

REPUBLIC OF KENYA



REPORT

373

OF

THE AUDITOR-GENERAL

ON

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LONGISA COUNTY LEVEL 4 REFERRAL
HOSPITAL

FOR THE YEAR ENDED
30 JUNE, 2025

COUNTY GOVERNMENT ON BOMET

50



LONGISA COUNTY REFERRAL HOSPITAL (Bomet County Government)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2025

Prepared in accordance with the Accrual Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)

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1. Acronyms & Glossary of Terms

CSR	Corporate Social Responsibility
OSHA	Occupational Health & Safety Act
PFMA	Public Financial Management Act
MED SUP	Medical Superintendent
Fiduciary Management	Key management personnel who have financial responsibility in the entity.
BBA	Bachelor of Business Administration
CPA(K)	Certified Public Accountant
HND	Higher National Diploma
MSc	Master of Science
HRIO	Health Records Information Officer
ICT	Information Communication Technology
HMIS	Hospital Management Information System
CA 125	Cancer Antigen 125
CA 19-9	Cancer Antigen 19-9
CEA	Carcino Embronic Antigen
CKMB	Cretinine Kinase MB
D-DIMER	A blood test that measures D-dimer, which is a protein fragment that human body makes when a blood clot dissolves in the body
CRP	C Reactive Protein
BETA HCG	Beta-human chorionic gonadotropin (beta HCG) is a blood test that measures the levels of HCG hormones in the blood

BNP	B-type natriuretic peptide test is a blood test that helps diagnose heart failure by measuring the levels of BNP in your bloodstream.
CME	Continuous Medical Education
HMT	Hospital Management Team
SVD	Spontaneous Vaginal Delivery
CECM	County Executive Committee Member
NBU	New Born Unit
HDU	High Dependency Unit
POST CS	Post Ceserian Section
MOPC	Medical Outpatient Clinic
GOPC	General Outpatient Clinic
POPC	Paediatric Outpatient Clinic
SOPC	Surgical Outpatient Clinic
ENT	Ear Norse & Throat
DM	Diabetic Mellitus
DHS	Demographic and Health Surveys
AIE	Authority to Incur Expenditure

2. Key Entity Information and Management

(a) Background information

Longisa County Referral Hospital is a level 4 hospital established under gazette notice number 1 of 20th February 2015 and is domiciled in Bomet County under the Public Health Department. The hospital is governed by a Board of Management.

(b) Principal Activities

The principal activity of the Longisa county referral hospital is to provide health care services to the residents and non-residents of Bomet County.

The **vision** of the hospital is to be an efficient and high-quality health care system that is accessible, equitable and affordable for every Kenyan.

The **mission** is to promote and participate in provision of integrated and high quality, preventive, curative and rehabilitative health care services to all Kenyans.

The rights of our patients are;

- Right to access health care
- Right to receive emergency treatment
- Right to refuse treatment
- Right to information
- Right to complain
- Right to privacy and confidentiality
- Right to personal/own opinion and to be heard
- Right to participate in the planning and management of health care services

The patient's obligations

- Seek treatment promptly
- Comply with treatment and medical instruction
- Enquire about related cost of treatment or rehabilitation and agree on mode of payment

(c) Key Management

The hospital's management is under the following key organs:

- County department of health
- Board of Management
- Accounting Officer/ Medical Superintendent
- Health Management Committee

(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Medical Superintendent	Dr. Esau Langat
2.	Head of finance	Robert Kipngeno Rono
3.	Head of supply chain	Margaret Cherotich
4.	Hospital Administrator	Benard Sigei

(e) Fiduciary Oversight Arrangements

These are structures set and established to ensure accountability, transparency and compliance in the management of financial and operational resources. They include:

1. Clinical Research and Standards Committee

Ensures compliance with clinical standards research ethics and service delivery guidelines. Provides documentation related to patient safety standards, clinical protocols and research governance. Supports internal audit by confirming adherence to clinical quality standards that may affect audit outcomes. Gives recommendations on corrective actions for quality – related audit findings.

2. Audit committee

Provides independent assurance on governance risk management and internal control systems, reviews financial statements before submission to the auditor – general, internal audit reports and compliance with procurement laws. Ensures implementation of audit recommendations from internal audit auditor – general and county or national oversight bodies.

3. Risk Committee

Identifies key operational, financial, clinical and legal risks affecting the hospital. Ensures the hospital has adequate risk mitigation strategies. Monitors compliance with risk management frameworks, safety standards and contingency planning. Provides reports that reflect into performance audits, compliance audits and financial audits.

4. County Assembly

Receives and reviews auditor – generals reports on health facilities. Summons hospital management, CEC Health to account for financial expenditures, project implementation and procurement processes. Approves or rejects budgets and supplementary budgets for the hospital. Ensures implementation of audit general recommendations through county public accounts and investments committee and health committee.

5. Parliamentary committees

Includes public accounts committee, public investments committee and health committee. Their roles include reviewing auditor general's reports for national level allocations that reach level 4 hospital, examining misuse of public resources, inefficiencies and non-compliance with procurement laws, summoning accounting officers to respond to audit queries and recommending sanctions or corrective actions.

6. Other oversight committees

This includes Ethics and Anti-Corruption Commission which investigates corruption, procurement irregularities and unethical conduct revealed through audits. Controller of budget who monitors budget execution and authorizes withdrawals for expenditure and ensures expenditure matches approved budgets. Sector working groups which ensures public participation in budget formulation for the hospital

(f) Entity Headquarters

Longisa Hospital Main Building
P.O. Box 34-20402
Kaplong Narok Highway
Longisa, KENYA

(g) Entity Contacts

Telephone: (+254) 771389279
E-mail: longisahospital@yahoo.com

(h) Entity Bankers

National Bank of Kenya
Bomet branch
Acc. No. 01001090468400

Equity Bank
Bomet Branch
Acc. No. 1220280391621

(i) Independent Auditors

Auditor General
Office of Auditor General
Anniversary Towers, Institute Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(j) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

(k) County Attorney

P.O. Box. 19-20400
Bomet, Kenya






3. The Board of Management

Ref	Directors	Details
1.	 Raymond Tonui Masters in Business Administration	52 years, Masters in Business Administration, 15 years' management experience, Chairperson of the Board
2.	 Francis Korir Degree in Theology	65 years, Degree in theology, 40 years' experience, Member of the board and Chairperson Administration, Finance, Procurement and Human Resource Committee
3.	 Janet Chepngetich Degree in Education	37 years, Degree in Education, 7 years' experience, Member of the board and Member Development and Resource Mobilization Committee
4.	 Symeon Frankline Korir Diploma in Clinical Medicine	65 years, Diploma in Clinical Medicine, Diploma in Cooperative management, 30 years' experience, Member of the board and Chairperson Development and Resource Mobilization Committee
5.	 Patrick Kibet Rotich	56 years, Bachelor of Business Management, enterprise option, 13 years work experience, Member of the board and Member Administration, Finance, Procurement and Human Resource Committee






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	Bachelor of Business Management, Enterprise Option	
6.	Edna C. Sigei Bachelor of Education, Science	66 years, Barchelor of Education Science, 37 years' experience, Member of the board and Member Development and Resource Mobilization Committee
7.	 Wilson Borusei Lecturer/Masters in Counselling & Psychology	59 years, Masters in Counselling & psychology, 10 years' experience, Member of the board and Chairperson Quality and health Care Committee
8.	 Paul K. Kering Telecommunications Engineer/ Diploma in Telecommunication and Engineering	56 years, Diploma in Telecommunication and engineering, 18 years' Experience, Member of the board and Member Administration, Finance, Procurement and Human Resource Committee
9.	 Rose Chepkemoi Tele Social Work/Diploma in social work	44 years, Diploma in Social work, 5 years' experience, Member of the board and Member Quality and health Care Committee
10.	 Dr. Esau Langat MSc. Epidemiology	Medical Superintendent, Secretary to the board

4. Key Management Team

Ref	Management	Details
1.	 Dr. Joseph Sitonik MBChB Bachelor of science medicine & Surgery (General practitioner)	Chief executive committee Member of medical services
2.	 Dr. Esau Langat MSc. Epidemiology	Medical Superintendent
3.	 Benard Sigei Diploma in Business Administration	Hospital Administrator
4.	 Robert Kipngeno Rono BBA Accounting option, CPA K	Hospital Accountant
5.	 Margaret Cherotich BSc Supply Chain Management, CIPS Level 4	Procurement Officer.

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6.	 Dr. Faith Chepkemai MBChB (Bachelor of science in Medicine & Surgery)	Deputy Medical Superintendent
7.	 Alfred Bett Bachelor of science in Nursing (BSN)	Nursing officer In-charge
8.	 Julius Magut Diploma in Clinical medicine and surgery	Clinical officer in-charge
9.	 Dr. Benard Langat B.Pharm (Bachelor of science in pharmacy)	Pharmacist in Charge
10.	 Edward Maritim Diploma in Health records information management	HRIO in charge

11.	 Winrose Bett Diploma in Medical imaging Science	Radiology in charge.
12.	 Stanley Bore Diploma in occupational therapy	Rehabilitative services in-charge
13.	 Esther Waithera BSc Nutrition and Dietetics	Human Nutritionists in charge
14.	 Julius Koskei Diploma in Environmental Health sciences	Hospital Sanitation in-charge
15.	 Benard Bii HND in Medical engineering	Biomedical engineering officer in-charge
16.	 Peter Too Degree in Medical laboratory sciences	Lab – in-charge

5. Chairman's Statement

Longisa County Referral Hospital serves as the main referral facility in Bomet County. It is a level 4 hospital with significant impact in provision of curative health services as well as Rehabilitation and preventive health. It is staffed with staff employed by the County Government of Bomet, the National Government. Despite the recruitment made by the county during this financial year Staff shortage in the facility is still persisting.

The hospital receives a monthly AIE from the department of Health Services at the County. This amount though inadequate has enabled the hospital carry out its operations. There exists however, need to continuously review upwards this amount due to the prevailing economic situation and constant increase in the clients visiting the hospital.

Commodity Security during the year has been fairly good. The county government of Bomet through department of medical services made orders of non-pharmaceuticals and pharmaceuticals to Kenya Medical Supplies Agency. This has enabled the facility operate with relative security regarding availability of pharmaceuticals and non-pharmaceutical products.

Technology deployment in hospital management information system, health records and general hospital Management has improved patient care and security of patients' data.

Service delivery has been on an upward trend especially with regard to clinical services and clinical outcomes with additions of new lab services being made available. Client satisfaction levels have equally improved though there is room for expansion.

Infrastructure

The institution still need an upgrade in some of the critical infrastructure especially with regard to waste management. The wards are insufficient, particularly for reproductive health services. While the power supply is stable and secure, exploring green energy solutions like solar power would be a valuable step forward.

Overall, the year has been successful and looking forward to improved work output being faced, and the way forward or future outlook for the hospital.


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Raymond Tonui

Chairman to the Board

6. Report of The Medical Superintendent

The general outlay of the Hospital with regard to the performance of the financial year 2024/25 has been a generally good despite few challenges arising from ever changing working environment.

Human resource: The capacity of departments has improved with training of highly trained human resource for health. Three medical specialists, three critical care nurses, two ENT specialists, two cataract surgeon and one ophthalmic care nurse reported back to duty after completing their specialized training. Opening of new service delivery points as well as improvements on the existing services has been the hallmark of success. The challenge of staff retention still ensues. Three medical specialist, two medical officers' five nurses and a few other health workers transferred to other counties and national government. Staff attrition due to natural causes as well as retirement has hampered adequacy. There is need for concerted efforts to recruit more health care workers to fill in the existing gaps in ensuring that this critical element remains adequately resourced.

Financial: During the 2024/2025 financial year, Longisa County Referral Hospital relied on two main sources of revenue. The hospital generated Kshs 100,716,773 from exchange transactions and received Kshs 92,000,000 from non-exchange transactions. A contribution in kind of kshs 73,778,731 was received. During the period in kind contribution received much was in respect of supply pharmaceutical and non pharmaceutical and payment of salaries to staff working in the hospital.

To keep the hospital running throughout the year, a total of Kshs 192,421,211 was spent. Out of this amount, Kshs 93,025,726 went towards medical and clinical services, which form the backbone of our day-to-day operations. Staff compensation amounted to Kshs 10,245,100, while Kshs 8,901,835 was used for repairs and maintenance to ensure the facility remained functional and safe. Board meetings and related allowances cost Kshs 520,000, and general expenses accounted for Kshs 79,728,550, reflecting the wide range of needs that keep the hospital operational.

The year was not without difficulties. The hospital faced reduced financial support from the County Government of Bomet, and the transfers through AIE were often delayed. Supplies of essential pharmaceuticals and non-pharmaceuticals also arrived late, making it challenging to meet patient

needs in good time. Staffing shortages—both medical and non-medical—added to the pressure on the existing workforce.

Another major challenge was the delay in payments for patients' claims submitted to NHIF. Claims for the first quarter, as well as arrears from previous years, remained unsettled, limiting the hospital's cash flow. When SHA came on board in October 2024, the transition brought its own challenges. For two consecutive quarters, the hospital received no financial support from either SHA or NHIF, which heavily affected operations, especially in the second quarter.

Despite these challenges, the hospital remained committed to serving the community. Staff continued to offer essential services with dedication, ensuring that patient care was maintained even under constrained conditions.

Laboratory services: Special lab tests were introduced for typhoid function test, cancer markers (prostate specific antigen, CA125, CA 19-9, CEA) Cardiac markers (Troponin, CKMB, D-DIMER, CRP, BETA HCG, Nt pro BNP).


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Dr. Esau Langat
Secretary to the Board

7. Statement of Performance Against Predetermined Objectives

Longisa County Referral Hospital as the main referral hospital and flagship unit in the Department of Health, County Government of Bomet, sets itself to achieve the following objectives within the its operations i.e health service delivery, health workforce, health information system, health products and technologies, health system and financing and leadership and governance.

The strategic issues and themes are premised in patient and client satisfaction and improvement on the outcomes.

	Strategic Theme	Objective	Key Performance Indicators	Activities	Achievements
1	Health Service Delivery	Ensure Clinical units are functional	All service delivery points and specialties fully operational	<ol style="list-style-type: none"> 1. Routine services available and accessible 24/7 2. Specialized services/clinics running smoothly at all times 	<ol style="list-style-type: none"> 1. Increase in the number of outpatients and inpatients attendance. 2. New special clinics introduced: ENT, Dermatology, Psychiatry
2	Health Workforce	To continually build the capacity of health workforce to meet the health needs of the public	Number of short and long term trainings conducted	<ol style="list-style-type: none"> 1. Continuous Medical Education (CME) 2. On job Trainings 3. Specialized trainings 	<ol style="list-style-type: none"> 1. Weekly CMEs Conducted 2. Virtual trainings done 3. On job trainings done 4. Three medical specialists, three critical care nurses, two ENT specialists, two cataract surgeon and one ophthalmic care nurses completed their training
3	Health Information System	To strengthen health information and management system to meet the strategic information needs of the hospital	Robust HMIS in place	Continuous improvement of the existing HMIS	A functional HMIS in place

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4	Health Products and Technologies	To ensure timely and consistent delivery of Pharmaceuticals and Non-Pharmaceuticals products and technologies	Consistent supply of Pharmaceuticals and Non-Pharmaceuticals products and technologies	timely approvals and requisitions of Pharmaceuticals and Non-Pharmaceuticals products and technologies	Uninterrupted flow of Pharmaceuticals and Non-Pharmaceuticals products and technologies
5	Health Systems Financing	To continually mobilize financial resources to support daily operations of the hospital	Amount of financial resources approved and received	Timely budgets submitted and amount of funds received	Financial stability and smooth running of hospital operation.
6	Leadership and Governance	To continually strengthen leadership and governance system of the hospital	Appointment of hospital board members and strengthening of HMT	Hospital board management inaugurated and HMT formally appointed	BOM and HMT operational and conducting regular meetings

8. Corporate Governance Statement

The Hospital serving as a level 4 hospital in Bomet under the department of health is to be managed by the Hospital Management Team led by the Medical Superintendent. The overall management will be under the Hospital Management Board as nominated by the CECM Health as guided by the Health Facilities Management policy.

The board held four meetings which is in compliance with the requirement of the board charter. The succession planning of the board is as per hospital management board and health facility management committee policy section 17.0 which requires CECM to communicate dissolution of offices and constitute a care taker committee as they await communication of election date and also give guidelines on handing over.

The roles and function of the board as stipulated in the hospital management board and health facility management committee policy section 4.2.3. The board was inducted before they resumed their duties and was required to declare any form of conflict of interest.

The hospital is yet to be declared as an entity as contemplated in PFM Act section 5 and section 109 subsection 2b however, the hospital has been operating under the framework of Hospital Management Board and Health Facility Management Committee Policy 2022.

Membership of the Board

The total membership of the board is thirteen (13) and are nominated and appointed by the CECM. The board consist of: -

- a) A chairperson from among the ten persons from the sub county who shall be appointed by the CEC for Medical Services and Public Health
- b) The officer in-charge of County hospital who shall be the secretary and ex- officio member
- c) The County Referral Hospital Administrator who shall be an ex- officio member
- d) Representative from the county medical services office
- e) Two persons per sub county consisting of the following -
 - One person who has knowledge and experience in management or administration.
 - One person who shall have knowledge and experience in finance and procurement.
 - One person with medical background and must not be a public servant
 - One person to represent people with disability.
 - One person to represent recognized None State Actors
 - One person representing Women
 - One person representing Youths
 - Other three persons who shall meet the eligibility of being a board member

Eligibility

1. All the elected members of the County Board possess a post KCSE certificate or equivalent from recognized institution and at least a Degree for the chairperson.
2. The board members apart from ex-officio shall hold office for a period of three (3) year and shall be eligible for re-appointment/re-election for one further and final term.
3. Board members should demonstrate good leadership and integrity
4. No more than two-thirds of the County Referral Board members shall be of the same gender.

Functions of the board

1. To provide general leadership and management of the sub-county hospital/ county hospital.
2. Approve and oversee relevant major development expenditures the health facility
3. Approve budget based on estimated expenditure.
4. A full board shall meet at least once every quarter unless on special occasions.
5. Ensure well-kept basic books of accounts and records of accounts of income, expenditure assets and liabilities of a county or sub county hospital as prescribed by the officers administering the funds.
6. Ensure properly kept permanent records of all its deliberations.
7. The board shall appoint various sub-committees to facilitate is functions and mandate.
8. Prepare quarterly reports and submit them to the CECM

Conduct of Business

1. The board met at least four times a year and shall maintain records of its deliberations.
2. The sub committees may meet as often as demanded by the activities.
3. A quorum for a meeting of the board shall be two- thirds of all members including the secretary.
4. The meetings were held at the health facility.
5. The secretary notified the members of the agenda, venue, date and time of the meeting in writing fourteen days before the date of the meeting.
6. The secretary reminded the members in writing, SMS, email or any other acceptable means of communication three days before date of the meeting.

Removal from Office

A person appointed may:

- a) at any time resign by issuing notice in writing to the CECM medical services and public health: -

b) be removed from office by the Executive Member on:

- (i) serious violation of the Constitution or any other written law;
- (ii) gross misconduct, whether in the performance of the functions of the office or otherwise;
- (iii) physical or mental incapacity to perform the functions of office;
- (iv) has been absent from three consecutive meetings of the Board without written permission to the chairperson
- (v) In the case of a member of the public benefits from the County Government through employment, tender etc, the member ceases to hold office by virtue of which his or her nomination was made
- (vi) A member ceases to reside in the area of hospital jurisdiction
- (vii) A member is found to be unfit to hold the position on medical grounds
- (viii) A member dies
- (ix) A member is involved in an act resulting to conflict of interest with the position held by the member
- (x) A member is adjudged bankrupt or enters into a composition scheme of arrangements with his or her creditors
- (xi) A genuine petition from the public is lodged against the member.

Dissolution of Board

The CECM for Medical Services and Public Health shall have powers to dissolve the Boards and Committees when;

- i. The term of office expires
- ii. There is serious violation of the prevailing laws and regulations

Transition

The CECM for Medical Services and Public Health communicates to the Health Facilities on the dissolution of offices and make the following directives:

- i. Constitute a caretaker committee/board consisting of In-Charge, Chairperson and Treasurer to run affairs of the facility until another committee/board is in place
- ii. Communicate to the election panels on the dates of elections and guidelines during elections
- iii. Give guidelines on handing over after an election is held.

Board and members' performance

The Bomet county Hospital Boards and Health Facilities Management Committees policy 2018 provides a performance monitoring and evaluation framework that is based on the primary objectives of the board. The deliverables the board is assessed on include:

- number of meetings and their minutes
- financial and audit reports
- hospital plans
- funding reports
- project reports
- lists of partners engaged
- training reports

Number of board meetings held and their attendance by members

The board members had four full board meetings as envisaged in the policy in the financial year 2024-2025. In these meetings, the quorums were met. The first meeting in the financial year had everyone attending. The second quarter all members attended. In the third quarter all members attended and the last quarter had all members attending.

The hospital further had three sub-committee meetings of the executive sub-committee which had the full membership of five members.

Succession Planning

The board members are appointed for a three-year term and eligible for reappointment for one final term. To allow seamless transition, members are appointed at different times such that they do not all have their time lapsing at once. This allows for the business of the board to continue as replacements are being done by the CECM in charge of health services.

Ethics and Conduct

Members are expected to:

- Maintain confidentiality of hospital information.
- Declare conflicts of interest.
- Act professionally and with integrity.
- Promote teamwork, transparency, and respect.
- Avoid interference with routine operations unless necessary.

Board and Committee Allowances

The hospital management boards and Health facility management committee members are paid such allowances and disbursement for expenses as determined by the CECM Medical services and

public health. During the year, Kshs 520,000 was incurred towards Hospital Management Board committee allowances.

Powers of the Board

1. The board establishes various sub-committees to facilitate its functions and mandate on need basis.
2. The Board has authority to hire and fire the casual staff hired by itself as per the Kenyan Labor Laws.

9. Management Discussion and Analysis

Longisa county referral hospital is the only referral hospital in Bomet County. It has a bed capacity of 240 distributed as follows.

- General wards –male and female
- Reproductive health with Maternity, postnatal, labour, and high risk wards and new-born unit
- Paediatrics ward
- Critical care with High dependency unit and renal unit
- Eye Hospital

The hospital offers both inpatient and outpatients services, besides other special clinics which are run by different specialised teams which include;

- Medical outpatient clinic
- Gynaecology outpatient clinic
- Paediatric outpatient clinic
- Orthopaedic clinic
- Dermatology clinic
- Ophthalmology
- Oncology
- Urology
- Surgical outpatient clinic
- Diabetic/family medicine

There has been increase in the patient attendance being referral from all over the county and the neighbouring counties including; Kericho, Kisii, Narok counties.

The accident and emergency department operates 24/7 hr services and has a support from the county ambulance services. it has a minor theatre for minor surgeries, it has an x ray which needs services but there is a portable x ray to serve emergencies. it is a critical point because the hospital is situated along Kaplong –Narok –Nairobi highway

The operating theatre is busy throughout the week, the hospital also has a main theatre, maternity theatre and a minor theatre in casualty the surgeries include: general surgeries, orthopaedic, dental, ophthalmology, gynaecology, urology and oncology -biopsy

For the last three years the patients attended at the hospital are as per the following tables

Total outpatient attendance

	2022/2023	2023/2024	2024/2025	Total
OPD >5 Years female	11,650	21,006	12,897	45,553
OPD >5 Years female	18,483	16,182	14,542	49,207
OPD <5 Years female	5,069	9,892	18,701	33,662
OPD <5 years female	2,882	10,039	25,335	38,256
OPD casualty/emergency	2,438	5,205	3,188	10,831
Over sixty years	188	7,741	9,418	17,347

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Total	40,710	70,065	84,081	194,856
OUTPATIENT REPORT 2022/ 2023				
NEW CASES	REVIST	TOTALS		
48,794	48,861	97,655		
OUTPATIENT REPORT 2023/2024				
NEW CASES	REVIST	TOTALS		
41,751	29,320	71,071		
OUTPATIENT REPORT 2024/ 2025				
NEW CASES	REVIST	TOTALS		
43,459	40,423	83,882		
DELIVERIES 2021/ 2022				
SVD	CS	TOTALS		
3,905	840	4,745		
DELIVERIES 2022 /2023				
SVD	CS	TOTALS		
3,404	902	4,306		
DELIVERIES 2023/2024				
SVD	CS	TOTALS		
4,728	742	5,470		
DELIVERIES 2024/2025				
SVD	CS	TOTALS		
4,254	788	5,042		
INPATIENT REPORT				
WARD	NO. OF PATIENTS ADMITTED			
	2023/2024		2024/2025	
Labour	6,108		4763	
Peads	1656		1629	
Female	972		1184	
Eye Female	104		76	
Eye Male	80		48	
Male	1,236		1195	
Casualty			3188	
NBU	600		1009	
Sick Mothers			3820	
Post Natal			5525	
Antenatal			4334	
HDU			197	
Post CS			788	
Total				

Special clinics

	2022/2023	2023/2024	2024/2025	Total
MOPC	769	504	890	2,163
GOPC	712	677	968	2,357
POPC	542	355	449	1,346
ORTHOPAEDIC	465	715	955	2,135

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DERMATOLOGY	111	480	1296	1,887
ONCOLOGY	597	828	420	1,845
UROLOGY	190		1151	1,340
SOPC	684	760	996	2,440
ENT	99	415	665	1,179
DM/FAMILY MEDICINE	499			499
TOTAL	4,203			

Source of data: DHS AND CARESOFT

Financial performance.

Revenue sources

The hospital's revenue is drawn from two main sources. The first is support received from the County Government in the form of transfer funds amounting to Kshs. 92,000,000, classified as exchange transactions. In addition to this, the County Government also provided in-kind contributions valued at Kshs. 73,778,731. These in-kind contributions largely consisted of salaries paid to staff working within the facility, as well as supplies of pharmaceutical and non-pharmaceutical items.

The second revenue source is internally generated income, also classified under exchange transactions. During the reporting period, the facility collected a total of Kshs. 100,716,773 from various streams, including NHIF claims, Social Health Authority (SHA) reimbursements, the Teachers' Medical Scheme (AON), and direct cash collections.

Utilisation of funds

During the year, the hospital spent a total of Kshs. 192,421,211 to support and sustain its operations. Out of this amount, Kshs. 93,025,726 went towards medical and clinical costs, reflecting the facility's commitment to delivering quality healthcare services.

A further Kshs. 10,245,100 was used for compensation of employees, while Kshs. 520,000 was spent on board meetings and related allowances. The hospital also invested Kshs. 8,901,835 in repairs and maintenance to ensure that equipment and infrastructure remained functional and reliable. Additionally, general operating expenses accounted for Kshs. 79,728,550 of the total expenditure.

*Longisa County Referral Hospital (Bomet County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025*

Description	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilisation
	a	b	c=(a+b)	d	e=(c-d)	f=d/c%
	Kshs	Kshs	Kshs	Kshs	Kshs	
Budget carryovers from the previous year	-	0	0	0	0	%
Receipts						
Transfers from the County Government	96,000,000		96,000,000	92,000,000	4,000,000	4%
Rendering of services- Medical Service Income	125,200,000		125,200,000	100,716,773	24,483,227	19%
Total receipts	221,200,000	0	221,200,000	192,716,773	28,483,227	12%
Payments						
Medical/Clinical costs	101,508,000	0	101,508,000	93,025,726	8,482,274	8%
Employee costs	10,800,000	0	10,800,000	10,245,100	554,900	5.1%
Remuneration of directors	1,200,000	0	1,200,000	520,000	680,000	56%
Repairs and maintenance	16,000,000	0	16,000,000	8,901,835	7,098,165	44%
General expenses	91,692,000	0	91,692,000	79,728,550	11,963,450	13%
Total Operational Expenditure paid	221,200,000	0	221,200,000	192,421,211	28,778,789	13%
Surplus	0	0	0	295,562	(295,562)	

10. Environmental and Sustainability Reporting

Longisa hospital exists to transform lives. It's what guides us to deliver our strategy, putting the client/Citizen first, delivering health services, and improving operational excellence. Below is an outline of the organisation's policies and activities that promote sustainability.

i) Sustainability strategy and profile

The Hospital Management Team and the Management sets itself to be a premier referral health facility and offer promotive, curative and preventive health care. Utilize health products and technologies to ensure that goals are met.

ii) Environmental performance

Longisa county referral hospital Outline use kaizens policy that is (5 s) the five s is for: sort, set, shine, standardise and sustain. The policy has been given to every department and also mounted on the hospital's notice board.

Infection Prevention:

The health care officers are provided with personal protective equipment (PPE) such as clean gloves and sterile gloves, and masks. Health care workers are advised to minimise waste originating from their departments as much as possible. Each department is provided with bin liners (RED, YELLOW BLACK) and safety boxers RED BIN LINER is for highly infectious waste such as placentas, yellows bin liners are for infectious waste such as gloves and black bin liners are for general waste such as papers food etc. Safety boxers are for sharps objects such as syringes.

The success of the measures instituted at the \hospital has contributed to reductions of hospital acquired infections among the health care workers, patients and the general public.

The shorting coming of the measures above is poor segregations of waste and inadequate bin liners.

Hand washing

All health care workers and clients are always reminding of hand washing to ensure this, there is provision of soap dispensers with functional hand washing points in all departments and wards.

This assist and ensuring that infection related to poor hand hygiene is eliminated.

Waste disposal.

All the wastes generated within the hospital are all taken to hospital disposal point safely by trained cleaners.

iii) Employee welfare

Hiring process for health care workers is done by the County Government of Bomet through Public Service Board except for casual works which are hired by Hospital Board on a three months' basis. The hiring of casuals takes into account the gender rule of two third. Training and skill improvements is done by the county department of medicals services

iv) Market place practices-

a) Responsible competition practice.

Longisa hospital has ensured responsible competition practice by carrying out its purchases in accordance with the Procurement laws and regulations to enhance an open and competitive process for procurement of goods and services.

b) Responsible Supply chain and supplier relations

Longisa hospital has maintained enhances supply chain and supplier relations by ensuring compliance to the law and regulations governing procurement, sustainable and transparent sourcing evaluations and developing sustainable procurement practices to future proof the organization against scarcity of supplies

c) Responsible marketing and advertisement or Responsible engagement with citizens

The county department of medical services has been sponsoring doctors to visit vernacular station to teach the public on preventive measures to take so as to avoid contracting diseases; they have also been offering training on training to the local residents on ways of responding to outbreaks and promoting health seeking behaviour

d) Product stewardship or Awareness Creation

The Hospital commodity security team and health products and technologies is to utilize evidence based medicine to procure medicines and operationalize medicines and therapeutics committee and infection prevention committees to guide its operations. The hospital health care workers are much aware on the need to keep the patient information *confidential*.

v) Corporate Social Responsibility / Community Engagements

For the year ended June 2025 Longisa hospital has been able to facilitate home visits for patients that require palliative care, the hospital also engaged the community health volunteers in contact tracing or defaulter tracing.

11. Report of The Board of Management

The hospital management team members submit their report together with the Audited Financial Statements for the year ended June 30, 2025, which show the state of the hospital's affairs.

Principal activities

The principal activities of the entity are provision of healthcare within the space provided by law.

Results

The results of the entity for the year ended June 30, 2025 are set out on page 1 to 34

Board of Management

The members of the Board who served during the year are shown on page viii to ix

Auditors

The Auditor General is responsible for the statutory audit of the entity in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

By Order of the Board



.....
Dr. Esau Langat

Secretary to the Board

12. Statement of Board of Management’s Responsibilities

Section 164 of the Public Finance Management Act, 2012 requires the Board of Management to prepare financial statements in respect of Longisa County Referral Level 4 Hospital, which give a true and fair view of the state of affairs of the Hospital at the end of the financial year/period and the operating results of the 2024/2025 period. The Board of Management is also required to ensure that the Longisa County Referral Level 4 Hospital keeps proper accounting records which disclose with reasonable accuracy the financial position of Longisa County Referral Level 4 Hospital. The Board members are also responsible for safeguarding the assets of the Longisa County Referral Level 4 Hospital.

The Board of Management is responsible for the preparation and presentation of the Longisa County Referral Level 4 Hospital financial statements, which give a true and fair view of the state of affairs of the hospital for and as at the end of the financial year ended on June 30, 2025. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the hospital (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Board of Management accepts responsibility for the hospital financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and relevant legislation. The Board members are of the opinion that the hospitals financial statements give a true and fair view of the state of the hospital transactions during the financial year ended June 30, 2025, and of the Longisa County Referral Level 4 Hospital financial position as at that date. The Board members further confirm the completeness of the accounting records maintained for the Longisa County Referral Level 4 Hospital, which have been relied upon in the preparation of the Longisa County Referral Level 4 Hospital financial statements as well as the adequacy of the systems of internal financial control.

Nothing has come to the attention of the Board of management to indicate that the Longisa County Referral Level 4 Hospital will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Hospital’s financial statements were approved by the Board on 29th October, 2025 and signed on its behalf by:


.....
Name: **RAYMOND**
Chairperson
Board of Management




.....
Name: _____
Accounting Officer



REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON LONGISA COUNTY LEVEL 4 REFERRAL HOSPITAL FOR THE YEAR ENDED 30 JUNE 2025 – COUNTY GOVERNMENT OF BOMET

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Longisa County Level 4 Referral Hospital – County Government of Bomet set out on pages 1 to 30, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement

of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Longisa County Level 4 Referral Hospital – County Government of Bomet as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Health Act, 2017 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported In-Kind Contribution from the County Government

The statement of financial performance reflects in-kind contribution from the County Government amounting to Kshs.73,778,731. The amount relates to salaries and wages and pharmaceutical and non-pharmaceutical supplies totalling Kshs.43,074,565 and Kshs.30,704,166, respectively, as disclosed in Note 7 to the financial statements. The expenses were paid for directly by the County Government of Bomet. However, the monthly payroll extracts for the Hospital staff, copies of the payment vouchers, request letters to and the corresponding approvals from the County Treasury and delivery notes indicating specific commodities supplied in support of the in-kind contribution from the County Government were not provided for audit review.

In the circumstances, the accuracy and completeness of in-kind contributions from the County Government amounting to Kshs.73,778,731 could not be confirmed.

2. Inaccuracies in the Statement of Cashflows

The statement of cash flows reflect net cash flows from operating activities amounting to Kshs.295,562. The amount is net of working capital adjustment amount of Kshs.14,537,161 in respect of decrease in inventory as reflected in Note 18 to the financial statements. However, the decrease in inventory differs with the recomputed decrease of Kshs.13,701,887 resulting in unexplained variance of Kshs.835,274.

Further, the statement of cash flows reflects cash and cash equivalents at the end of the year (30 June, 2025) amounting to Kshs.260,612 which differs with the re-computed cash and cash equivalents balance of Kshs.297,845 resulting in an unexplained and unreconciled variance of Kshs.37,233. However, the recomputed amount of Kshs.297,845 differs with cash and cash equivalents balance of Kshs.260,612 reported in the statement of financial position.

In the circumstances, the accuracy and completeness of the statement of cash flows could not be confirmed.

3. Unsupported Receivables from Exchange Transactions

The statement of financial position reflects receivables from exchange transactions totalling Kshs.52,102,329 as disclosed in Note 15 to the financial statements. However, the detailed schedule indicating particulars of the patients, services rendered and amount owed by each patient was not provided for audit. Management explained that the receivables related to debts owed by Social Health Authority and the defunct National Health Insurance Fund (NHIF). However, records on the SHIF billings, the amount claimed, amount paid, outstanding balances and monthly reconciliations were also not provided for audit review. Management has not made any effort to recover the receivables due the defunct National Health Insurance Fund (NHIF).

In the circumstances, the accuracy, completeness and recoverability of receivables from exchange transactions totalling Kshs.52,102,329 could not be confirmed.

4. Undisclosed Property, Plant and Equipment

The statement of financial position reflects Nil property, plant and equipment. Review of the Hospital's records and physical verification revealed that various assets including land, buildings, civil works, motor vehicles, furniture, computers and specialized and non-specialized medical equipment of unknown values were being used by the Hospital. However, these assets were not disclosed in the financial statements.

Further, the ownership documents for the land on which the Hospital has been built and log books for the Hospital's motor vehicles were not provided for audit review. Management explained that the records of assets are maintained at the County Government Headquarters but no evidence was provided for audit verification.

In the circumstances, the accuracy, valuation and ownership of the Hospitals property, plant and equipment could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Longisa County Level 4 Referral Hospital-County Government of Bomet Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effect of the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Audit Matters

In the audit reports of the previous year, nineteen (19) issues were raised under the Report on the Financial Statements as shown in **Appendix I**. However, Management had

not resolved the issues or given any explanations for failure to implement the recommendations.

Other Information

Management is responsible for the Other Information set out on page iv to xxx which comprise of Key Entity Information and Management, the Board of Management, Key Management Team, Chairman's Statement, Report of the Medical Superintendent, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Board of Management, and Statement of Board of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Hospital's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Lack of an Approved Annual Budget

The statement of comparison of budget and actual amounts reflects total budgeted and actual revenue amounting to Kshs.221,200,000 and Kshs.192,716,773, respectively. Further, the statement reflects total budgeted and actual expenditure of Kshs.221,200,000 and Kshs.192,421,211, respectively. Review of records revealed that the Hospital operated without an approved budget in the year under review. This was contrary to Section 18(a) of the Facilities Improvement Financing Act, 2023 which requires the Health Facility Management Committee to consider and submit for approval to the chief officer the annual facility work plan and budget.

Management explained that the budgetary requirements of the Hospital were incorporated in the County Government's budget and therefore the Hospital operated on

monthly Authority to Incur Expenditures (AIEs) that were issued by the Health Department of the County. However, the annual approved budget as included in the County Government's annual budget for the financial year 2024/2025 was not provided for audit review.

In the circumstances, Management was in breach of the law.

2. Irregular Engagement and Payment of Casual Employees

The statement of financial performance and as disclosed in Note 10 to the financial statements reflects employee costs amounting to Kshs.10,245,000. The amount includes Kshs.5,395,000 in respect of casual wages. However, approved staff establishment showing deficiency of staff to be filled by the casuals, formal requests done by the Departmental Heads on the need for engaging casuals and the Hospital Management Board's approval were not provided for audit. This implies that Management irregularly engaged and paid the casual employees during the period under review.

Further, the casual employees were engaged for a period of twelve (12) months consecutively without review of their terms. This was contrary to Section 37(1)(b) of the Employment Act, 2007 which provides that where a casual employee performs work for more than three (3) months, the contract of service of the casual employee shall be deemed to be one where wages are paid monthly.

In the circumstances, Management was in breach of the Law.

3. Failure to Dispose Unserviceable Assets

As previously reported, an audit inspection revealed that there were unserviceable assets which had not been disposed of and the same remain unutilized and continued to deteriorate. This was contrary to Section 163 (1) of the Public Procurement and Asset Disposal Act, 2015 that requires an accounting officer to establish a disposal committee as and when prescribed for the purpose of disposal of unserviceable, obsolete, obsolescent, or surplus stores, equipment or assets.

In the circumstances, the unserviceable, obsolete and obsolescent hospital equipment or assets continue to deteriorate in value and the Hospital is at risk of incurring losses.

4. Expired Medical Drugs

Physical verification and review of the store records of the pharmaceutical supplies revealed that the Hospital had in stock fifteen thousand, eight hundred and nineteen (15,819) units consisting of one hundred and forty-two (142) different products of expired drugs of undetermined value which had not been disposed. This was contrary to the Guidelines for Good Distribution Practices for Health Products and Technologies in Kenya under Section 3.7.3 which requires that health products and technologies due to expire first must be sold and/or distributed in accordance with the First Expiry, First Out (FEFO) principles and application of First In First Out (FIFO) principle where no expiry dates exists.

Further, the Hospital lacked an established disposal policy and Management had not established a disposal committee to verify and process all disposal recommendations. This was contrary to Section 163 of the Public Procurement and Asset Disposal Act, 2015 which requires accounting officers to establish a disposal committee to oversee the disposal of unserviceable, obsolete, or surplus items.

In the circumstances, Management was in breach of the law and the effectiveness of internal controls on the management of pharmaceutical and non-pharmaceutical supplies could not be confirmed.

5. Service Delivery Gaps

Review of the Hospital records and interviews on verification of services offered, equipment used and medical specialists in the hospital at the time of audit revealed that the Hospital did not meet the requirements of the Kenya Quality Model for Health Policy Guidelines since. The Hospital had only one (1) CT scan machine which was not operational and had been under maintenance for over six (6) months. Further, the Hospital had only three (3) beds at the High Dependency Unit against the required minimum of six (6) beds as prescribed by the Kenya Quality Model for Health Policy Guidelines on medical equipment. In addition, verification of available medical staff revealed that the facility did not meet key requirements as prescribed by the guidelines and had a shortage of eighty-seven (87) key personnel as shown below:

Criteria	Minimum Required	In place	Shortfall or Variance
Staffing			
Anesthesiologists	2	0	2
ENT surgeon	1	0	1
Neonatologist	1	0	1
Nephrologist	1	0	1
Neurologist	1	0	1
Pathologist	1	0	1
Radiologists	2	1	1
General clinical officers	30	19	11
Graduate clinical officers	14	8	6
Clinical officer lung and skin	4	1	3
Ophthalmology or cataract surgeons	4	2	2
BScN nurses	40	29	11
Registered community health nurses	75	71	4
Kenya registered nurses/mental health and psychiatry	6	1	5
Oncology nurses	5	3	2
Medical laboratory technologist	40	20	20
Physiotherapist	1	0	1
Specialized physiotherapists	2	0	2
Oral and maxillofacial surgeon	1	0	1
Health administrative officers	2	1	1

Criteria	Minimum Required	In place	Shortfall or Variance
Medical social workers	6	3	3
Dental technologists	6	4	2
Pediatric dentist	2	1	1
Nutrition and dietetic technicians	8	4	4
	255	168	87

The deficiencies observed contravene the First Schedule of Health Act, 2017 and implies that accessing highest attainable standard of health, which includes the right to health care services, including reproductive health care as required by Article 43(1) of the Constitution of Kenya, 2010 may not be achieved.

In the circumstances, the ability of the Hospital to deliver on its mandate is doubtful.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Weak Internal Controls in Stores and Inventory Management

Review of the stores records and physical verification conducted in July 2025 revealed that the Hospital lacked an inventory management policy or standardized system to govern the receipt, issuance, replenishment, inspection, tracking of expiry, and disposal of pharmaceutical and non-pharmaceutical supplies. Although the Hospital had installed an Enterprise Resource Planning system, the inventory management module remained unimplemented in all the Hospital's stores, leading to incomplete, unreliable, and inconsistent inventory reports.

Further, store's ledger, essential for tracking stock movement and valuing inventory, was not maintained. Furthermore, the main store was overcrowded, with stock items, including drugs, haphazardly stacked, making access and inventory control difficult and increasing the risk of damage or misplacement.

In the circumstances, effectiveness of internal controls implemented in the stores department to safeguard against possible losses could not be confirmed.

2. Weaknesses in Emergency Protocols and Health Records Management

Review of documents revealed that a legal suit (Case No. E002 of 2025) was instituted on 11 March, 2025 in the High Court of Kenya in Bomet, with the facility named as the first respondent alongside the Medical Superintendent, the County Government of Bomet, and the County Secretary. The case involved a three-year-old child who was brought to the Hospital on 11 November, 2024 and was later referred to another facility for specialized care. Tragically, the child passed away while enroute to the referred facility as a result of using private means instead of the Hospital's ambulance due to delays in completing the referral process.

Further, review of an investigative report compiled by an ad hoc committee established in response to the incident revealed that the Hospital had experienced system downtime on the day of the incident, which resulted in the absence of patient documentation and failure to formally register the child in the system. There was also a breakdown in communication between the hospital and the receiving facility, and no medical officer was physically present at the time. As a result, medical instructions were issued via phone consultation to the nurse on duty.

In the circumstances, the effectiveness of internal controls of the hospital's emergency response procedures could not be confirmed.

3. Lack of Standard Operating Procedures and Policies

Review of records revealed that the Hospital did not have approved standard operating procedures which play an important role in guiding operations of the facility. Further, Management had not developed key policies and manuals or guidelines such as Human Resource Policy and Procedures Manual, Finance and Accounting Manual, Assets Management Policy, Communication Policy and Disaster Recovery and Business Continuity Policy to assist in guiding the administrative functions.

In the circumstance, it was not possible to confirm whether the internal controls built within the financial and operational systems were functioning as intended during the year under review.

4. Weak Internal Controls in Revenue Receipting System

Review of the receipting systems revealed that, a thermal printer used for generation of electronic receipts was not integrated to the collection systems and was manually triggered since receipts were auto-generated from the system while the M-Pesa payment details had to be recorded manually, creating a disconnect between actual payments and system records. The receipts were also not serially numbered or automatically reconciled with the Mpesa transactions. The reconciliation between M-Pesa transactions and system-generated receipts was performed manually resulting to increased risk of errors, omissions, and delays.

Further, the Hospital's system did not support the generation of a consolidated invoice report but only allowed viewing of individual invoices thus making it difficult to reconcile total invoiced amounts against actual payments received.

In the circumstances, the effectiveness of internal controls designed in the revenue collection could not be confirmed.

5. Lack of Internal Audit Function and Audit Committee

During the year under review, the Hospital did not have an internal audit function for oversight of the operations of the Management and no risk assessment was performed. This was contrary to Section 155 of the Public Finance Management Act, 2012 which state that a County Government entity shall ensure that the arrangements for conducting internal audits in respect of the entity are in accordance with international best practices for internal auditing and that a County government entity shall establish an internal auditing committee whose composition and functions are to be prescribed by the regulations.

Further, the hospital did not have an audit committee as required by Regulation 155(5) of the Public Finance Management (County Governments) Regulations, 2015. In addition, there was no evidence or proof that audit reports of both internal and external auditors had been discussed by the audit committee.

In the circumstances, the oversight on effectiveness of internal controls, risk management and overall governance could not be confirmed.

6. Lack of Risk Management Strategies

Review of the internal controls of the Hospital revealed that Management had not developed risk management policy and there were no fraud prevention mechanisms put in place. Further, operational and disaster recovery plans were also not provided. This was contrary to Regulation 158 of the Public Finance Management (County Governments) Regulations, 2015 that requires the Accounting Officer to develop risk management strategies, which include fraud prevention mechanism and a system of risk management and internal control that builds robust business operations.

In the circumstances, the existence of an effective mechanism to safeguard against risks could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk Management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective 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 and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Hospital's ability to continue as a going concern disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Hospital's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs 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.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

15 December, 2025

Appendix I


Unresolved Prior Year Audit Matters

Number	Financial Year	Issue
1	2023/2024	Inaccuracy of Transfers from the County Government
2	2023/2024	Inaccuracy of Total Revenue
3	2023/2024	Non-Disclosure of Property, Plant and Equipment
4	2023/2024	Inaccuracy of Employee Costs
5	2023/2024	Non-Disclosure of Receivables from Exchange Transactions
6	2023/2024	Inaccuracy of Trade Payables
7		Inaccuracy of Accumulated Deficit
8	2023/2024	Budgetary Control and Performance
9	2023/2024	Unresolved Prior Year Audit Matters
10	2023/2024	Lack of an Approved Annual Budget
11	2023/2024	Irregular Engagement and Payment of Casual Employees
12	2023/2024	Service Delivery Gaps
13	2023/2024	Lack of Hospital Management Committee
14	2023/2024	Failure to Dispose Unserviceable Assets
15	2023/2024	Expired Medical Supplies
16	2023/2024	Lack of Internal Audit Review and Audit Committee
17	2023/2024	Weak Internal Controls in Stores and Inventory Management
18	2023/2024	Lack of Standard Operating Procedures and Policies
18	2023/2024	Lack of Risk Management Strategies


14. Statement of Financial Performance for The Year Ended 30 June 2025

Description	Note	2024/2025	2023/2024
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from the County Government	6	92,000,000	119,054,540
In kind contribution from county government	7	73,778,731	-
Revenue from exchange transactions			
Rendering of services- Medical Service Income	8	100,716,773	-
Total revenue		266,495,504	119,054,540
Expenses			
In kind payment from the county	7	73,778,731	-
Medical/Clinical costs	9	93,025,726	74,662,058
Employee costs	10	10245100	3,984,850
Board of Management Expenses	11	520,000	679,600
Repairs and maintenance	12	8,901,835.	5,691,182
General expenses	13	79,728,550	34,069,513
Total expenses		266,199,942	119,087,203
Net Surplus / (Deficit) for the year		295,562	(32,663)


The Hospital's financial statements were approved by the Board on 29th October, 2025 and signed on its behalf by:



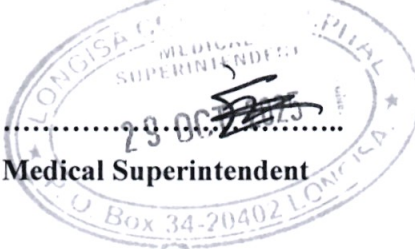
Chairman
Board of Management



Head of Finance
ICPAK No: 22744



Medical Superintendent

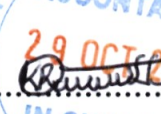



Longisa County Referral Hospital (Bomet County Government)
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15. Statement of Financial Position as at 30th June 2025

Description	Note	2024/2025	2023/2024
		Kshs	Kshs
Assets			
Current assets			
Cash and cash equivalents	14	260,612	2,283
Prepayments			
Receivables from exchange transactions	15	52,102,329	-
Inventories	16	21,664,687	35,366,574
Total Current Assets		74,027,628	35,368,857
Non-current assets			
Total assets (A)		74,027,628	35,368,857
Liabilities			
Current liabilities			
Trade and other payables	17	73,764,729	36,199,564
Total Current Liabilities		73,764,729	36,199,564
Total Liabilities (B)		73,764,729	36,199,564
Net assets (A-B)		262,899	(830,707)
Represented by:			
Accumulated surplus/Deficit		262,899	(830,707)
Capital Fund		0	0
Net Assets		262,899	(830,707)

The Hospital's financial statements were approved by the Board on 29th October, 2025 and signed on its behalf by:

  Chairman Board of Management	  Head of Finance ICPAK No: 22744	  Medical Superintendent
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16. Statement of Changes in Net Assets for The Year Ended 30 June 2025

Description	Revaluation reserve	Accumulated surplus/Deficit	Capital Fund	Total
As at July 1, 2023 (previous year)				
Surplus/(deficit) for the year	-	(32,663)	-	(32,663)
Capital/Development grants	-	-		
As at June 30, 2024 (previous year)	-	(32,663)		(32,663)
At July 1, 2024 (current year)	-	(32,663)		(32,663)
Revaluation gain	-	-	-	
Surplus/(deficit) for the year	-	295,562	-	295,562
Capital/Development grants	-	-		
At June 30, 2025 (current year)	-	262,889		(262,889)

17. Statement of Cash Flows for The Year Ended 30 June 2025

Description	Note	2024/2025	2023/2024
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Transfers from the County Government		92,000,000	119,054,540
Rendering of services- Medical Service Income		100,716,773	0
Total Receipts		192,716,773	119,054,540
Payments			
Medical/Clinical costs		93,025,726	74,662,058
Employee costs		10,245,100	3,984,850
Board of Management Expenses		520,000	679,600
Repairs and maintenance		8,901,835	5,691,182
General expenses		79,728,550	34,069,513
Total Payments		192,421,211	119,087,203
Net cash flows from operating activities	18	295,562	(32,663)
Cash flows from investing activities			
Net increase/(decrease) in cash and cash equivalents		295,562	(32,663)
Cash and cash equivalents as at 1 July	14	2,283	34,946
Cash and cash equivalents as at 30 June	14	260,612	2,283

Longisa County Referral Hospital (Bomet County Government)
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18. Statement of Comparison of Budget and Actual Amounts for Year Ended 30 Jun 2025

Description	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilisation
	a	b	c=(a+b)	d	e=(c-d)	f=d/c%
	Kshs	Kshs	Kshs	Kshs	Kshs	
Budget carryovers from the previous year	-	0	0	0	0	%
Receipts						
Transfers from the County Government	96,000,000		96,000,000	92,000,000	4,000,000	4%
Rendering of services- Medical Service Income	125,200,000		125,200,000	100,716,773	24,483,227	19%
Total receipts	221,200,000	0	221,200,000	192,716,773	28,483,227	12%
Payments						
Medical/Clinical costs	101,508,000	0	101,508,000	93,025,726	8,482,274	8%
Employee costs	10,800,000	0	10,800,000	10,245,100	554,900	5.1%
Remuneration of directors	1,200,000	0	1,200,000	520,000	680,000	56%
Repairs and maintenance	16,000,000	0	16,000,000	8,901,835	7,098,165	44%
General expenses	91,692,000	0	91,692,000	79,728,550	11,963,450	13%
Total Operational Expenditure paid	221,200,000	0	221,200,000	192,421,211	28,778,789	13%
Surplus	0	0	0	295,562	(295,562)	

Budget Reconciliation

	Description of Particulars	Amount in Kshs
	Actual Surplus/ deficit Amounts as per the statement of Budget	28,778,789
1	Unrealised revenue	28,483,227
	Closing Cash and Cash Equivalent as per the statement of Cash flows	295,562

19. Notes to the Financial Statements

1. General Information

Longisa county referral hospital is established by gazette notice and derives its authority and accountability from PFM Act. The entity is wholly owned by the Government of Kenya and is domiciled in Kenya. The entity's principal activity is provision of health care services.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant, and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarial determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the Longisa county hospital accounting policies. The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, the financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency Longisa county hospital the financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

3. Adoption of New and Revised Standards

i. New and amended standards and interpretations in issue effective in the year ended 30 June 2025

There were no new and amended standards issued in the financial year.

ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025.

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>
IPSAS 45- Property	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets,</p>

Standard	Effective date and impact:
Plant and Equipment	<p>infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
IPSAS 46 Measurement	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
IPSAS 47- Revenue	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non-exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>

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Standard	Effective date and impact:
IPSAS 48- Transfer Expenses	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>
IPSAS 49- Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

iii) Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year.

4. Summary of Significant Accounting Policies

a. Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other Government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to Longisa County Referral Hospital and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realised in the statement of financial performance over the useful life of the asset that has been acquired using such funds.

ii) Revenue from exchange transactions

Rendering of services

The entity recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

Sale of goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to the entity.

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income for each period.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

Notes to the Financial Statements (Continued)

b. Budget information

The original budget for FY 2024/2025 was approved by Board. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the entity upon receiving the respective approvals in order to conclude the final budget. Longisa County Referral Hospital budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget.

A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts, and the actuals as per the statement of cash flows.

c. Taxes

Sales tax/ Value Added Tax

Expenses and assets are recognized net of the amount of sales tax, except:

- When the sales tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case, the sales tax is recognized as part of the cost of acquisition of the asset or as part of the expense item, as applicable.
- When receivables and payables are stated with the amount of sales tax included. The net amount of sales tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the statement of financial position.

Notes to the Financial Statements (Continued)

d. Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property.

Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over a specified period of time. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

e. Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

Notes to the Financial Statements (Continued)

f. Leases

Finance leases are leases that transfer substantially the entire risks and benefits incidental to ownership of the leased item to the Entity. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Entity also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition.

Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit.

An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Entity will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the Entity. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

g. Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

Notes to the Financial Statements (Continued)

h. Biological Assets

The entity recognizes biological assets when it controls the assets due to past events, it is probable that future economic benefits associated with the asset will flow to the entity, and when the fair value or cost of the asset can be measured reliably. Biological assets are initially and subsequently measured at fair value less costs to sell, except where fair value cannot be reliably determined. In such cases, the asset is measured at its cost less accumulated depreciation and any accumulated impairment losses. Changes in fair value less costs to sell are recognized in surplus/deficit in the period in which they occur.

i. Research and development costs

The Entity expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Entity can demonstrate:

- The technical feasibility of completing the asset so that the asset will be available for use or sale
- Its intention to complete and its ability to use or sell the asset
- The asset will generate future economic benefits or service potential
- The availability of resources to complete the asset
- The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

j. Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets.

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity

measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Financial assets

Classification of financial assets

The entity classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is

recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

Impairment

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date.

Financial liabilities

Classification

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

k. Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition.

Costs incurred in bringing each product to its present location and conditions are accounted for as follows:

- Raw materials: purchase cost using the weighted average cost method.
- Finished goods and work in progress: cost of direct materials and labour, and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower cost and the current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Entity.

l. Provisions

Provisions are recognized when the Entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Where the Entity expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain.

The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

Notes to the Financial Statements (Continued)

m. Social Benefits

Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The entity recognises a social benefit as an expense for the social benefit scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the entity will incur in fulfilling the present obligations represented by the liability.

n. Contingent liabilities

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

o. Contingent assets

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

p. Nature and purpose of reserves

The entity creates and maintains reserves in terms of specific requirements

q. Changes in accounting policies and estimates

The Entity recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

Notes to the Financial Statements (Continued)

r. Employee benefits

Retirement benefit plans

The Entity provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump-sum payments or increased future contributions on a proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

s. Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. At each reporting date, foreign currency monetary items are translated using the closing rate. Non-monetary items measured in historical cost are translated using the exchange rate at the date of the transaction, and those measured at fair value are translated using the exchange rates at the date when the fair value was determined. Exchange differences arising from the settlement of monetary items or translation of monetary/non-monetary items at rates different from those at which they were initially reported are recognized in surplus or deficit in the period.

t. Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

u. Related parties

The Entity 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 the *Entity*, or vice versa. Members of key management are regarded as related parties and comprise the directors, the CEO/principal and senior managers.

v. Service concession arrangements

The Entity analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the *Entity* recognizes that asset when, and only when, it controls or regulates the services. The operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, Longisa County Referral Hospital also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

w. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

x. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

y. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025.

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Entity's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur. (IPSAS 1.140)

Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- The condition of the asset based on the assessment of experts employed by the Entity.
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- The nature of the processes in which the asset is deployed.
- Availability of funding to replace the asset.
- Changes in the market in relation to the asset.

Notes to Financial Statements Continued

6. Transfers from the County Government

Description	2024/2025	2023/2024
	KShs	KShs
Unconditional grants		
Operational grant	92,000,000	119,054,540
Conditional grants		
User fee forgone		
Total government grants and subsidies	92,000,000	119,054,540

6 b Transfers from The County Government

Name of the Entity sending the grant	Amount recognized to Statement of financial performance* KShs	Amount deferred under deferred income KShs	Amount recognised in capital fund.	Total grant income during the year	Comparative Period
			KShs	KShs	KShs
Bomet County Government	92,000,000			92,000,000	119,054,540
Total	92,000,000			92,000,000	119,054,540

Notes to Financial Statements Continued

7. In Kind Contributions from The County Government

Description	2024/2025	2023/2024
	KShs	KShs
Salaries and wages	43,074,565	-
Pharmaceuticals and Non-Pharmaceutical Supplies (other suppliers)	30,704,166	-
Total grants in kind	73,778,731	-

8. Rendering of Services-Medical Service Income

Description	FY 2024 - 2025	FY 2023-2024
	Kshs	Kshs
Pharmaceuticals, non Pharms	10,280,192	
Health Records	1,948,560	
Laboratory	3,568,600	
Radiology	2,880,840	
Dental services	2,200,500	
OPD, injections, dressings	504,190	
NHIF	10,438,640	
SHA	67,044,453	
AON MINET	1,850,978	
Total revenue from the rendering of services	100,716,773	

Notes to the Financial Statements (Continued)

9. Medical/ Clinical Costs

Description	2024/2025	2023/2024
	Kshs	Kshs
Dental costs/ materials	601,425	1,308,500
Food and Ration	648,288	6,089,014
Uniform, clothing, and linen	3,370,699	3,875,351
Dressing and Non-Pharmaceuticals	25,224,768	30,238,095
Pharmaceutical supplies	54,766,695	23,477,248
Health information stationery	302,800	399,000
Sanitary and cleansing Materials	905,435	687,705
X-Ray/Radiology supplies	7,205,616	8,587,145
Total medical/ clinical costs	93,025,726	74,662,058

10. Employee Costs

Description	2024/2025	2023/2024
	Kshs	Kshs
Salaries, wages, and allowances	9,683,500	3,984,850
Social contribution (NSSF EMPLOYER)	561,600	0
Employee costs	10,245,100	3,984,850

Notes to the Financial Statements (Continued)

11. Board of Management Expenses

Description	2024/2025	2023/2024
	Kshs	Kshs
Sitting allowance	520,000	679,600
Total	520,000	679,600

12. Repairs and Maintenance

Description	2024/2025	2023/2024
	Kshs	Kshs
Property- Buildings	1,024,666	1,637,138
Medical equipment	6,320,377.5	2,016,376
Computers and accessories		1,601,500
Motor vehicle expenses	1,556,792	436,168
Total repairs and maintenance	8,901,835.5	5,691,182

13. General Expenses

Description	2024/2025	2023/2024
	Kshs	Kshs
Advertising and publicity expenses	8,382,761	105,900
Catering expenses	29,105,884	15,728,621
Bank charges	61,632	19,655
Contracted services	7,412,000	7,853,053
Fuel and Lubricants	5,562,409	1,986,309
Travel and accommodation allowance	21,186,124	5,131,320
Printing and stationery	1,482,780	1,639,655
Water and sewerage costs	5,705,600	600,000
Total General Expenses	79,728,550	34,069,513

14. Cash and Cash Equivalents

Description	2024/2025	2023/2024
	KShs	KShs
Current accounts	253,672	1,938
Cash in hand	6,940	345
Total cash and cash equivalents	260,612	2,383

Notes to the Financial Statements (Continued)

14 (b). Detailed Analysis of Cash and Cash Equivalents

Description		2024/2025	2023/2024
Financial institution	Account number	KShs	KShs
a) Current account			
National bank		60,845	1,938
Equity Bank, etc		192,827	0
Sub- total		253,672	1,938
b) Others(specify)		0	0
cash in hand		6,940	345
Sub- total		6,940	2,283
Grand total		260,612	2,283

15. Receivables from Exchange Transactions

Description	2024/2025	2023/2024
	KShs	KShs
Medical services receivables	52,102,329	-
Total receivables	52,102,329	

Analysis of Receivables From Exchange Transactions

Description	2024/2025		2023/2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	20,986,829	41%	-	%
Between 1- 2 years	31,115,500	59%	-	%
Total (a+b)	52,102,329	100%	-	%

16. Inventories

Description	2024/2025	2023/2024
	KShs	KShs
Pharmaceutical supplies	21,664,687	35,366,574
Total	21,664,687	35,366,574

17. Trade and other Payables

Description	2024/2025		2023/2024	
	KShs		KShs	
Trade payables	72,098,577		32,199,564	
Employee dues	1,666,152		4,000,000	
Total trade and other payables	73,764,729		36,199,564	
Ageing analysis:		% of the Total		% of the total
Under one year	43,990,610	60%	33,612,564	93%
1-2 years	29,774,122	40%	1,500,000	4%
2-3 years	-	%	1,087,000	3%
Over 3 years	-	%		%
Total	73,764,729	100%	36,199,564	100%

18. Cash Generated from Operations

Description	2024/2025	2023/2024
	KShs	KShs
Surplus for the year before tax	295,562	(32,663)
Adjusted for:		
Working Capital adjustments		
Decrease in inventory	14,537,161	(10,269,066)
Increase in receivables	(52,102,329)	(-)
Increase in payables	37,565,168	10,269,066
Net cash flow from operating activities	295,562	(32,663)

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19. Related Party Balances

Nature of related party relationships

Entities and other parties related to the entity include those parties who have the ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates, and close family members.

Bomet County Government is the principal shareholder of the Longisa County Referral Hospital, holding 100% of the Longisa County Referral Hospital equity interest. The National Government of Kenya has provided full guarantees to all long-term lenders of the entity, both domestic and external. The related parties include:

- i) The National Government;
- ii) The County Government;
- iii) Board of Directors;
- iv) Key Management

Description	2024/2025	2023/2024
	Kshs	Kshs
Transactions with related parties		
a) Services offered to related parties		
Services to	-	-
Sales of services	-	-
Total	-	-
b) Grants from the Government		
Grants from County Government	-	-
Grants from the National Government Entities	-	-
Donations in kind	-	-
Total	-	-
c) Expenses incurred on behalf of related party		
Payments of salaries and wages for employees	-	-
Payments for goods and services	-	-

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Description	2024/2025	2023/2024
	Kshs	Kshs
Total	-	-
d) Key management compensation		
Directors' emoluments	-	-
Compensation to the medical Sup	-	-
Compensation to key management	-	-
Total	-	-

20. Contingent Liabilities

Contingent liabilities	Insert Current FY	Insert Comparative FY
	Kshs	Kshs
Court case E002 of 2025 against the hospital	-	-
Total	-	-

21. Events after the Reporting Period

There were no material adjusting and non-adjusting events after the reporting period.

22. Ultimate and Holding Entity

The entity is a County Corporation/ or a Semi- Autonomous Government Agency under the Department of Health Services. Its ultimate parent is the County Government of Bomet.

23. Currency

The financial statements are presented in Kenya Shillings (Kshs) and all values are rounded off to the nearest shilling.

20. Appendices

Appendix 1: Progress on Follow Up of Auditor Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Ref	Issue / Observations from Auditor	Management comments	Status	Timeframe
1	Inaccuracy in transfer from county Government	Corrected	Resolved	2024/2025
2	Inaccuracy of Total Revenue	Corrected	Resolved	2024/2025
3	Non – Disclosure of Property, Plant and Equipment	On going	Not resolved	2025/2026
4	Inaccuracy of Employee Costs	Corrected	Resolved	2024/2025
5	Non-Disclosure of Receivables from Exchange Transactions	Corrected	resolved	2024/2025
6	Inaccuracy of Trade Payables	Corrected	Resolved	2024/2025
7	Inaccuracy of Accumulated Deficit	Corrected	Resolved	2024/2025
8	Budgetary Control and Performance	Corrected	Resolved	2024/2025
9	Lack of an Approved Annual Budget	Corrected	Resolved	2024/2025
10	Irregular Engagement and Payment of Casual Employees	Corrected	Resolved	2024/2025
11	Service delivery Gaps	On going	Not resolved	2025/2026
12	Lack of Hospital Management Committee	Corrected	Resolved	2024/2025
13	Failure to Dispose Unserviceable Assets	On going	Not resolved	2025/2026
14	Expired Medical Supplies	On going	Not resolved	2025/2026
15	Lack of Internal Audit Review and Audit Committee	On going	Not resolved	2025/2026
16	Weak Internal Controls in Stores and Inventory Management	Corrected	Resolved	2024/2025
17	Lack of Standard Operating Procedures and Policies	Corrected	Resolved	2024/2025
18	Lack of Risk Management strategies	Corrected	Resolved	2024/2025


 Accounting Officer
 29 OCT 2025


Appendix II: Projects Implemented by The Entity

Projects

Projects implemented by the Hospital Funded by development partners

Project title	Project Number	Donor	Period/ duration	Donor commitment	Separate donor reporting required as per the donor agreement (Yes/No)	Consolidated in these financial statements (Yes/No)
1						
2						

Status of Projects completion

SN	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
1							
2							
3							



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Appendix III: Inter-Entity Confirmation Letter

Name of Transferring entity **BOMET COUNTY GOVERNMENT**

Name of Beneficiary entity **LONGISA COUNTY REFFERAL HOSPITAL**

Confirmation of amounts received by LONGISA COUNTY REFFERAL HOSPITAL as at 30th June 2025

Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
RC0000059131	1-Jul-24	2,000,000	0	2,000,000	
RC0000059200	9-Aug-24	5,000,000	0	5,000,000	
RC0000059329	16-Aug-24	8,000,000	0	8,000,000	
RC0000059362	16-Aug-24	8,000,000	0	8,000,000	
RC0000060400	4-Nov-24	9,700,000	0	9,700,000	
RC0000060415	4-Nov-24	6,300,000	0	6,300,000	
RC0000060589	13-Nov-24	1,700,000	0	1,700,000	
RC0000060046	27-Nov-24	24,000,000	0	24,000,000	
RC0000060588	3-Dec-24	8,000,000	0	8,000,000	
RC0000061890	17-Feb-25	5,500,000	0	5,500,000	
RC0000063095	5-May-25	5,500,000	0	5,500,000	
RC0000063518	20-Jun-25	8,300,000	0	8,300,000	
TOTAL		92,000,000		92,000,000	

I confirm that the amounts shown above are correct as of the date indicated.

Head of Accounts Department - Disbursing Entity:

Name DEBORAH KOSKEI..... Sign [Signature].....
 Date 29/10/2025.....

Head of Accounts Department - Beneficiary Entity:

Name ROBERT K ROND..... Sign [Signature].....
 Date 29/10/2025.....

Appendix IV Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities	Quarter				Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
	none	0		0	0	0	09		

Appendix V: Disaster Expenditure Reporting Template

Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Ksh s.)	Comments
None	None		None	None	0	