REPUBLIC OF RWANDA

45-NYAGATARE

4500-NYAGATARE DISTRICT

4500003-NYAGATARE DISTRICT HOSPITAL

4500003001-NYAGATARE HOSPITAL

P.O.Box: NYAGATARE/NYAGATARE HOSPITAL

Tel: 0788619191

Email: nyagatare.hospital@moh.gov.rw

IPSAS Transitional Financial Statements

For The Period ended 2026-06-30

1. Background of the institution

Nyagatare District Hospital was constituted by the Organic Law and falls under the Ministry of Health. The address of its registered office is Eastern Province, Nyagatare District, B.P 43 Nyagatare,

Email: nyagatare.hospital@moh.gov.rw

Principal activities

The principal activities of the Hospital:

1. To provide integral, equitable and qualitative healthcare service to the population,

2. To ensure technical mentorship and oversight of healthcare facilities in catchment area,

3. To reduce morbidity and mortality rate

The management who held office to the 30/06/2026 are:

1	Dr NDAYAMBAJE K. Eddy	Chief Budget Manager
2	GASASIRA Cassien	Director of Administration and Finance
3	NKEZABERA Uzziel Gilbert	Head of Accountant
4	BIZIMANA Gerard	Accountant
5	MUKAMUTARA JESCA	Accountant
6	KAYITESI Florence	Accountant
7	KAYESU Margret	Logistic Officer

2 . Statement of Responsibilities

Budget Agency:	4500-NYAGATARE DISTRICT
Department/Project:	4500003-NYAGATARE DISTRICT HOSPITAL
Cost center:	4500003001-NYAGATARE HOSPITAL
Cost Center TIN:	102058506

Article 78 of the Organic Law N° 002/2022.OL of 12/12/2022 on Public Finance Management requires public entities to submit annual Financial Statements to the Ministry of Finance and Economic Planning with forty-five (45) days following the end of the fiscal year.

Article 20 of the Organic Law N° 002/2022.OL further stipulates that the Chief Budget Manager is responsible for maintaining accounts and records of the public entity, preparing reports on budget execution, managing the financial resources for the public entity effectively, efficiently and transparently, ensuring sound internal control systems in the public entity and safeguarding the public property held by the public entity.

As Chief Budget Manager accepts responsibility for the financial statements, which have been prepared using appropriate accounting standards applicable to Public Entities.

These financial statements have been extracted from the accounting records of NYAGATARE HOSPITAL and the information provided is accurate and complete in all material respects. The financial statements also form part of the consolidated financial statements of the Government of Rwanda.

In my opinion, the financial statements give a true and fair view of the state of the financial affairs of NYAGATARE HOSPITAL. I further confirm that NYAGATARE HOSPITAL maintained proper accounting records that may be relied upon in the preparation of financial statements. I also confirm that adequate systems of internal control were maintained and operated effectively during the financial year to safeguard the assets of the public entity.

Nothing has come to the attention of Management to indicate that NYAGATARE HOSPITAL will not continue operating as a going concern for the foreseeable future.

3 . STATEMENT OF FINANCIAL POSITION

Budget Agency: 4500-NYAGATARE DISTRICT
Department/Project: 4500003-NYAGATARE DISTRICT HOSPITAL
Cost center: 4500003001-NYAGATARE HOSPITAL
Cost Center TIN: 102058506

	NOTES	CURRENT PERIOD : JUN-2025/2026	PREVIOUS PERIOD : JUN-2024/2025
ASSETS		**5,719,212,854**	**5,921,710,664**
CURRENT ASSETS		**633,785,425**	**727,730,630**
Cash and cash equivalents	34	129,687,933	72,923,226
Accounts Receivables-Current	35	381,965,737	501,201,200
Inventories	37	110,079,195	135,870,574
Prepayments and other current assets	38	12,052,560	17,735,630
NON CURRENT ASSETS		**5,085,427,429**	**5,193,980,034**
Property, Plant and Equipment (PPE)	47	5,085,427,429	5,193,980,034
EQUITY AND LIABILITIES		**5,719,212,854**	**5,921,710,664**
CURRENT LIABILITIES		**362,615,225**	**768,226,371**
Accounts Payable-Current	49	359,831,130	745,298,388
Tax liabilities	52	2,784,095	22,927,983
NON CURRENT LIABILITIES		-	-
EQUITY/ NET ASSETS		**5,356,597,629**	**5,153,484,293**
Accumulated Opening Balance		4,989,681,300	5,041,913,991
Adjustments made during the period		(14,137,087)	(246,175)
Surplus/ (Deficit) for the Period		381,053,416	111,816,477

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4 . STATEMENT OF FINANCIAL PERFORMANCE

Budget Agency: 4500-NYAGATARE DISTRICT
Department/Project: 4500003-NYAGATARE DISTRICT HOSPITAL
Cost center: 4500003001-NYAGATARE HOSPITAL
Cost Center TIN: 102058506

	NOTES	CURRENT PERIOD : JUN-2025/2026	PREVIOUS PERIOD : JUN-2024/2025
REVENUES		**2,721,175,410**	**2,431,078,641**
Voluntary Transfers other than grants	05	-	8,196,595
Transfers from reporting entities	08	317,976,296	392,044,661
Revenue from exchange transactions	10	2,172,049,114	1,428,093,331
Transfer of Assets from reporting entities	81	231,150,000	602,744,054
EXPENSES		**2,340,121,994**	**2,319,262,164**
Goods and services	14	1,914,296,107	1,890,362,209
Depreciation and amortisation expense	16	337,389,318	355,661,297
Grants and Other Transfers	20	1,800,000	1,728,000
Transfers to reporting entities	23	19,366,000	23,858,053
Social assistance	25	-	1,500,000
Other expenses	26	67,270,569	46,152,605
OTHER GAINS AND LOSSES		-	-
INCOME TAX		-	-
SURPLUS / (DEFICIT) FOR THE PERIOD IS ATTRIBUTABLE TO		**381,053,416**	**111,816,477**

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6 . STATEMENT OF CHANGES IN NET ASSETS

Budget Agency: 4500-NYAGATARE DISTRICT
Department/Project: 4500003-NYAGATARE DISTRICT HOSPITAL
Cost center: 4500003001-NYAGATARE HOSPITAL
Cost Center TIN: 102058506

	NOTES	ACCUMULATED SURPLUS / DEFICIT 2023/2024	MOVEMENT DURING THE YEAR 2024/2025	TOTAL 2024/2025
CHANGES IN NET ASSETS ITEMS		**4,733,843,167**	**419,641,126**	**5,153,484,293**
Initial Opening Balance		**4,326,286,807**	**308,070,824**	**4,634,357,631**
Initial Opening Balances	65	4,593,995,775	308,070,824	4,902,066,599
Payment of Capital Items	76	(267,708,968)	-	(267,708,968)
Accumulated surplus from previous years		**612,404,946**	**111,816,477**	**724,221,423**
Accumulated surplus/(deficit)	72	612,404,946	111,816,477	724,221,423
Accumulated adjustments		**(204,848,586)**	**(246,175)**	**(205,094,761)**
Adjustments on cash and cash equivalents	66	(87,491,308)	-	(87,491,308)
Adjustments on Receivables	67	(200,161,234)	(246,175)	(200,407,409)
Adjustments on current liabilities	70	82,803,956	-	82,803,956

	NOTES	ACCUMULATED SURPLUS / DEFICIT 2024/2025	MOVEMENT DURING THE YEAR 2025/2026	TOTAL 2025/2026
CHANGES IN NET ASSETS ITEMS		**5,153,484,293**	**203,113,336**	**5,356,597,629**
Initial Opening Balance		**4,634,357,631**	**(163,802,993)**	**4,470,554,638**
Initial Opening Balances	65	4,902,066,599	(163,802,993)	4,738,263,606
Payment of Capital Items	76	(267,708,968)	-	(267,708,968)
Accumulated surplus from previous years		**724,221,423**	**381,053,416**	**1,105,274,839**
Accumulated surplus/(deficit)	72	724,221,423	381,053,416	1,105,274,839
Accumulated adjustments		**(205,094,761)**	**(14,137,087)**	**(219,231,848)**
Adjustments on cash and cash equivalents	66	(87,491,308)	-	(87,491,308)
Adjustments on Receivables	67	(200,407,409)	(14,137,087)	(214,544,496)
Adjustments on current liabilities	70	82,803,956	-	82,803,956

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7 . STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL

Budget Agency: 4500-NYAGATARE DISTRICT
Department/Project: 4500003-NYAGATARE DISTRICT HOSPITAL
Cost center: 4500003001-NYAGATARE HOSPITAL
Cost Center TIN: 102058506

Period: **JUN-2025/2026**

PARTICULARS	NOTES	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE	PERFOR MANCE
RESOURCES		**2,162,404,655**	**2,291,769,487**	**2,490,025,410**	**(198,255,923)**	**108.7%**
Voluntary Transfers other than grants	**05**	**60,275,792**	**60,275,792**	**-**	**60,275,792**	**0.0%**
Transfers from reporting entities	**08**	**377,633,579**	**337,140,446**	**317,976,296**	**19,164,150**	**94.3%**
Revenue from exchange transactions	**10**	**1,724,495,284**	**1,894,353,249**	**2,172,049,114**	**(277,695,865)**	**114.7%**
PAYMENTS		**2,068,576,742**	**2,196,509,062**	**2,112,811,871**	**83,697,191**	**96.2%**
Goods and services	**14**	**1,983,765,401**	**2,089,394,413**	**1,914,296,107**	**175,098,306**	**91.6%**
Grants and Other Transfers	**20**	**1,728,000**	**1,728,000**	**1,800,000**	**(72,000)**	**104.2%**
Transfers to reporting entities	**23**	**15,823,200**	**35,218,628**	**19,366,000**	**15,852,628**	**55.0%**
Social assistance	**25**	**-**	**-**	**-**	**-**	**-**
Other expenses	**26**	**67,260,141**	**70,168,021**	**67,270,569**	**2,897,452**	**95.9%**
Inventories	**37**	**-**	**-**	**110,079,195**	**(110,079,195)**	**-**
ACQUISITION OF NON-CURRENT ASSETS		**93,827,913**	**95,260,425**	**25,619,132**	**69,641,293**	**26.9%**
ACQUISITION OF CAPITAL ITEMS(NOTE 15&76)		**-**	**-**	**-**	**-**	**-**
Payment of Capital Items	76	-	-	-	-	-
ACQUISITION OF NON-CURRENT ASSETS		**93,827,913**	**95,260,425**	**25,619,132**	**69,641,293**	**26.9%**
Property, Plant and Equipment (PPE)	47	93,827,913	95,260,425	25,619,132	69,641,293	26.9%
TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES		**-**	**-**	**-**	**-**	**-**
NET ACQUISITION OF FINANCIAL ASSETS		**-**	**-**	**-**	**-**	**-**
NET INCURRENCE OF LIABILITIES		**-**	**-**	**-**	**-**	**-**

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7 . INDIRECT METHOD CASHFLOW STATEMENT

Budget Agency: 4500-NYAGATARE DISTRICT
Department/Project: 4500003-NYAGATARE DISTRICT HOSPITAL
Cost center: 4500003001-NYAGATARE HOSPITAL
Cost Center TIN: 102058506

	NOTES	CURRENT PERIOD : JUN-2025/2026	PREVIOUS PERIOD : JUN-2024/2025
CASH FLOW FROM OPERATING ACTIVITIES(A)		**82,383,839**	**22,703,212**
Surplus / (Deficit) for the period		-	-
Surplus / (deficit) for the period		381,053,416	111,816,477
Non-Cash Movements		-	-
Depreciation, impairment and amortisation expense		337,389,318	355,661,297
Change in inventory		(110,079,195)	-
Change in receivables		124,918,533	(181,252,308)
Change in payables		(405,611,146)	339,467,975
Change in other current assets		(14,137,087)	(246,175)
(Gains)/losses on sale of property, plant and equipment		-	-
Non-Cash Gifts/Donations Received		-	-
Non-Cash Transfer-in of Assets		(231,150,000)	(602,744,054)
Non-Cash Transfer-out of Assets		-	-
CASH FLOWS FROM INVESTING ACTIVITIES(B)		**(25,619,132)**	**(46,182,600)**
Property, Plant and Equipment (PPE)	**47**	**(25,619,132)**	**(46,182,600)**
Payment of Capital Items	**76**	-	-
CASH FLOW FROM FINANCING ACTIVITIES(C)		-	-
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS(D)		**56,764,707**	**(23,479,388)**
CASH AND CASH EQUIVALENT AT BEGINNING OF THE PERIOD(E)		**72,923,226**	**96,402,614**
CASH AND CASH EQUIVALENT AT THE END OF THE PERIOD(F)		**129,687,933**	**72,923,226**
CONTROL.		-	-

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8. Notes to the Financial Statements

8.1 Basis of Reporting

8.1.1 Statement of Compliance

These financial statements have been prepared in accordance with the Organic Law No. 002/2022 of 12 December 2022 on Public Finance Management and the International Public Sector Accounting Standards (IPSASs) issued by the International Public Sector Accounting Standards Board (IPSASB).

The financial statements have been prepared on the transitional accrual basis in accordance with IPSAS 33 – First-time Adoption of Accrual Basis IPSASs. In applying IPSAS 33, the Government has used selected transitional exemptions while progressively recognizing, measuring and disclosing assets, liabilities, revenue and expenses.

Accordingly, these financial statements should be read together with the transitional disclosures contained in these notes, which explain the areas where full IPSAS recognition has not yet been achieved.

8.1.2 First-Time Adoption and Transitional Arrangements

The Government is implementing accrual IPSAS over a three-year transition period as permitted by IPSAS 33.

During FY 2025/26, assets and liabilities for which reliable information and measurement were available have been recognized in the Statement of Financial Position (see Note 8.1.6(a)). Other categories that do not yet meet the recognition and measurement requirements have been deferred and are disclosed under "Other Important Disclosures" (see Note 8.1.6(b)) until sufficient information becomes available.

8.1.3 Reporting Entity

These financial statements have been prepared by NYAGATARE HOSPITAL in accordance with Article 78 of the Organic Law on Public Finance Management, which requires public entities to prepare monthly and annual financial statements.

The financial statements were authorized for issue by the Chief Budget Manager on 02 September 2026.

8.1.4 Reporting period

The Government of Rwanda Fiscal Year runs from 1st July to 30th June. These financial statements cover the period ended 30th June 2026. The comparative figures reflect the 12 months ended 30th June 2025.

8.1.5 Basis of preparation

These financial statements have been prepared on the going concern basis using the accrual basis of accounting, except where transitional exemptions permitted under IPSAS 33 have been applied.

Under the accrual basis, revenue is recognized when the Government obtains control of resources or satisfies the relevant recognition criteria, while expenses are recognized when obligations arise or resources are consumed, regardless of when cash is received or paid.

Accounting policies have been applied consistently to all periods presented unless otherwise stated. The significant accounting policies applied in preparing these financial statements are set out under section 8.3.

8.1.6 Accrual accounting transitional notes

The Government has classified assets and liabilities into two categories, based on readiness for recognition under IPSAS in line with IPSAS 33, paras. 13–20.

(a) Assets and Liabilities currently Recognized:

The following Asset and liability categories are currently measured and recognized in the fiscal year 2025/26, in line with IPSAS requirements:

- Land, buildings, and heritage buildings;
- Transport, ICT, machinery, and office equipment;
- Infrastructure assets;
- Investment property;
- Biological assets – animals;
- Purchased and internally generated intangible assets;
- Strategic stock and materials and supply inventories;
- Financial assets (Receivables, Investments, Cash and Cash equivalents); and
- Financial liabilities (Loans and Payables).

(b) Assets and Liabilities not yet Recognized:

The following categories have not yet been recognized because reliable measurement information is still being developed. These items are disclosed as part of the Governments transition to full accrual IPSAS in accordance with IPSAS 33.

- Biological assets – plants;
- Heritage assets (non-building);
- Right of Use assets and lease liabilities;
- Provisions;
- Service concession assets and liabilities;
- Indoor assets of subsidiary entities; and
- Tangible natural resources held for conservation that are assets and whose values can be reliably determined.

8.1.7 Functional and Presentation Currency

The financial statements are presented in Rwandan Francs (Frw), which is the functional and presentation currency of the Government of Rwanda. Unless otherwise stated, amounts are presented in Frw.

8.1.8 Basis of consolidation

Financial statements comprise the consolidated operations of the entity and transactions and balances between controlling and controlled entities are eliminated on sub-consolidation in line with IPSAS 35. Where complete elimination is not practicable because of timing, data limitations or cost-benefit considerations, the nature of the simplification, the reason for using it and managements assessment of materiality have been disclosed.

8.2 Significant Judgements and Estimates

The preparation of financial statements requires the reporting entity to make judgements, estimates and assumptions that affect the reported amounts of income, expense and liabilities.

The most critical of these judgements and estimates and their impact are:

Scope of consolidation

Judgement was required at the controlling entity level to determine what entities are controlled and therefore consolidated in financial statements. An entity is controlling another entity when it is exposed to, or has rights to, variable benefits from its involvement with that entity and can affect the nature or amount of those benefits through the exercise of its power over that entity. This judgement affects assets, liabilities, revenue, expenses, eliminations and net assets/equity.

Recognition of liabilities and expenses

Management exercises judgement in determining when a present obligation exists and whether the recognition criteria for liabilities and related expenses have been met. This includes assessing legal and constructive obligations, the probability of resource outflows and the reliability of measurement.

IPSAS 33 recognition decisions

Judgement was required to determine whether assets met recognition and measurement criteria under the transitional arrangement set by the Government of Rwanda under IPSAS 33 in FY 2025/26 or are deferred for future periods. This judgement affects completeness of the statement of financial position and transition disclosures.

Deemed cost for legacy assets

Recognition of some legacy assets where historical cost was unavailable was determined through fair value (as deemed cost as allowed under IPSAS 33) for land, buildings, and transport equipment. The use of deemed cost required judgement on the appropriateness of valuation models, which has an impact on the carrying amounts of Property Plant and Equipment on the statement of financial position.

Useful lives and residual values

Judgement was also required in estimating the period of service potential and residual value of non-current assets when determining depreciation, which has an impact on the carrying values of non-current assets.

Assumptions were made about the continued use of assets, that assets will continue to be used in service delivery.

8.3 Accounting Policies

The following is a summary of significant accounting policies:

8.3.1 Revenue

Revenue is recognized when the Government obtains control of resources, has an enforceable right to receive resources, or satisfies a performance obligation, as applicable. Revenue is measured at the fair value of consideration received or receivable, unless another measurement basis is required by the relevant IPSAS.

Tax Revenue represents revenue for the year ended 30th June 2026 based on the revenue recognized when a tax recognition point has occurred, and the tax revenue can be reliably measured. Rwanda Revenue Authority (RRA) is the principal revenue collector of government revenue. Local Governments have also been allowed to collect some of the tax revenue on their behalf.

Grants (including donations) transactions arise when the Government of Rwanda receives resources from other parties without directly giving approximately equal value in exchange. They are measured at the fair value of the assets received. If assets are received in-kind (e.g. equipment, food aid), the fair value is determined by reference to replacement cost or recent transaction values of similar assets.

Transfers are transactions between cost or revenue centers within the public sector without receipt of goods and services in return as a direct counterpart and include transfers from Treasury. All transfers are eliminated upon consolidation.

Revenue from the supply of goods and services to third parties is recognized when the significant risks and rewards of ownership have been transferred to the buyer and measured at the fair value of consideration received or receivable.

Rental revenue is recognized in the Statement of Financial Performance on a straight-line basis over the term of the lease. Lease incentives granted are recognized evenly over the term of the lease as a reduction in total rental revenue.

Dividend revenue from investments is recognized when the Government’s rights as a shareholder to receive payment have been established.

8.3.2 Expenses

All expenses are recognized when goods or services are received, resources are consumed, obligations arise, or assets are consumed in providing public services.

Transfer payments, subsidies and grants paid are recognized when eligibility criteria are met, and the Government has a present obligation to transfer resources. Where payments relate to acquisition or construction of qualifying non-current assets, the costs are capitalized rather than expensed.

Compensation of employees includes salaries and wages; annual leave and other similar benefits are recognized as an expense in the Statement of Financial Performance. Employee entitlements to be settled within 12 months are reported at the amount expected to be paid. Government annual leave entitlements lapse on 31 December each year and are not carried forward to subsequent periods. Accordingly, annual leave is treated as a non-accumulating short-term employee benefit.

Government employees participate in statutory social security and health insurance schemes administered by the Rwanda Social Security Board and the employer contributions are recognized as an expense in the period in which employees render the related service. Contributions payable but not yet remitted at the reporting date are recognized as a liability. Government entities have no legal or constructive obligation to pay benefits beyond the statutory contributions.

Expenditure on consumption of goods and services from third parties is recognized when the significant risks and rewards of ownership have been transferred to the buying entity and is measured at the fair value of consideration incurred.

Transfer payments and subsidies are recognized as an expense in the period when an application for a benefit/subsidy has been received, and the eligibility criteria have been met.

Interest expense on direct borrowing classified as amortized cost is accrued.

8.3.3 Property, Plant and Equipment

Property, plant and equipment are initially measured at cost.

During the transition to accrual accounting, legacy assets recognized for the first time are measured at historical cost or, where historical cost is unavailable, fair value used as deemed cost in accordance with IPSAS 33.

After initial recognition, assets are carried at cost less accumulated depreciation and impairment losses unless another measurement basis is required.

Depreciation is calculated using the straight-line method over the estimated useful lives of assets. Depreciation commences when an asset is available for use and ceases when it is derecognized or classified as held for disposal. Land and assets under construction are not depreciated.

Heritage assets are assets of cultural, historical, artistic, scientific or environmental significance controlled by the Government. Heritage assets recognized during the transition to accrual accounting are measured at historical cost or, where historical cost is unavailable, at fair value used as deemed cost in accordance with IPSAS 33.

Heritage assets with finite useful lives are depreciated over their estimated useful lives, while those with indefinite useful lives are not depreciated. All recognized heritage assets are assessed for impairment where there is an indication that their carrying amount may not be recoverable.

8.3.4 Investment Property

Investment property comprises land or buildings (or part of a building) held to earn rental income, for capital appreciation, or both, rather than for use in the delivery of public services or for administrative purposes.

During the transition to accrual accounting, investment property recognized for the first time is measured at historical cost or, where historical cost is unavailable, at fair value used as deemed cost, in accordance with the transitional provisions of IPSAS 33.

Subsequently, investment property is measured using the fair value model. Fair value is determined at each reporting date, and any gains or losses arising from changes in fair value are recognized in the Statement of Financial Performance in the period in which they arise.

8.3.5 Biological Assets

Biological assets comprise living animals and plants controlled by the Government from which future economic benefits or service potential are expected.

Biological assets are measured at fair value less costs to sell where this can be determined reliably.

Animal-based biological assets are recognized in FY 2025/26. Plant-based biological assets remain subject to the IPSAS 33 transitional arrangements pending completion of reliable valuation information.

8.3.6 Intangible Assets

Intangible assets include software (purchased/licensed), systems under development, and e-Government platforms and internally generated intangibles.

Initial recognition is at cost, including purchase price and directly attributable costs to bring the asset to use. Subsequently measured at cost less accumulated amortization and impairment losses.

8.3.7 Inventories

Inventory comprises materials and supplies as well as strategic stocks—such as food security stocks and fuel. Inventories are initially measured at cost, applying the Weighted Average Cost (WAC) method for cost assignment.

8.3.8 Natural resources held for conservation

Where Government controls significant natural resources, protected areas, conservation assets, national parks, forests, water bodies, mineral resources or heritage sites that do not yet meet recognition and reliable measurement criteria, the nature and extent of those resources are disclosed qualitatively and, where practicable, using non-financial measures such as area, number of sites, category, location and responsible institution.

8.3.8 Financial Instruments

Financial assets include cash, receivables, investments and other contractual rights to receive cash or another financial asset.

Financial liabilities include payables, borrowings and other contractual obligations to deliver cash or another financial asset.

Financial instruments are recognized when the Government becomes a party to the contractual provisions of the instrument.

Financial instruments such as receivables and payables that are short-term in nature are measured at amounts expected to be received or paid, while long-term payables such as public debt and borrowings are measured at amortized cost. Foreign currency debt is translated at the closing exchange rate, with exchange gains and losses recognized in surplus or deficit.

The Government is exposed to credit risk, liquidity risk, interest rate risk, currency risk and other market risks. Risk management is coordinated by the Ministry of Finance and Economic Planning and through entity-level controls. Material exposures, maturity analysis and sensitivity information are disclosed where practicable.

8.3.9 Provisions, contingent assets and contingent liabilities

Provisions are recognized when Government has a present legal or constructive obligation as a result of a past event, an outflow of resources embodying economic benefits or service potential will probably be required to settle the obligation, and the amount can be reliably estimated. Provisions are measured at the best estimate of the expenditure required to settle the obligation at the reporting date.

Contingent liabilities are disclosed where a possible obligation exists or where a present obligation exists, but an outflow is not probable or cannot be measured reliably. Contingent assets are disclosed where an inflow of economic benefits or service potential is probable but not virtually certain. Contingent assets and contingent liabilities are not recognized in the statement of financial position.

Tax disputes, litigation, customs suspense procedures, claims under appeal, public-private partnership exposures, guarantees, pending contractual claims and donor refund risks are assessed for recognition or disclosure. Where material, disclosures include the nature of the uncertainty, estimated financial effect where practicable, timing uncertainty and whether reimbursement is expected.

8.3.10 Subsequent events

Events occurring between the reporting date and the date on which the financial statements are authorized for issue are evaluated to determine whether they require adjustment to, or disclosure in, the financial statements.

8.3.11 Changes in accounting policies and estimates

Changes in accounting policies are applied retrospectively unless impracticable.

Changes in accounting estimates are recognized prospectively in the period of change and future periods where applicable.

8.3.12 Related parties

The Government regards a related party as a person or an entity with the ability to exert control individually or jointly or to exercise significant influence over it or vice versa. Material related party transactions and balances are disclosed in accordance with IPSAS requirements, except for transactions that occur within normal supplier or citizen relationships on terms and conditions no more favorable than those available to the public.

8.3.13 Budget information

The original budget for financial year 2025/26 was approved by the Parliament / District Council for Local Government before the commencement of the financial year. Subsequent revisions were made to the approved budget in accordance with the law. A comparison of budget and actual amounts is prepared and presented in the statement of comparison of budget and actual amounts.

8.3.14 Foreign currency transactions

Foreign currency transactions are translated into Rwandan Francs using the exchange rate published by the National Bank of Rwanda at the transaction date.

Assets and liabilities denominated in foreign currencies are translated at the closing exchange rate at the reporting date. Exchange differences arising on translation are recognized in surplus or deficit in the period in which they arise.

8.3.15 Important Disclosure

The legacy non-current assets and liabilities categories listed under section 8.1.6 (b) are disclosed under the important disclosure section of the financial statements for the year ended 30th June 2026.

9 . NOTE TO FINANCIAL STATEMENT

Budget Agency: 4500-NYAGATARE DISTRICT
Department/Project: 4500003-NYAGATARE DISTRICT HOSPITAL
Cost center: 4500003001-NYAGATARE HOSPITAL
Cost Center TIN: 102058506

	NOTES	CURRENT PERIOD : JUN-2025/2026	PREVIOUS PERIOD : JUN-2024/2025
Voluntary Transfers other than grants	**05**	**-**	**8,196,595**
144103 Medical relief supplies contributions		-	8,196,595
Transfers from reporting entities	**08**	**317,976,296**	**392,044,661**
0801 Transfers from reporting entities		306,064,260	380,132,625
0802 Intra transfers from reporting entities		11,912,036	11,912,036
Revenue from exchange transactions	**10**	**2,172,049,114**	**1,428,093,331**
142337 Consultations		311,355,883	163,939,910
142338 Hospitalisation		179,522,573	91,531,917
142342 Sale of drugs		414,212,063	387,512,002
142343 Laboratory		283,761,954	283,444,693
142346 Imaging and scanning		88,391,144	96,046,054
142349 Ambulance fees		189,840,799	142,108,794
142350 Medical procedures fees		675,229,282	235,259,187
142351 Ophthalmology		5,919,234	3,128,072
142355 Incinerator fees		1,611,000	419,200
142359 Other health related revenues		22,205,182	24,703,502
Goods and services	**14**	**1,914,296,107**	**1,890,362,209**
221101 Stationery and Printing Consumables		16,213,457	43,296,987
221103 Cleaning and Maintenance of Premises consumables		-	6,762,500
221104 Computer Consumables		-	3,253,600
221114 Equipment Accessories		-	2,500,000
221117 Washing and sanitation materials		766,500	-
221201 Water and Electricity Bills		-	-
221202 Fuels		249,000	1,148,100
221205 Water Bills		12,244,844	24,668,632
221206 Electricity Bills		95,318,522	70,030,179
221302 Rentals of Residential Premises		-	-
221402 Fax and Telephone		38,615,212	36,595,600
221403 Internet Costs		15,520,044	14,199,240
221601 Bank charges		957,317	855,155
221703 Adverts and Announcements		9,000	170,400
221704 Meetings and Special Assembly Costs		-	-
221709 Public Holidays Ceremonies		-	-
221714 Flags, Banners and decoration costs		-	-
222109 Contractual Personnel		430,075,537	242,022,334

	NOTES	CURRENT PERIOD : JUN-2025/2026	PREVIOUS PERIOD : JUN-2024/2025
222112 Cleaning services		95,310,333	92,144,818
222113 Gardening Costs		-	16,042,533
222117 Expert Valuation Fees		-	6,000,000
222118 Performance Based Financing (PBF)		143,763,805	287,269,298
222119 Incentives for Special Categories		2,904,300	-
222122 Technical Assistance remuneration- works		-	-
222199 Other Professional Services Fees		16,320,096	17,649,850
223101 Transportation Cost for Domestic Business Travel		1,290,000	-
223104 Domestic Per Diems		126,626,652	105,296,289
223105 International Per Diems		-	-
223106 Hotel Allowance for Domestic Business Travel		73,551,902	21,713,465
223108 Fuel and Lubricants for Motor Vehicles		99,251,211	84,983,629
223111 Mileage allowances		-	2,291,370
223113 Transport to and from work		-	-
223114 Vehicles for business and personal use		-	-
223116 Meals		-	49,400,140
223199 Other transportation costs		-	-
224103 Maintenance and/or Repairs of Hospital Buildings		36,650,022	113,041,999
224108 Maintenance and/or Repairs of Networks infrastructures		-	-
224109 Maintenance and/or Repairs of Information communication and technology lease line		15,217,840	-
224110 Maintenance and Repairs of Vehicles and Motorbikes		11,125,030	50,107,722
224112 Maintenance and/or Repairs of Hospital and Health center Equipment		10,228,000	14,766,600
224131 Maintenance and repairs- Hospital buildings and structures		88,810,004	-
224162 Maintenance and repairs - Fixtures and fittings		7,244,132	-
224167 Maintenance and repairs - Computer accessories		14,018,560	1,970,600
224202 Equipment Spare Parts		22,508,400	-
224204 Construction Consumables Materials		3,373,081	17,762,722
227101 Medical reagents and drugs		-	505,540,911
227102 Medical Supplies		489,357,306	-
227108 Oxygen costs		17,760,000	26,640,000
227201 Uniforms		8,764,300	9,955,700
227202 Other Official Wear		13,272,000	22,281,836
227203 Working Shoes		-	-
227205 Bed Sheets and Pillow cases		6,979,700	-
227207 Beddings		-	-
227208 Curtains		-	-
Depreciation and amortisation expense	**16**	**337,389,318**	**355,661,297**
239508 Depreciation- Public buildings and structures		3,113,020	3,780,900
239511 Depreciation- Hospital buildings and structures		78,016,827	81,231,792
239512 Depreciation- Accommodation buildings and structures		3,533,823	4,130,244

	NOTES	CURRENT PERIOD : JUN-2025/2026	PREVIOUS PERIOD : JUN-2024/2025
239525 Depreciation - Road Transport Equipment		55,714,181	44,619,484
239530 Depreciation - Water machinery and equipment		4,812	-
239531 Depreciation - Energy machinery and equipment		2,684,403	2,316,662
239535 Depreciation - Service Industry machinery and equipment		4,549,844	5,455,512
239536 Depreciation - Medical Equipment		129,182,468	120,990,072
239541 Depreciation - Furniture and furnishings		34,929,084	46,643,100
239543 Depreciation - Domestic appliances		700,000	-
239544 Depreciation - Laboratory equipment		10,408,104	6,344,976
239546 Depreciation - Computers		13,845,507	36,131,243
239549 Depreciation - Computer printers		10,144	2,197,644
239553 Depreciation - Network security equipment		-	279,996
239585 Depreciation - Printing and Photographic and Audio and Visual Equipment		697,101	1,539,672
Grants and Other Transfers	**20**	**1,800,000**	**1,728,000**
267311 Transfer to Health centres		1,800,000	1,728,000
Transfers to reporting entities	**23**	**19,366,000**	**23,858,053**
2301 Inter Transfers to reporting entities		-	4,476,853
2302 Intra transfers to reporting entities		19,366,000	19,381,200
Social assistance	**25**	**-**	**1,500,000**
272103 Assistance to Vulnerable Groups		-	1,500,000
272202 Assistance to Vulnerable Groups		-	-
Other expenses	**26**	**67,270,569**	**46,152,605**
289101 Building Insurance		8,106,260	3,602,782
289102 Automobile And Aircrafts Insurance		50,977,561	41,097,193
285109 Sitting allowances		888,500	1,452,630
285113 Grant refund		7,298,248	-
Cash and cash equivalents	**34**	**129,687,933**	**72,923,226**
311101-4500003001 Petty cash account 311101		-	83,542
311310 Bank Account311310		-	3,827,629
311312-4500003001 100011084987 - NYAGATARE HOSPI FONCTIONNEMENT [FRW - BANK OF KIGALI]		120,875,210	61,772,833
311313-4500003001 100017587198 - NYAGATARE HOSPITAL/AMBULLANCE [FRW - BANK OF KIGALI]		4,602	626,032
311314-4500003001 100017587271 - NYAGATARE HOSPITAL MEDICAMENT [FRW - BANK OF KIGALI]		1,177,932	734,872
311315-4500003001 100017587678 - NYAGATARE HOSPI GF SSF MALARIA [FRW - BANK OF KIGALI]		4,823,742	5,546
311316-4500003001 100017587352 - NYAGATARE HOSPITAL FORMATION [FRW - BANK OF KIGALI]		21,323	5,189,907
311317-4500003001 100017587433 - GAVI HSS NYAGATARE DISTRICT [FRW - BANK OF KIGALI]		64,318	5,610
311318-4500003001 000580773185628 - NYAGATARE HOSPI/GF SSF HIV/HD [FRW - BANK OF KIGALI]		232,078	117,158
311319-4500003001 100017587786 - TB NSF GRANT NYAGATARE HOSPITA [FRW - BANK OF KIGALI]		10,045	192,385

	NOTES	CURRENT PERIOD : JUN-2025/2026	PREVIOUS PERIOD : JUN-2024/2025
311320-4500003001 100017587867 - SGBV PROJECT [FRW - BANK OF KIGALI]		674,348	10,483
311321 Bank Account311321		-	-
311322-4500003001 100070802931 - NYAG/DIST.HOSP.LUNETTE ACCOUNT [FRW - BANK OF KIGALI]		873,289	279,168
311323-4500003001 1000059753 - NYAGATARE DIST. HOSPITAL OPERATIONAL [FRW - BANQUE NATIONALE DU RWANDA (BNR)]		222,850	42,518
311324 Bank Account311324		-	-
311325-4500003001 100189740594 - RBC CDC COAG CLINICAL S NYAGATARE HD [FRW - BANK OF KIGALI]		708,196	35,543
Accounts Receivables-Current	**35**	**381,965,737**	**501,201,200**
312101 Accounts receivables - Customers		7,577,541	55,176,986
312103 Accounts Receivables-Health Insurers		334,786,811	441,254,650
312199 Other accounts receivables		-	4,769,564
312401 Inter Receivables from Other Government Entities - Control account		39,601,385	-
312403 Intra Receivables between Entities and Subsidiaries - Control account		-	-
312701 Receivable from Government Aided Health Centres		-	-
Inventories	**37**	**110,079,195**	**135,870,574**
301101 Materials and Supplies		-	135,870,574
301201 Acquisition Materials and Supplies		110,079,195	-
Prepayments and other current assets	**38**	**12,052,560**	**17,735,630**
312802 Advance payments on Goods and Services Contracts		12,052,560	17,735,630
Property, Plant and Equipment (PPE)	**47**	**5,085,427,429**	**5,193,980,034**
362103 Public buildings and structures		123,425,263	123,425,263
362106 Health facility buildings and structures		2,882,655,526	2,882,655,526
362107 Residential buildings and structures		177,600,564	177,600,564
362703 Accumulated Depreciation- Public buildings and structures		(7,208,995)	(4,095,975)
362706 Accumulated Depreciation- Hospital buildings and structures		(166,017,935)	(88,001,108)
362707 Accumulated Depreciation- Accommodation buildings and structures		(8,008,254)	(4,474,431)
371101 Road Transport Equipment		771,153,414	559,603,414
371501 Accumulated Depreciation - Road Transport Equipment		(100,846,559)	(45,132,378)
363207 Acquisition - ICT network lines		-	-
372103 Energy machinery and equipment		41,600,000	22,000,000
372108 Service Industry machinery and equipment		4,650,000	4,650,000
372110 Medical Equipment		1,339,491,990	1,339,491,990
372113 Furniture and furnishings		204,962,766	204,962,766
372116 Laboratory equipment		99,610,250	99,610,250
372208 Acquisition - Medical Equipment		19,800,000	6,900,000
372213 Acquisition - Furniture and furnishings		28,203,800	25,747,600
372402 Accumulated Depreciation - Water machinery and equipment		(4,812)	-
372403 Accumulated Depreciation - Energy machinery and equipment		(5,184,398)	(2,499,995)
372407 Accumulated Depreciation - Service Industry machinery and equipment		(10,082,861)	(5,533,017)

	NOTES	CURRENT PERIOD : JUN-2025/2026	PREVIOUS PERIOD : JUN-2024/2025
372408 Accumulated Depreciation - Medical Equipment		(279,355,086)	(131,072,578)
372413 Accumulated Depreciation - Furniture and furnishings		(86,020,951)	(48,335,727)
372415 Accumulated Depreciation - Domestic appliances		(700,000)	-
372416 Accumulated Depreciation - Laboratory equipment		(17,281,828)	(6,873,724)
373102 Computers		104,724,850	104,724,850
373105 Computer printers		6,593,000	6,593,000
373109 Network security equipment		1,400,000	1,400,000
373110 Printing and Photographic and Audio and Visual Equipment		7,698,300	7,698,300
373202 Acquisition - Computers		17,969,912	13,535,000
373203 Acquisition - Computer accessories		-	-
373209 Acquisition - Network security equipment		5,828,020	-
373299 Acquisition of other ICT equipment		-	-
373402 Accumulated Depreciation - Computers		(63,641,414)	(46,247,468)
373405 Accumulated Depreciation - Computer printers		(2,390,925)	(2,380,781)
373409 Accumulated Depreciation - Network security equipment		(303,329)	(303,329)
373410 Accumulated Depreciation- Printing and Photographic and Audio and Visual Equipment		(4,892,879)	(1,667,978)
Accounts Payable-Current	**49**	**359,831,130**	**745,298,388**
412101 Outstanding Payment to Suppliers		359,801,530	663,440,793
412105 Returned payments		29,600	199,088
412107 Transit funds control account		-	-
412108 Other Accounts Payable		-	81,658,507
Tax liabilities	**52**	**2,784,095**	**22,927,983**
412401 VAT Payable - Input VAT		2,395,921	18,650,350
412402 WHT Payable		388,174	4,277,633
Initial Opening Balances	**65**	**4,738,263,606**	**4,902,066,599**
511101 Currency and Deposits Opening balance		96,579,245	96,579,245
511102 Accounts Receivable Opening balance		168,014,795	168,014,795
511103 Payable opening balance		(418,498,539)	(418,498,539)
511901 Materials and Supplies Opening balance		-	135,870,574
511502 Building other than dwellings Opening balance		3,183,681,353	3,183,681,353
511601 Transport equipment Opening balance		1,047,240	1,047,240
511602 Machinery and equipment other than transport equipment Opening balance		1,593,298,854	1,615,155,034
511603 ICT equipment Opening balance		114,140,658	120,216,897
Adjustments on cash and cash equivalents	**66**	**(87,491,308)**	**(87,491,308)**
512101 Prior year errors Adjustment-Currency and Deposits		(87,491,308)	(87,491,308)
Adjustments on Receivables	**67**	**(214,544,496)**	**(200,407,409)**
512102 Prior year errors Adjustment-Accounts Receivable		(214,544,496)	(200,407,409)
Adjustments on current liabilities	**70**	**82,803,956**	**82,803,956**
512103 Payables Adjustment		82,803,956	82,803,956

	NOTES	CURRENT PERIOD : JUN-2025/2026	PREVIOUS PERIOD : JUN-2024/2025
Accumulated surplus/(deficit)	**72**	**1,105,274,839**	**724,221,423**
521101 Accumulated Surplus/Deficit		1,105,274,839	724,221,423
Surplus / (deficit) for the period	**73**	**381,053,416**	**111,816,477**
513101 Surplus/Deficit		381,053,416	111,816,477
Payment of Capital Items	**76**	**267,708,968**	**267,708,968**
511505 Building and Structure-Reversal of Capital Expenditure		70,640,238	70,640,238
511604 Machinery and Equipment-Reversal of Capital Expenditure		37,678,050	37,678,050
511709 Other Fixed Assets-Reversal of Capital Expenditure		159,390,680	159,390,680
Transfer of Assets from reporting entities	**81**	**231,150,000**	**602,744,054**
8101 Inter-Transfer of Assets from reporting entities		231,150,000	602,744,054

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10 . DISCLOSURES

Budget Agency: 4500-NYAGATARE DISTRICT
Department/Project: 4500003-NYAGATARE DISTRICT HOSPITAL
Cost center: 4500003001-NYAGATARE HOSPITAL
Cost Center TIN: 102058506

5 - Service concession agreements by Cluster

CODE	NAME OF ASSET UNDER CONCESSION	OPERATOR	GRANTOR	DURATION	STARTING DATE	GOVERNMENT COMMITMENTS	VALUE OF CONCESSED ASSETS	ANNUAL CONCESSION FEE	CONCESSION FEE PAID	CONCESSION FEE OUTSTANDING
0	0	0	0	0.0	2021-06-30	0.00	0	0	0	0
						Total	0	0	0	0

6 - Public Private partnership (other than concession)

CODE	TYPE OF PARTNESHIP	OPERATOR	GRANTOR	DURATION	STARTING DATE	COMMITMENT BY GOVERNMENT	VALUE OF COMMITMENT HONORED BY GOVERNMENT	COMMITMENT NOT YET HONORED	STATUS OF EXECUTION %
0	0	0	0	0.0	2021-06-30	0.00	0	0	0

7 - Leases

CODE	ENTITY NAME	OPERATOR	GRANTOR	DURATION	STARTING DATE	TOTAL LEASE AMOUNT	NUMBER OF INSTALLMENT	INSTALLMENT AMOUNT	TOTAL AMOUNT PAID
0	0	0	0	0.0	2021-06-30	0	0	0	0
					Total	0	0.0	0	0

8 - Summary of contingent liabilities

CODE	CONTIGENT LIABILITY	ESTIMATED VALUE CURRENT PERIOD	ESTIMATED VALUE PREVIOUS PERIOD
648	Unliquidated damages	0	0
645	Outstanding lawsuits	0	0
646	Warrantees / Guarantees	0	0
649	Taxes, fines and penalties disputed	0	0
650	Other	0	0
647	Liquidated damages	0	0
	Total	0	0

10 - Outstanding recoveries of training costs

CODE	TYPE OR CLASS OF SPONSORSHIP	PERIOD ENDED 2026-06-30	PERIOD ENDED 2025-06-30
2	Academic courses	0	0
3	Training and workshop	0	0
01	Professional courses	0	0
	Total	0	0

23 - Explanations for budget execution variances

CODE	COMPONENT NAME	REVISED BUDGET	ACTUAL	VARIANCE	PERCENTAGE	EXPLANATION
40002	Disposal of non-financial assets	0	0	0	0	ok
10008	Transfers from reporting entities	337,140,446	317,976,296	19,164,150	94	OK
60000	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (Financing)	0	0	0	0	0
10012	Foreign currency exchange gain	0	0	0	0	ok
20013	Exchange Loss	0	0	0	0	0
20009	Benefits payments	0	0	0	0	0
10011	Other revenue	0	0	0	0	ok
60001	Net acquisition of financial assets	0	0	0	0	0
10002	Social contributions	0	0	0	0	

20000	EXPENSES	2,196,509,062	2,112,811,871	83,697,191	96	The expenditure underspending was mainly caused by some planned activities not being implemented because expected funds from partners had not yet been received
10001	Tax Revenue	0	0	0	0	
30000	OPERATING BALANCE	0	0	0	0	0
600021	Borrowings - Domestic	0	0	0	0	0
10003	Grants	60,275,792	0	60,275,792	0	expected amount from grants were not received
10006	Fines penalties and forfeits	0	0	0	0	
20006	Social Benefits	0	0	0	0	ok
600022	Borrowings - External	0	0	0	0	0
40000	MOVEMENT IN NON FINANCIAL FIXED ASSETS (D)	0	0	0	0	0
20004	Finance cost	0	0	0	0	ok
20011	Other expenses	0	0	0	0	0
10010	Revenue from exchange transactions	1,894,353,249	2,172,049,114	-277,695,865	115	The favorable revenue variance was mainly due to the new medical service tariffs, which increased service prices compared to the previous tariffs
10005	Other revenue	0	0	0	0	
20002	Use of Goods and Services	2,089,394,413	1,914,296,107	175,098,306	92	The expenditure underspending was mainly caused by some planned activities not being implemented because expected funds from partners had not yet been received
10000	REVENUE	2,291,769,487	2,490,025,410	-198,255,923	109	OK
50000	NET BORROWING	0	0	0	0	0
40001	Acquisition of non-financial assets	95,260,425	25,619,132	69,641,293	27	OK
20005	Grants and Transfers to other government entities	1,728,000	1,800,000	-72,000	104	OK
10009	Transfers from subsidiary units	0	0	0	0	
20008	Repayment of borrowings	0	0	0	0	0
600023	Repayment of borrowings	0	0	0	0	0
20007	Other expenses	70,168,021	67,270,569	2,897,452	96	ok
10004	Transfers from other Government Reporting entities	0	0	0	0	OK
20003	Subsidies	35,218,628	19,366,000	15,852,628	55	0
20010	Social Benefits	0	0	0	0	0
20012	Benefits payments	0	0	0	0	0
600024	Transfer received from public debts	0	0	0	0	0
60002	Net incurrence of liabilities	0	0	0	0	0
20001	Compensation of Employees	0	0	0	0	ok

35 - Summary of contingent assets

CODE	CONTIGENT ASSET	ESTIMATED VALUE CURRENT PERIOD	ESTIMATED VALUE PREVIOUS PERIOD
0354	Other contingent assets	698,902,930	698,902,930
0351	Outstanding lawsuits from third party	0	0
0353	Taxes, fines and penalties to be received	0	0
0352	Warrantees / Guarantees to be received	0	0
	Total	698,902,930	698,902,930

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