water hyacinth in Rusumo Area	7,867	-
05R0456 Rusumo gate security	4,633	3,075
05R0462 RPCL Health Insurance	28,255	33,715

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	05R0463 RPCL_Other Operating Expenses	-	11,699
	05R0464 RPCL Staff Social Security Burundi	-	1,162
	05R0465 RPCL Staff Social Security Tanzania	-	4,774
	05R0472 RRFHP Driver_RUHAMA Ethienne	9,474	-
	05R0473 Training of the Three countrees on safeguards mgt	28,491	-
	05R0474 CHINT ELECTRIC CO LTD_Supply of Transformer	288	-
	05R0476 Akagera and Ruvubu Monitoring	1,234	-
	05R0480 Undertake consultancy loss on Income Rda	236	-
	05R0482 Undertake Consultancy on loss of income Tanzania	27	-
	05R339 LADP NGARA DISTRICT	143,500	-
		2,465,557	2,005,643
4.5.7	Works	Year ended 30 June 2022	Year ended 30 June 2021
		USD	USD
	05R0332 CP2 Andritz electromechanical	8,427,028	7,916,207
	05R0335 CP1 CGCOC&JWHC JV	6,917,349	10,101,521
	05R0340 LADP BUSONI DISTRICT	-	764,111
	05R0341 LADP GITERANYI DISTRICT	-	774,737
	05R339 LADP NGARA DISTRICT	489,950	1,259,417
	05R0412 RAP - Rwanda	768	-
	05R0413 RAP - Tanzania	11,417	29,007
	05R0432 RPCL Vehicles Purchase	-	120,000
	05R0463 RPCL_Other Operating Expenses	12,944	-
	05R0468 CP1 CGCOC&JWHC JV_5% Retention	-	3,646,451
		15,859,457	24,611,451
4.5.8	Cash and Bank Balances	Balance as at 30 June 2022	Balance as at 30 June 2021
		USD	USD
	RUSUMO RPCL	8,743,815	12,790,495
	Rusumo Resettlement A/C	58,155	58,263
	Petty Cash	823	674
		8,802,793	12,849,432
4.5.9	Accounts Receivable	Balance as at 30 June 2022	Balance as at 30 June 2021
		USD	USD
	Prepayment	76,447	-
	Staff Imprest (Mission advances)	261,889	65,852
		338,336	65,852

4.5.10	Accounts Payable	Balance as at 30 June 2022 USD	Balance as at 30 June 2021 USD
	Tax payable	10,181	-
	Social security contribution/Provident fund payable	86,327	48,475
	Salaries & Wages Payable	-	811
	Accrued staff gratuity	33,842	124,563
	Obligations Under Consultancies	5,926,886	3,646,451
	Year End commitments	3,694,348	4,664,722
		9,751,585	8,485,021

4.5.11	Accumulated Fund	Balance as at 30 June 2022 USD	Balance as at 30 June 2021 USD
	Cash and Bank opening balance	12,849,432	39,593,201
	Accounts Receivable	65,852	104,294
	Accruals	(8,485,021)	(5,458,542)
		4,430,263	34,238,953

4.5.12 Disclosure

In previous years, there was a dispute filed with International Chamber of Commerce (ICC) between CP1 and Rusumo Power Company Limited (RPCL) where CP1 had a Usd 24 million claim against RPCL. On 26 October 2021, ICC issued a decision with the following award;

Description	Award USD
Contract Price Adjustment (CPA)	6,415,070
Legal fees	240,649
Arbitration Cost	105,500
Total award	6,761,219
Less CP1 Compensation award	(322,944)
Net Award	6,438,275

During the year, USD 6,415,070.48 was fully recovered from the contractors cost and the same offset against the reported expenditure.

4.6 Budget execution report for the year ended 30 June 2022

N/S	ACTIVITIES	Approved Budget FY2021- 2022 (USD)	Revised Budget (USD)	Consolidated Budget FY 2021-2022 (USD)	Budget Execution FY2021-2022 (USD)	Budget Execution %	Comment
1	Civil works and hydromechanical equipment (CP1)	14,000,000.00	-	14,000,000.00	13,332,419.30	95.23%	This represents less than works from July 2021 to June 2022 paid as we did payments with retention related to ICC decision for USD 6.4 million.
2	Electromechanical Equipment (CP2)	12,408,185.43	-	12,408,185.43	8,427,028.43	67.92%	This represents works at site, shipment and dispute board missions paid so far. CP2 Contractor was expected to Complete the installation activities but due to the delays in installation activities, the budget portion of installation fees were affected.
2.1	Purchase and installation of the Spare GSU transformer	545,000.00	-	545,000.00	425,853.48	78.14%	The payment made represents the paid 80% of the contract amount. 20% will be paid with next fiscal year budget after installation and commissioning.
3	Environment Management						
3.1	Water Monitoring	16,300.00	-	16,300.00	0.00	0.00%	The activity is under procurement in process.
3.2	Akagera and Ruvubu Monitoring	1,728.00	-	1,728.00	1,233.74	71.40%	The amount so far paid to collectors of data on gauging stations in Rwanda and Tanzania
3.3	Calibration of Ruvubu River	7,000.00	-	7,000.00	2,918.03	41.69%	The amount represents the advance and works paid to the contractor. The activity is ongoing
3.4	Repair of Gatore Gauging Station	10,000.00	-	10,000.00	0.00	0.00%	Procurement process was done and contract already signed. The implementation is ongoing.
3.5	Training of the Three countries on safeguards management	25,335.00	-	25,335.00	28,490.78	112.46%	Burundi, Rwanda and Tanzania LADP staff have been trained on LADP Standard Operation Procedures.
4	RAP - Rwanda	366,926.57	-	366,926.57	307,176.82	83.72%	The amount paid in Dec 2021 to compensate people due to flooding of year 2018.
5	LRP Rwanda	0.00	19,868.20	19,868.20	0.00	0.00%	The activity is on going
7	LRP -Tanzania	0.00	90,593.00	90,593.00	50,554.00	55.80%	The budget has been approved in Dec 2021. The paid amount represents salaries to the LRP interns' facilitation and operations.

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8	RAP Tanzania	183,559.50	-	183,559.50	238,677.46	130.03%	The amount paid represents rehabilitation of houses impacted by blasting operation, houses rent for the PAPs, land survey and land demarcation evaluation. A big amount of the budget is on replacing of TANESCO transmission line, which will be inundated during operation phase from wood pole to concrete.
9	Communication activities (including all safeguards communications activities)	100,800.00	-	100,800.00	28,522.50	28.30%	The amount represents what for Translation of some documents, photos and some videos, branded vests and stickers.
10	LADP-Rwanda						
10.1	LADP-Kirehe	1,343,485.00	-	1,343,485.00	0.00	0.00%	WB No Objection for the Phase II activities is not yet issued. Preparation stage - documents requested to start phase 2 under finalization. Implementation will be done next FY2022/23
10.2	LADP-Ngoma	1,323,900.00	-	1,323,900.00	0.00	0.00%	WB No Objection for the Phase II activities is issued. Preparation stage documents for phase 2 submitted to the WB for No Objection. Implementation will be done next FY2022/23
11	LADP Burundi						
11.1	LADP Giteranyi	1,106,168.00	-	1,106,168.00	273,127.47	24.69%	The amount represents the paid activities on LADP Phase I. WB No Objection for the Phase II activities is not yet issued. Preparation stage-documents requested to start phase 2 under finalization. Implementation will be done next FY2022/23.
11.2	LADP Busoni	1,134,560.00	-	1,134,560.00	214,472.00	18.90%	The amount represents the paid activities on LADP Phase I. WB No Objection for the Phase II activities is not yet issued. Preparation stage - documents requested to start phase 2 under finalization. Implementation will be done next FY2022/23.

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12	LADP Tanzania	2,922,220.00	-	2,922,220.00	753,132.14	25.77%	The amount represents the paid activities on LADP Phase I. WB No objection for the Phase II activities is not yet issued. Preparation stage - documents requested to start phase 2 under finalization. Implementation will be done next FY2022/23.
13	Consultancy services						
13.1	Owners Engineer (OE)	4,178,644.20	1,541,095.00	5,719,739.20	6,386,074.80	111.65%	The amount represents what paid to the consultancy fees invoices to June 2022. Excess represents the remunerations of May & June 2021 paid in YR2021/22 not accrued in performed period of YR2020/21.
13.2	Independent Panel of Experts (IPoE)	360,000.00	-	360,000.00	134,060.61	37.24%	The amount represents the submitted and paid invoices.
13.3	Monitoring plan of Biodiversity	67,500.00	-	67,500.00	74,999.65	111.11%	The activity is completed. Excess represents to the paid advance of 10% of the contract amount which was not in the previous FY approved budget by oversight.
13.4	Akagera river Avulsion	315,058.00	-	315,058.00	279,545.85	88.73%	The activity is completed. The balance represents the stakeholders' meetings.
13.5	Fighting water hyacinth in Rusumo Area	80,000.00	-	80,000.00	7,867.00	9.83%	Procurement in process. A study tour will be organized to finalize the preparation phase. The activity will be implemented during the next FY2022/23.
13.6	Support improvement of Safeguards implementation	121,600.00	-	121,600.00	0.00	0.00%	Procurement process completed. The contract negotiation is ongoing.
13.7	Procurement of PPE for Staff	20,000.00	-	20,000.00	11,651.27	58.26%	Procurement done on a need basis.
13.8	Audit lumpsum	10,000.00	-	10,000.00	7,869.38	78.69%	The activity completed.
13.9	Asset codification and inventory lump sum	3,000.00	-	3,000.00	1,114.27	37.14%	The activity completed.
13.10	Legal Activities	470,729.60	-	470,729.60	160,395.35	34.07%	The amount represents the submitted and paid invoices.
13.11	Rusumo gate security \$ 600 per month	7,200.00	-	7,200.00	4,633.20	64.35%	The amount represents the rendered service.
13.12	Undertake consultancy services for the losses of incomes from houses/structures repairs Rwanda	10,262.00		10,262.00	235.68	2.30%	The activity is ongoing - identification of business affected houses is on progress.

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13.13	Consultancy services to undertake RAP preparation	24,535.00		24,535.00	5,285.35	21.54%	The activity is ongoing - identification of RAP preparation is on progress.
13.14	Update the contract to undertake consultancy services for the losses of incomes from houses/structures repairs no. of affected houses over 46@HHs 1 day Tanzania	25,235.00		25,235.00	6,266.83	24.83%	Invoices so far paid. Interim reports already received and commented. The activity is ongoing
13.15	Consultancy services to undertake design works for ramp raising and road repair-ferry road-Ngara Tanzania	15,000.00		15,000.00	0.00	0.00%	Establishment of road design is ongoing by OE to be implement next FY2022/23.
13.16	Consultancy Livelihood Restoration Program (LRP) in Ngara/Kirehe	31,700.00		31,700.00	12,400.00	39.12%	Invoices so far paid. Interim reports already received and commented. The activity is ongoing
13.17	NELSAP-CU support services to PIU	185,000.00		185,000.00	185,000.00	100.00%	The fees which are related to the 4 quarters are so far paid.
13.18	Communication Relations Expert	60,000.00		60,000.00	35,482.53	59.14%	The amount paid at end of March 2022 to the Consultant.
13	RRHFP Operation costs						
13.1	PIU Salaries	1,411,883.25		1,411,883.25	1,267,686.90	89.79%	The salaries paid for the 12 months
	NSSF Arrears	159,731.00		159,731.00	0.00	0.00%	The payment will be done after pending NELSAP Governance decision.
13.20	PIU Exchange knowledge	90,000.00		90,000.00	69,692.59	77.44%	Training has been paid for 10 staff members
13.30	PIU travels	120,000.00		120,000.00	117,244.34	97.70%	The amount paid for organizing activities out of staff working station.
13.40	Institutional meetings	340,542.00		340,542.00	280,824.53	82.46%	Amount paid to organize meetings for governance bodies
13.50	Operational costs	502,200.00		502,200.00	517,878.28	103.12%	Payment done to the 15 RPCL interns, fuel, stations, water, electricity, rent and other maintenance costs
13.60	Office equipment	15,515.50		15,515.50	17,722.05	114.22%	The amount paid under installation at Nyakarambi/Kirehe offices
13.70	IT equipment	100,500.00		100,500.00	99,893.01	99.40%	Some It equipment, Webex and internet consumption
13.80	FAT CP2	10,476.00		10,476.00	10,169.00	97.07%	Factory test for CP2 equipment done
13.90	Government Audit	90,525.00		90,525.00	90,305.57	99.76%	The amount spent to conduct audit by state auditors from the 3 countries

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13.10	Covid 19 management and PPE costs	58,051.00		58,051.00	22,299.50	38.41%	Equipment for Covid prevention and detection, sanitizer, quarantine for staff from official missions
14	RPCL budget	2,051,836.00		2,051,836.00	995,090.29	48.50%	Expenditures for RPCL are low due to the delay of Staff recruitment
GRAND TOTAL		46,431,891.05	1,651,556.20	48,083,447.25	34,885,293.98	72.55%	The execution rate is low. It would be around 91.20%. The main reasons are that LADPs phase 2 are still under preparation, some activities with invoices in payment process, CP1 ICC ruling decision recovery (USD 6.4 million), CP1 delay damages deduction which have impacted budget execution of CP1 while it represents works performed; this can be considered as savings on that CP1 item. Note also that some activities still on procurement process stage

The difference of Usd 6,415,070 between the expenditure in the reported in the Statement of Receipts and Expenditure and the expenditure reported in the budget execution report resulted from offsetting of award for CP1 contract against the reported expenditure in the Statement of Receipts and Expenditure as explained under note 4.5.12 above.

5 Independent auditors report on the designated account

To the management of Regional Rusumo Falls Hydroelectric Project at NELSAP Coordination Unit

We have audited the designated account of Regional Rusumo Falls Hydroelectric Project at NELSAP Coordination Unit as set out on Chapter 6 of this report. We checked the designated account to confirm whether it was maintained and utilized in accordance with terms and conditions set out in the funding agreement and whether internal controls over the designated account were adequate. We obtained all the information and explanations which we considered necessary for our audit

Responsibilities of management


The NELSAP, Regional Rusumo Falls Hydroelectric Project management is responsible for maintaining and utilizing the special account in accordance with terms and conditions of the applicable financing agreements.

Responsibilities of the independent auditor

Our responsibility is to express an independent opinion on the maintenance and utilizing of the special account based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance that the designated account is free from material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures relating to the designated account. It also includes assessing the accounting principles used and significant estimates made by the NELSAP, Regional Rusumo Falls Hydroelectric Project, as well as evaluating the overall presentation of the designated account. In accordance with the terms of reference for the audit of Regional Rusumo Falls Hydroelectric Project, we examined the transactions effected on the designated account held in United States Dollars (USD) at National Bank of Rwanda for the period from 1 July 2021 to 30 June 2022. We verified the designated account to confirm whether it was maintained and utilized in accordance with terms and conditions set out in the funding agreement and whether internal controls over the designated account were adequate. Movements in the designated account are summarized on chapter 6 of this report. We believe that our audit provides a reasonable basis for our opinion.

Opinion

Nothing came to our attention to make us believe that the designated account was not maintained in conformity with the terms and conditions of the funding agreement. All the expenditure was exact and eligible as per Cooperation grant agreement.


Obed Rugara
Partner

RUMA Certified Public Accountants
P.O.Box 2611
KIGALI - RWANDA
Tel: 0252 573781
Fax: 0252 574816

Date: 21 DEC 2022

6 Summary of movement in the designated account No. 1000026828 at National Bank of Rwanda for the year ended 30 June 2022

	30 June 2022 USD	30 June 2021 USD
Opening balance as at 1 July	12,790,495	39,569,271
Adjustment in Special account opening balance	-	(11,435)
Receipts		
Incomes from World bank	23,426,564	6,326,716
Funds Available	36,217,058	45,884,551
Payments	(27,473,243)	(33,094,057)
Total funds available as at 30 June	8,743,815	12,790,495

7 Independent auditors report on Funds transferred to communities and Decentralized entities in Rwanda, Burundi and Tanzania for the year ended 30 June 2022

To the management of Regional Rusumo Falls Hydroelectric Project at NELSAP Coordination Unit

We have audited the Funds transferred to communities and Decentralized entities in Rwanda, Burundi and Tanzania for the year ended 30 June 2022 as summarized under appendix 2 of this report. We checked that the funds transferred have been accounted for and used for the purpose that they were intended for and all the documents have been maintained in accordance with the Memorandum of Understanding between NELSAP, Communities and Decentralized entities.

Responsibilities of management

The NELSAP, Regional Rusumo Falls Hydroelectric Project management is responsible for maintaining and utilising the funds in accordance with terms and conditions of the applicable financing agreements and Memorandum of Understanding.

Responsibilities of the independent auditor

Our responsibility is to express an Independent opinion on the adequacy of the use of funds transferred to communities and decentralized entities in Rwanda, Burundi and Tanzania.

We conducted our audit in accordance with International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance that the financial reports are free from material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures relating to the adequacy of the use of funds transferred to communities and decentralized entities in Rwanda, Burundi and Tanzania based on our audit. It also includes assessing the accounting principles used and significant estimates made by the communities and centralized entities, Regional Rusumo Falls Hydroelectric Project, as well as evaluating the overall presentation of the summary of funds transferred. In accordance with the terms of reference for the audit of Regional Rusumo Falls Hydroelectric Project, we conducted the field visit for communities and decentralized entities for Rwanda, Burundi and Tanzania, examined the transactions effected, for the period 1 July 2021 to 30 June 2022, we also verified Internal control systems, Procurement processes and reviewed documents and contracts to support our audit conclusion

Opinion

Nothing came to our attention to make us believe that the funds transferred to communities and Decentralized entities in Rwanda, Burundi and Tanzania for the year ended 30 June 2022 were not utilized in conformity with the terms and conditions of the funding agreement and Memorandum of Understanding between NELSAP, Communities and Decentralized entities.



Obed Rugara
Partner



RUMA Certified Public Accountants
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Date: 21 DEC 2022

Summary of transfers made to communities and Decentralized entities for Rwanda, Burundi and Tanzania for the year ended 30 June 2022

Local Area Development program (LADP)	2022 Amount in USD	2021 Amount in USD
Burundi		
Commune Busoni (<i>appendix 2</i>)	43,656	827,069
Commune Giteranyi (<i>appendix 2</i>)	443,943	917,710
Subtotal	487,599	1,744,778
Tanzania		
Ngara District (<i>appendix 2</i>)	803,686	1,615,228
Total transferred	1,291,286	3,360,007

8 Appendices

Appendix 1– Funds Disbursed to the bank account by IDA

Reference	Date received	Tanzania IDA 52960 USD	Burundi H8720 USD	Rwanda IDA 52950 USD	H8730 USD	Total USD
NELSAP/RPCL RDA 35	09/09/2021			1,093,890		1,093,890
NELSAP/RPCL TZA 35	10/09/2021	2,229,652				2,229,652
NELSAP/RPCL BDI 35	10/09/2021		2,187,781			2,187,781
NELSAP/RPCL/ RWA 34	10/09/2021				1,052,019	1,052,019
NELSAP/RPCL TZA 36	12/11/2021	1,530,987				1,530,987
NELSAP/RPCL RDA 36	16/11/2021		-	765,494	-	765,494
NELSAP/RPCL/ RWA 35	16/11/2021				765,494	765,494
NELSAP/RPCL BDI 36	17/11/2021		1,530,987			1,530,987
NELSAP/RPCL RDA 37	01/02/2022		-	811,657		811,657
NELSAP/RPCL TZA 37	01/02/2022	1,623,314				1,623,314
NELSAP/RPCL BDI 37	01/02/2022		1,623,314			1,623,314
NELSAP/RPCL RWA 36	01/02/2022	-		-	811,657	811,657
NELSAP/RPCL RDA 38	15/04/2022	-	-	1,233,386		1,233,386
NELSAP/RPCL RDA 37	15/04/2022				1,233,386	1,233,386
NELSAP/RPCL BDI 38	16/05/2022	-	2,466,773		-	2,466,773
NELSAP/RPCL TZA 38	17/05/2022	2,466,773	-	-		2,466,773
Total Fund Received on bank as at 30 June 2022		7,850,726	7,808,855	3,904,427	3,862,556	23,426,564

Appendix 2– Breakdown of list of transfers made to communities and Decentralized entities for Burundi and Tanzania as at 30 June 2022

Local Area Development programme (LADP)

Transaction Date	Account Code	Accounting Period	Journal No.	Transaction Reference	Description	Components/Sub-com/Activity/Sub-Activity Analysis Code	Amount in USD
Tanzania-Ngara District							
31/07/2021	53101	2022/001	17796	RPCL OP 1677	Herman Hume Salary June 2021	05R339	2,500
02/09/2021	53101	2022/003	17916	RPCL OP 1714	ARCHVIEW-Direct PYT_Ngara District Suprevison	05R339	8,599
07/01/2022	53103	2022/007	18384	RPCL OP 1923	Ngara District/Acting allowance LADP Coord/Ngara	05R339	9,016
09/03/2022	53101	2022/009	18598	RPCL OP 2028	LADP/TZA-Coordinator-Sal January to February 2022	05R339	5,000
09/03/2022	53101	2022/009	18599	RPCL OP 2029	LADP/TZA-Environ Exp-Sal January to February 2022	05R339	4,000
09/03/2022	53101	2022/009	18600	RPCL OP 2030	LADP/TZA-Procure Offic-Sal January to February 2022	05R339	4,000
09/03/2022	53101	2022/009	18601	RPCL OP 2031	LADP/TZA-Engineer-Sal January to February 2022	05R339	4,000
09/03/2022	53101	2022/009	18602	RPCL OP 2032	LADP/TZA-Dvpt Officer-Sal January to February 2022	05R339	4,000
04/04/2022	53101	2022/010	18750	RPCL OP 2070	Alice Amos_LADP Ngara-Salary March 2022	05R339	2,000
05/04/2022	53101	2022/010	18746	RPCL OP 2066	Chalamira_LADP Ngara-Salary March 2022	05R339	2,500
05/04/2022	53101	2022/010	18747	RPCL OP 2067	Ezekiel_LADP Ngara-Salary March 2022	05R339	2,000
05/04/2022	53101	2022/010	18748	RPCL OP 2068	Rogath_LADP Ngara-Salary March 2022	05R339	2,000
05/04/2022	53101	2022/010	18749	RPCL OP 2069	Subira_LADP Ngara-Salary March 2022	05R339	2,000
10/05/2022	53101	2022/011	18916	RPCL OP 2151	IRENE REMMY CHALAMIRA_Salary April 2022	05R339	2,500
10/05/2022	53101	2022/011	18917	RPCL OP 2152	EZEKIEL JOSIAH KUSSAGA_Salary April 2022	05R339	2,000
10/05/2022	53101	2022/011	18918	RPCL OP 2153	ROGATH BAGAMBA TIMANYWA_Salary April 2022	05R339	2,000
10/05/2022	53101	2022/011	18919	RPCL OP 2154	SUBIRA SIMON BAHEGWA_Salary April 2022	05R339	2,000
25/05/2022	53101	2022/011	18952	OP 2166	ARCHVIEW CONSULT_10% Advance-LADP Ngara	05R339	8,253
25/05/2022	53101	2022/011	18955	OP 2168	ARCHVIEW CONSULT_Inv No. 6 -LADP Ngara	05R339	4,268
30/05/2022	53101	2022/011	18960	RPCL OP 2171	Irene Remy_Salary May 2022 LADP Ngara	05R339	2,500
30/05/2022	53101	2022/011	18961	RPCL OP 2172	Ezekiel_Salary May 2022 LADP Ngara	05R339	2,000
30/05/2022	53101	2022/011	18962	RPCL OP 2173	Rogath_Salary May 2022 LADP Ngara	05R339	2,000
30/05/2022	53101	2022/011	18963	RPCL OP 2174	SUBIRA_Salary May 2022 LADP Ngara	05R339	2,000
28/06/2022	53101	2022/012	19347	RPCL OP 2257	Irene Remmy-LADP Ngara-Salary for June 2022	05R339	2,500
28/06/2022	53101	2022/012	19348	RPCL OP 2259	Ezekiel Josiah-LADP Ngara-Salary June 2022	05R339	2,000
28/06/2022	53101	2022/012	19349	RPCL OP 2260	Rogath Bagamba-LADP Ngara-Salary for June 2022	05R339	2,000
28/06/2022	53101	2022/012	19350	RPCL OP 2261	Subira Simon-LADP Ngara-Salary for June 2022	05R339	2,000

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28/06/2022	53101	2022/012	19351	RPCL OP 2262	Anthony Lameck-LADP Ngara-Salary for June 2022	05R339	2,000
13/06/2022	53101	2022/012	19310	RPCL OP 2220	CENTRAL PARK/LADP Ngara/Supply of Equipment	05R339	28,046
13/06/2022	53101	2022/012	19313	RPCL OP 2224	LADP NGARA/Advance replenishment	05R339	143,500
18/08/2021	53101	2022/002	17816	RPCL OP 1694	SIMR/LADP NGARA/Direct Pyt/INV04/Rusumo Sec School	05R339	62,503
02/09/2021	53101	2022/003	17917	RPCL OP 1715	RUMANYIKA Direct PYT_Ngara District Works	05R339	96,188
03/09/2021	53101	2022/003	17934	RPCL OP 1716	GOGAM CONSTR-LADP Ngara_Direct PYT-Works	05R339	50,793
17/09/2021	53101	2022/003	17952	Bounced OP 1716	Bounced OP 1716-GOGAM CONSTR-LADP Ngara_Direct PYT	05R339	(50,679)
17/09/2021	53101	2022/003	17953	RPCL OP 1742	GOGAM CONSTR-LADP Ngara_Direct PYT-Works	05R339	50,788
17/02/2022	53101	2022/008	18531	RPCL OP 1996	ECIA CO-LADP NGARA-INV03-Water Supply Project	05R339	165,303
16/05/2022	53101	2022/011	18932	RPCL OP 2155	Pyt on behalf LADP Ngara_INV. FESL - 075CL	05R339	37,443
10/06/2022	53101	2022/012	19308	RPCL OP 2218	OCKRA/LADP Ngara/Direct payment/Water Supply	05R339	12,326
13/06/2022	53101	2022/012	19309	RPCL OP 2219	SIMR/LADP Ngara/Final Payment/Released Retention	05R339	17,719
13/06/2022	53101	2022/012	19311	RPCL OP 2222	Rumanyika/LADP Ngara/Construction of School	05R339	7,631
13/06/2022	53101	2022/012	19312	RPCL OP 2223	GOGAM/LADP Ngara/Rehabilitation of Remela Folk	05R339	15,224
24/06/2022	53101	2022/012	19318	RPCL OP 2245	ARCHVIEW/LADP Ngara/Supervision/Water Supply	05R339	24,710
				Advance			
17/09/2021	53101	2022/003	17947	RPCL OP 1738	LRP Ngara_Interns Allowance July-December 2021	05R0334	12,000
14/01/2022	53101	2022/007	18404	RPCL OP 1936	LRP-TZA-Interns Allowances Jan to June 2022	05R0334	12,000
02/02/2022	53101	2022/008	18473	RPCL OP 1959	LRP-Advance for Unimplemented activities	05R0334	26,554
Total					Total (a)		803,686
Burundi-Commune Busoni							
03/09/2021	53101	2022/003	17931	RPCL OP 1731	Esperance-LADP Busoni_Salary July & August 2021	05R0340	4,000
29/09/2021	53101	2022/003	17984	RPCL OP 1758	LADP Direct PYT Busoni-Salary for Esperanc Sept 21	05R0340	2,000
10/11/2021	53101	2022/005	18155	RPCL OP 1833	Esperance_Salary October 2021 on behalf of Busoni	05R0340	2,000
11/01/2022	53101	2022/007	18396	RPCL OP 1933	LADP/BDI/Esperance/Accountant/December 2021	05R0340	2,000
07/02/2022	53101	2022/008	18501	RPCL OP 1983	LADP-BDI-Esperance-Accountant-Salary January 2022	05R0340	2,000
17/02/2022	53101	2022/008	18675	Bounced OP 1983	Bounced OP 1983_LADP-BDI-Esperance-Accountant-Sala	05R0340	(1,925)
08/03/2022	53101	2022/009	18586	RPCL OP 2018	LADP Bdi/Esperance/Accountant/Bounced Sal Jan 22	05R0340	2,000
06/04/2022	53101	2022/010	18754	RPCL OP 2074	Esperance_LADP Busoni-Salary March 2022	05R0340	2,000
10/05/2022	53101	2022/011	18913	RPCL OP 2148	IRANKUNDA Esperance_Salary April 2022	05R0340	2,000
30/05/2022	53101	2022/011	18966	RPCL OP 2177	Esperance_Salary May 2022 LADP Busoni	05R0340	2,000
28/06/2022	53101	2022/012	19356	RPCL OP 2267	Irakunda/LADP Busoni-Salary for June 2022	05R0340	2,000

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25/01/2022	53101	2022/007	18437	RPCL OP 1950	LADP BUSONI/Replenishment to Busoni Commune	05R0340	23,581
Total					Total (b)		43,656
Burundi-Commune Giteranyi							
03/09/2021	53101	2022/003	17929	RPCL OP 1729	Leonard-LADP Giteranyi_ Salary July & August 2021	05R0341	1,200
03/09/2021	53101	2022/003	17930	RPCL OP 1730	Jerome-LADP Giteranyi_ Salary July & August 2021	05R0341	4,000
03/09/2021	53101	2022/003	17932	RPCL OP 1732	Serge-LADP Giteranyi_ Salary July & August 2021	05R0341	4,000
03/09/2021	53101	2022/003	17933	RPCL OP 1733	Bonave-LADP Giteranyi_ Salary July & August 2021	05R0341	5,000
29/09/2021	53101	2022/003	17985	RPCL OP 1759	LADP Direct PYT Giteranyi Salary Serge Septembe 21	05R0341	2,000
29/09/2021	53101	2022/003	17986	RPCL OP 1760	LADP Direct PYT Giteranyi Salary Bonav Septembe 21	05R0341	2,500
29/09/2021	53101	2022/003	17987	RPCL OP 1761	LADP Direct PYT Giteranyi Salary Leona Septembe 21	05R0341	600
29/09/2021	53101	2022/003	17990	RPCL OP 1764	LADP Giteranyi_ Direct PYT-Jerome Salary Septemb 21	05R0341	2,000
10/11/2021	53101	2022/005	18153	RPCL OP 1836	Serge_ Salary October 2021 on behalf of Giteranyi C	05R0341	2,000
10/11/2021	53101	2022/005	18156	RPCL OP 1834	Leonar_ Salary October 021 on behalf of Giteranyi C	05R0341	600
10/11/2021	53101	2022/005	18157	RPCL OP 1835	Bonave_ Salary October 021 on behalf of Giteranyi C	05R0341	2,500
20/12/2021	53101	2022/006	18231	RPCL OP 1913	LADP Bdi-Esperance/Accountant Salary November 2021	05R0341	2,000
20/12/2021	53101	2022/006	18232	RPCL OP 1914	LADP Bdi-Jerome/Proc Officer Salary November 2021	05R0341	2,000
20/12/2021	53101	2022/006	18233	RPCL OP 1915	LADP Bdi-Serges/Chief Account Salary November 2021	05R0341	2,000
20/12/2021	53101	2022/006	18234	RPCL OP 1916	LADP Bdi-Bonaventure/Coord. Salary November 2021	05R0341	2,500
11/01/2022	53101	2022/007	18393	RPCL OP 1929	LADP/BDI/Jerome Proc officer/December 2021	05R0341	2,000
11/01/2022	53101	2022/007	18394	RPCL OP 1930	LADP/BDI/Serges Chief Accountant/December 2021	05R0341	2,000
02/02/2022	53101	2022/008	18466	RPCL OP 1931	LADP Bdi-Bonaventure-Salary for December 2021	05R0341	2,500
07/02/2022	53101	2022/008	18496	RPCL OP 1978	LADP-BDI-Celeus-Envm Expert-Salary January 2022	05R0341	2,000
07/02/2022	53101	2022/008	18497	RPCL OP 1979	LADP-BDI-Epimaque-Coordinator-Salary January 2022	05R0341	2,500
07/02/2022	53101	2022/008	18498	RPCL OP 1980	LADP-BDI-Patrick-Engineer-Salary January 2022	05R0341	2,000
07/02/2022	53101	2022/008	18499	RPCL OP 1981	LADP-BDI-Serge-Chief Accountan-Salary January 2022	05R0341	2,000
17/02/2022	53101	2022/008	18676	Bounced OP 1980	Bounced OP 1983_LADP-BDI-Patrick-Engineer-Salary J	05R0341	(1,925)
17/02/2022	53101	2022/008	18678	Bounced OP 1979	Bounced OP 1982_LADP-BDI-Epimaque-Coordinator-Sala	05R0341	(2,425)
08/03/2022	52701	2022/009	18585	RPCL OP 2017	Bank commission charges	05R0341	20
08/03/2022	52701	2022/009	18588	RPCL OP 2020	Bank Commission Charges	05R0341	20
08/03/2022	53101	2022/009	18583	RPCL OP 2015	LADP Bdi/Epimaque/Coordinator/Bounced Sal Jan 22	05R0341	2,500
08/03/2022	53101	2022/009	18585	RPCL OP 2017	LADP Bdi/Patrick/Engineer/Bounced Sal Jan 22	05R0341	2,000
08/03/2022	53101	2022/009	18588	RPCL OP 2020	LADP Bdi/Patrick/Engineer/Salary for Feb 22	05R0341	2,000

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08/03/2022	53101	2022/009	18589	RPCL OP 2021	LADP Bdi/Celeus/Environment Expe/Salary for Feb 22	05R0341	2,000
08/03/2022	53101	2022/009	18590	RPCL OP 2022	LADP Bdi/Serges/Chief Accountant/Salary for Feb 22	05R0341	2,000
08/03/2022	53101	2022/009	18591	RPCL OP 2023	LADP Bdi/Esperance/Accountant/Salary for Feb 22	05R0341	2,000
08/03/2022	53101	2022/009	18592	RPCL OP 2024	LADP Bdi/Epimaque/Coordinator/Salary for Feb 22	05R0341	2,500
06/04/2022	53101	2022/010	18752	RPCL OP 2072	Epimaque_LADP Giteranyi-Salary March 2022	05R0341	2,500
06/04/2022	53101	2022/010	18753	RPCL OP 2073	Serge_LADP Giteranyi-Salary March 2022	05R0341	2,000
06/04/2022	53101	2022/010	18755	RPCL OP 2075	Patrick_LADP Giteranyi-Salary March 2022	05R0341	2,000
06/04/2022	53101	2022/010	18756	RPCL OP 2077	Leonard_LADP Giteranyi-Salary March 2022	05R0341	600
06/04/2022	53101	2022/010	18757	RPCL OP 2078	Berchmas_LADP Giteranyi-Salary March 2022	05R0341	2,000
06/04/2022	53101	2022/010	18758	RPCL OP 2079	Mvuyekure_LADP Giteranyi-Salary March 2022	05R0341	300
06/04/2022	53101	2022/010	18759	RPCL OP 2080	Celeus_LADP Giteranyi-Salary March 2022	05R0341	2,000
06/04/2022	53101	2022/010	18767	RPCL OP 2089	Eugene Mujambere_LADP Giteranyi-Salary March 2022	05R0341	2,000
10/05/2022	53101	2022/011	18905	RPCL OP 2142	SERGES KUBWAYO Salary April 2022	05R0341	2,000
10/05/2022	53101	2022/011	18908	RPCL OP 2143	MUJAMBERE E_Salary April 2022	05R0341	2,000
10/05/2022	53101	2022/011	18909	RPCL OP 2144	BURATSINZE Jean_Salary April 2022	05R0341	2,000
10/05/2022	53101	2022/011	18910	RPCL OP 2145	NGOWENUBUSA Celeus_Salary April 2022	05R0341	2,000
10/05/2022	53101	2022/011	18911	RPCL OP 2146	NDAYISHIMIYE Leonard_Salary April 2022	05R0341	600
10/05/2022	53101	2022/011	18912	RPCL OP 2147	NTIRANDEKURA Patrick_Salary April 2022	05R0341	2,000
10/05/2022	53101	2022/011	18914	RPCL OP 2149	MURENGERANTWARI Epimaque_Salary April 2022	05R0341	2,500
10/05/2022	53101	2022/011	18915	RPCL OP 2150	MVUYEKURE Viateur_Salary April 2022	05R0341	300
30/05/2022	53101	2022/011	18964	RPCL OP 2175	CELEUS_Salary May 2022 LADP Giteranyi	05R0341	2,000
30/05/2022	53101	2022/011	18965	RPCL OP 2176	BURATSINZE_Salary May 2022 LADP Giteranyi	05R0341	2,000
30/05/2022	53101	2022/011	18967	RPCL OP 2178	Serge_Salary May 2022 LADP Giteranyi	05R0341	2,000
30/05/2022	53101	2022/011	18968	RPCL OP 2179	Epimaque_Salary May 2022 LADP Giteranyi	05R0341	2,500
30/05/2022	53101	2022/011	18969	RPCL OP 2180	Ntirandekura_Salary May 2022 LADP Giteranyi	05R0341	2,000
30/05/2022	53101	2022/011	18970	RPCL OP 2181	Leonard_Salary May 2022 LADP Giteranyi	05R0341	600
30/05/2022	53101	2022/011	18971	RPCL OP 2182	Mujambere_Salary May 2022 LADP Giteranyi	05R0341	2,000
30/05/2022	53101	2022/011	18972	RPCL OP 2183	Mvuyekure_Salary May 2022 LADP Giteranyi	05R0341	300
28/06/2022	53101	2022/012	19352	RPCL OP 2263	Celeus/LADP Giteranyi-Salary for June 2022	05R0341	2,000
28/06/2022	53101	2022/012	19353	RPCL OP 2264	Buratsinze/LADP Giteranyi-Salary for June 2022	05R0341	2,000
28/06/2022	53101	2022/012	19354	RPCL OP 2265	Serges Kubwayo-LADP Giteranyi-Salary for June 2022	05R0341	2,000
28/06/2022	53101	2022/012	19355	RPCL OP 2266	Epimaque/LADP Giteranyi-Salary for June 2022	05R0341	2,500

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28/06/2022	53101	2022/012	19357	RPCL OP 2268	Ntirandekura-LADP Giteranyi-Salary for June 2022	05R0341	2,000
28/06/2022	53101	2022/012	19358	RPCL OP 2269	Ndayishimiye-LADP Giteranyi-Salary for June 2022	05R0341	600
28/06/2022	53101	2022/012	19359	RPCL OP 2270	Mujambere-LADP Giteranyi-Salary for June 2022	05R0341	2,000
28/06/2022	53101	2022/012	19360	RPCL OP 2271	Mvuyekure-LADP Giteranyi-Salary for June 2022	05R0341	300
20/04/2022	53101	2022/010	18713	RPCL OP 2092	EXO BUILDING-LADP Bdi direct Pyt/RUZO Equipment	05R0341	3,324
21/04/2022	53101	2022/010	18717	RPCL OP 2095	INFOPERTECT-LADP BDI Direct Pyt/Giteranyi HO/Equip	05R0341	32,108
21/04/2022	53101	2022/010	18718	RPCL OP 2097	IBB-LAPD Bdi-Direct Pyt-Giteranyi HO Equipment	05R0341	116,758
21/04/2022	53101	2022/010	18719	RPCL OP 2098	IBB-LAPD Bdi-Direct Pyt-Giteranyi HO Equipment	05R0341	2,272
10/11/2021	53101	2022/005	18154	RPCL OP 1832	Jerome_Salary October 021 on behalf of Giteranyi C	05R0341	2,000
20/12/2021	53101	2022/006	18230	RPCL OP 1912	LADP Bdi-Leonard/Driver Salary November 2021	05R0341	600
11/01/2022	53101	2022/007	18395	RPCL OP 1932	LADP/BDI/Leonard/Driver/December 2021	05R0341	600
07/02/2022	53101	2022/008	18500	RPCL OP 1982	LADP-BDI-Leonard-Driver-Salary January 2022	05R0341	600
17/02/2022	53101	2022/008	18677	Bounced OP 1982	Bounced OP 1982_LADP-BDI-Leonard-Driver-Salary Jan	05R0341	(525)
08/03/2022	53101	2022/009	18584	RPCL OP 2016	LADP Bdi/Leonard/Driver/Bounced Sal Jan 22	05R0341	600
08/03/2022	53101	2022/009	18587	RPCL OP 2019	LADP Bdi/Leonard/Driver/Salary for Feb 22	05R0341	600
20/04/2022	53101	2022/010	18714	RPCL OP 2093	EXO BUILDING-LADP Bdi direct Pyt/RUZO&MUORE Ept	05R0340	170,816
Total					Total (c)		443,943
Grand Total transferred d= (a+b+c)							1,291,286