

1. Structure

Rwanda Social Accounting Matrix (SAM) is an economy-wide database that records all economic transaction flows which include production of good and services, generation of income accounts, allocation of primary income, secondary distribution income, and use/consumption between different economic agents during 2024.

A national SAM captures the detailed economic structure of a country through Institutional sectors such Households, Government, Non-financial corporation, Depository corporation, Other financial Corporation and Non-Profit Institution serving households (NIPISH). It is a square matrix in which each account is represented by a row and a column. Each cell reflects a payment from the column account to the row account, i.e., incomes appear along rows and expenditures along columns. Double-entry accounting requires that, for each account, total revenue (row total) equals total expenditure (column total).

Activities and commodities: SAM flows are valued at producer prices in activity accounts and at market prices in commodity accounts, i.e., inclusive of indirect taxes and transactions cost margins. Commodities consist of activity output, either exported or sold domestically, and imports. In the activity columns, payments are made to commodities (intermediate demand) factors of production (value-added, equal to operating surplus and compensation of employees). In the commodity columns, payments are made to domestic activities, the rest of the world, and various tax accounts (for domestic and import taxes).

Government unit: The government SAM is disaggregated into a core government account and various tax collection accounts. Direct payments between the government and other domestic institutions are reserved for transfers. Payments from the government to factors are captured in the government services activity. Government consumption demand is a purchase of the output from the government services activity, which in turn, pays labor.

Domestic non-government institutions: Domestic non-government institutions consist of households and enterprises. Enterprises earn factor incomes (reflecting their ownership of capital) and receive transfers from other institutions. Enterprise

incomes are used for corporate taxes, enterprise savings, and transfers to other institutions. In the SAM, enterprises are an aggregation of financial (depository corporations and other financial corporations) and non-financial corporations, as defined within the System of National Accounts (SNA).

Household sector: Household consumption, which appears in the SAM as payments from household accounts to activity accounts, is valued at producer prices, i.e., without marketing margins and sales taxes that may be levied on marketed commodities. Final household consumption of marketed commodities appears as payments from household accounts to commodity accounts, valued at consumer prices including marketing margins and taxes.

2. SAM Compilation and Data Sources

The previous section provides an overview of the general structure of the SAM, including its standardized classification of accounts across institutional sectors. This section describes the information contained in each row and column entry of the SAM. The SAM was compiled using following data key data sources:

- 1.** The 2024 Rwanda Supply and Use Table, developed following the SNA 2008 using the data from surveys on businesses, household and different administrative statistics, please see the following link (<https://statistics.gov.rw/statistical-publications/gross-domestic-produ...>).
- 2.** Government Finance Statistics (GFS) database provides detailed information on government revenues and expenditures and follows a standardized accounting framework which is the 2014 GFS;
- 3.** Detailed Balance of Payments Statistics following BPM6 Manuel;
- 4.** Monetary and financial statistics;
- 5.** Labor force Survey data;
- 6.** Tax statistics;
- 7.** Business surveys include the Integrated Business Enterprise Surveys (IBES), Foreign Private Capital (FPC) and others.

The compilation process was guided by the System of National Accounts 2008 (2008 SNA) manual. This report represents an extracted summary of the 2024 Rwanda SAM while the more granular and detailed dataset remains available for internal use and to selected users for economic surveillance and the monitoring of economic behavior across institution sectors.

3. Account within Rwanda SAM structure

3.1. Production / Goods and services accounts: records transaction in intermediate consumption to produce output across Institutional sectors. The Gross value added is the balancing Items resulted by taking output minus intermediated consumption

3.2. Generation of income account: it records the output of factors of production and sums up them to get Operating surplus/Mixed income.

3.3. Allocation Primary of income account: shows how resident institutional units and sectors receive primary incomes from production and asset ownership. The Balancing item in SAM is Gross National Income (GNI)

3.4. Secondary distribution of income accounts (SDI): in SAM SDI shows how the balance of primary incomes of a sector or economy is transformed into disposable income through the payment and receipt of current transfers. The balancing items is Gross National disposable Income (GNDI)

3.5. Use of income accounts: This account Track how money flows from production factors to institutional groups and how those groups spend for final consumption or save. The balancing item is National Saving.

Reference document (PDF & Excel)

- [Webnotes for 2024 SAM.pdf \(pdf, 303.54 KB\)](#)

LAST UPDATED: 13 Feb 2026

- [Rwanda 2024 SAM.xlsx \(xlsx, 15.43 KB\)](#)

LAST UPDATED: 24 Sep 2026

Related publication

[Rwanda - 2024 Supply and Use Table \(SUT\)](#)

Data source

[Gross Domestic Product \(GDP\)](#)

[Save as PDF](#) 