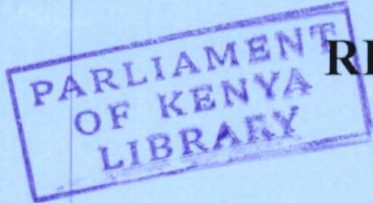
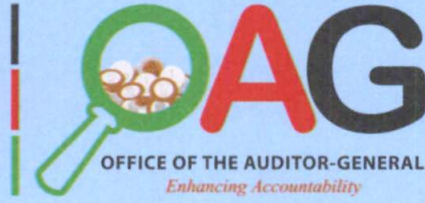


REPUBLIC OF KENYA



REPORT

141

OF

THE AUDITOR-GENERAL

PAPERS LAID	
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CHEMOLINGOT SUB – COUNTY LEVEL 4
HOSPITAL

FOR THE YEAR ENDED
30 JUNE, 2025

COUNTY GOVERNMENT OF BARINGO



CHEMOLINGOT SUB COUNTY LEVEL 4 HOSPITAL (Baringo 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 hospital.

2. Key Hospital Information and Management

(a) Background information

Chemolingot Sub County Hospital is a level 4 hospital established under gazette notice number Chemolingot Sub County. Duly licensed by KMPDC GK-015216 MFL code-14321 and is domiciled in Baringo County under the Health Department. The hospital is governed by a Board of Management and Health management committee

(b) Principal Activities

The principal activity/mission/ mandate of the hospital is to

Vision:

To be the most attractive and competitive hospital that affords progressively the highest standard of health for all the residents of the larger Tiaty, Baringo County and beyond.

Mission:

To transform the livelihoods of Baringo residents by offering quality, affordable, accessible and acceptable health services to all citizens in fair, equitable and responsible manner.

Core values:

Our values focus on professional growth and best practices in providing health services to our clients.

(c) Key Management

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

- County department of health
- Board of Management
- Accounting Officer/ Medical Superintendent
- Hospital Management Team

(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. Bronson Maklap
2.	Sub-County Accountant	CPA Janet Jeruto Chirchir
3.	Health administrative officer	Joel Cherutich Chongwo
4.	Nursing officer in charge	Anderson Kimechwa

(e) Fiduciary Oversight Arrangements

The fiduciary oversight of the county is done by;

I. County Assembly

The County assembly under the Constitution of Kenya, 2010 and the County government act, 2012 under article 8(1) has fiduciary oversight role over the execution of the functions of the County government, it approves the budget and expenditure of the county government in accordance with article 207 of the constitution of Kenya.

II. The Controller Of Budget

Under article 22(5) of the constitution of Kenya, 2010. The Controller of budget has a fiduciary role by approving the withdrawal of public funds from the exchequer.

III. County Executive Committee

The CEC member of health exercises executive authority as per the constitution and county government act of 2012

IV. Internal Audit Department

The internal audit department of the county government of Baringo ensures that the internal controls exist and are adhered to.

V. Hospital Board

The hospital board meets quarterly to discuss various agenda and considers the budget proposal by HMT prior to AIE request by the medical superintendent and approval by the chief officer medical services

(f) Chemolingot Sub County Hospital Headquarters

Chemolingot Sub-County Hospital
P.O. Box 39, 30404
Nginyang,
KENYA

(g) Chemolingot Sub County Hospital Contacts

Telephone: (+254)728938985
E-mail: chemolingothospital@baringo.go.ke

(h) Chemolingot Sub County Hospital Bankers

Kenya Commercial Bank.
Marigat Branch
P.O. Box 9
Marigat

(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


County Government of Baringo
P.O. Box 53-30400
Kabarnet, Kenya

3. The Board of Management

Ref	Directors	Details
1.	 <p data-bbox="288 696 619 730">KENNETH ADOMEYON</p>	<p data-bbox="874 454 1262 636">UNIVERSITY GRADUATE BACHELOR OF EDUCATION 20YRS EXPERIENCE HIGH SCHOOL PRINCIPAL</p>
2.	 <p data-bbox="288 1104 564 1137">JACKSON LIMAKOK</p>	<p data-bbox="874 860 1370 1041">UNIVERSITY GRADUATE DIP LEADERSHIP & MANAGEMENT PRIMARY SCHOOL HEAD TEACHER 18 Yrs</p>
3.	 <p data-bbox="288 1462 507 1496">ALICE CHAREM</p>	<p data-bbox="874 1283 1222 1368">UNIVERSITY GRADUATE SOCIAL WORKER</p>
4.	 <p data-bbox="288 1839 528 1872">MUSA CHEPOLET</p>	<p data-bbox="874 1603 1418 1785">RIFT VALLEY BIBLE COLLEGE-SOLIAN 30YRS EXPERIENCE IN PASTERHOOD CERTIFICATE PASTOR</p>

Chemolingot Sub County Hospital (Baringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

5.	 FESTUS LOMUK	UNIVERSITY GRADUATE BSC (MATHS& COMP) SYSTEM DEVELOPER & DATA ANALYST-CPIMS, CCTMIS IT EXPERT
6.	 MARY ALI	KATC ACCOUNTS CLERK
7.	 MOSES AKENO	UNIVERSITY GRADUATE SUB-COUNTY ADMINISTRATOR DIP-EDUCATION AND LEADERSHIP, SMC, SLDP KENYA SCHOOL OF ADVENTURE AND LEADERSHIP
8.	 JOEL CHERUTICH CHONGWO	UNIVERSITY GRADUATE MEMBER KAHA 066/19, SMC, MED.LEADERSHIP & MGT, BED (SCI) HEALTH ADMINISTRATIVE OFFICER ,21 YRS EXPERIENCE

9.	 DR. BRONSON MAKLAP	UNIVERSITY GRADUATE MEDICAL OFFICER – MEDICAL SUPERINTENDENT MBCHB, MOI UNIVERSITY, YEAR OF GRADUATION, 2020
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4. Key Management Team

Ref	Management	Details
1.	Dr. Bronson Maklap	Medical superintendent
2.	Joel Cherutich Chongwo	Health administrative officer
3.	CPA Janet Chirchir	Sub County Accountant
4.	Anderson Kimechwa	Nursing officer-in charge
5.	Fredrick Chebet	Clinical officer in-charge
6.	Alex Juma	Public Health officer in-charge
7.	Irine Kibet	Health records officer in-charge
8.	Dr. Kevin Ngoni Khaoya	Pharmacist in-charge
9.	Dan Nyambaja	Nutritionist in-charge
10.	Joel kipturmet	Head of laboratory Department



5. Chairman's Statement

It is an honour to present the Annual report and Financial Statement of Chemolingot Sub-County Hospital for the year ended 30th June 2025. The hospital continues to provide timely, cost-effective and patient centred healthcare in the larger Tiaty. The Financial Year 2024/2025 has been successful despite macroeconomic challenges during the year with the Hospital remaining resilient and successfully delivering on its core mandate.

The hospital has also done significant strategic infrastructural upgrades and renovations, these includes: construction of oxygen plant, operationalization of administration block and Paediatric wing and partial operationalization of new OPD wing. The Board of management consists of the right balance of skills, experience and backgrounds to support the Hospital management team.

The board of Management carried out its mandate diligently and with focus to steer the Hospital to achieve its vision.

On behalf of the Board of management, I wish to extend my appreciation to the Hospital management and Staff for their commitment and dedication that ensured the highest quality service delivery and improved performance during this financial year. I wish also to thank our strategic partners including the County Government, AMREF, Probitas foundation and our esteemed Suppliers who have partnered with us to enable the Hospital achieve this impressive performance.

Finally, I would like to express my sincere gratitude to my fellow Board Members, for their dedication and hard work during the year. I am confident that as a team, our commitment and dedication will make Chemolingot Sub-County Hospital the best.

Sign

A handwritten signature in blue ink, appearing to read 'Kenneth Adomeyon', with a date '11/11/2025' written next to it.

Kenneth Adomeyon

Chairman, Board of Management



6. Report of The Medical Superintendent


During the financial year 2024/2025, Chemolingot Sub-County Hospital has improved in service delivery and revenue collection. There has been continuous improvement on service delivery and maintenance of the Hospital's transformational agenda. The hospital maintained steady growth throughout the year attributable to increased activity levels with a majority of the areas exceeding the targeted performance.

In recognition that availability of functional infrastructure is critical in the provision of quality health care services, the hospital has continued to invest in improving infrastructure and modernization of equipment through renovation of existing old infrastructure.

The hospital has a robust financial management system that is based on the existing government financial management rules and regulations, Public Finance Management (PFM) Act 2012, International Public Sector Accounting Standards (IPSAS) and International Financial Reporting Standards (IFRS). The Hospital complied with the reporting framework as per PFM Act 2012, by submitting all the quarterly reports and financial statements to the County treasury.

APPRECIATION

I would like to take this opportunity to appreciate the County Government and Development partners. Many thanks go to the Chairman and Members of the Board of Management for their strategic guidance and support, our suppliers for supplying the goods and services required for patient care and the entire staff for their commitment to providing quality and timely services to our clients.

Sign  OFFICE OF THE
MEDICAL SUPERINTENDENT
CHEMOLINGOT SUB-COUNTY
HOSPITAL
P.O. BOX 1000 NGINYANG

Dr. Bronson Maklap
Medical superintendent

7. Statement of Performance Against Predetermined Objectives

Chemolingot Sub County hospital has 6 pillars

1. Clinical service products: during this year, we started special clinics like reproductive health and medical outpatient clinic.
2. Health care financing and sustainability: improvement on NHIF/SHA claims and local revenue was noted in comparison to the previous year by great margin.
3. Quality improvement: the quality of services has improved following strict controls by the hospital management team.
4. Infrastructure development: Renovation of theatre and oxygen plant project still in progress.
5. Leadership and governance: during this year, the Medical Superintendent was taken for the senior management course.
6. Health information: strict measures and training of human resource on proper filling of the registers done, this has helped improve record keeping.

8. Corporate Governance Statement

Chemolingot sub county hospital is always committed to delivering affordable, accessible and high-quality health care services to the residents of Tiaty. We are dedicated to promoting health, prevention of diseases and management of emergencies through holistic patient care.

We strive to uphold the highest standards of medical ethics, continuous improvement and innovation in health delivery. Chemolingot sub county hospital is committed to upholding strong governance practices that enhance transparency, accountability and effective service delivery. We acknowledge that good governance is paramount to building public trust and achieving our Mission.

The board members were appointed in accordance with ministry of health and county government of Baringo guidelines. Members were selected based on merit, professional experience, gender equity, and representation of key community interests. At least one or two previous members are retained during appointment in order to take care of historical memory and smooth succession. The current board members were appointed and inaugurated on August,2022 and will serve in office till August ,2025 a term that is renewable only once.

Roles of hospital board are;

- Setting strategic direction and approving plans and budgets
- Approving policies and ensuring their implementations
- Support resource mobilization and stakeholder engagement
- Monitoring hospital performance and quality of care
- Ensuring compliance with legal and regulatory requirements

The board members do not engage in the day to day management of the hospital but instead provide oversight to the hospital management team

All newly appointed board members undergo a structured induction programme to familiarize themselves with

- Hospital services and operations
- National and county government policies
- Governance and fiduciary responsibilities
- The hospital strategic plans and priorities

Continual training and development are provided to equip members with evolving governance practices, financial oversight skills and emerging healthcare trends.

This 2024/2025 financial year Chemolingot hospital board meetings were 5. The attendance was excellent *Board members are always reminded in meetings to declare conflict of interest in any board business. The board allowances per sitting are based on approved rates of Ksh 5,000 for members and Ksh.6.000 for chairperson. The rate is inclusive of both transport and sitting allowances.*

9. Management Discussion and Analysis

Clinical/operational performance

The hospital bed capacity is 81 with a bed occupancy rate of 80%. The summaries are as below;

SN	DETAILS	NO .OF PATIENTS
1	OUTPATIENT	10,952
2	INPATIENT	1063
3	NORMAL DELIVERIES	503
4	CEASERIAN DELIVERIES	16
5	Other minor surgeries	5
6	TELEMDICINE	2400

The average length of stay was 6 days but for kala-azar patients' average length of stay was 17 days.in outpatient we were able to handle all emergency cases and stabilize them prior to admission or referral. The theatre performed more surgeries than in the previous financial years despite shortage of human resource. We do caesarean sections and minor surgical cases. The surgical theatre is still under renovation. To increase outpatient uptake, we have started special clinics like reproductive health and NCDs on a weekly basis. Average mortality was at 1.8% during FY 2024/2025. The hospital did not record any maternal mortality during the financial year

The hospital has counted with unwavering support from our partners like probitas, Safaricom and supplies from FSE through MOH.

Below is the total number of staff per cadre in the hospital.

Total number of staffs by cadre:

*Chemolingot Sub County Hospital (Baringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025*

S/N	CADRE	NUMBER
1	Medical officers	2
2	Clinical officers	7
3	Nurses	5
4	Health Administrative Officer	1
5	Pharmacists	1
6	Laboratory Technologists	2
7	Bio Medical/Technologists	1
8	Records	2
9	Drivers	1
10	Occupational therapist	1
11	Radiographer	1
12	Support Staff	1
13	Casuals	23
14	UHC: Nurses	3
	Records	1
	Laboratory Technologists	2
	Pharmacy Technologists	2
	PHO Sanitation	2
15	Pharmacy technologist	1
TOTAL		59

The hospital was grateful for support from partners as summarized below;

SN	PARTNER	ACTIVITY
1	AMREF	PSA OXYGEN PLANT
2	SAFARICOM & GETRUDE FOUNDATIONS	TELEMEDICINE SERVICES
3	USAID	FACILITATION OF CME's

Financial performance that includes: -

The total revenue collected in the financial year was Ksh.10,346,055 out of which Local revenue was Ksh. 2,611,830 and NHIF/SHA reimbursements was ksh 7,734,225. There was an improvement from last financial year where the total revenue collected was Ksh 5,135,774. Through these funds the hospital was able to pay for the casuals/contracted staff, suppliers and KPLC among other expenses.

ONGOING PROJECTS IN THE HOSPITAL.

Infrastructure projects being undertaken in the hospital and completion rate:

- Completion of Mortuary done pending equipping of the same.
- Completion of outpatient 95%
- Completion of administration blocks 90%
- Completion of general theatre 80%
- PSA Oxygen plant; the plant has already been installed. Next phase which is piping will commence at the start of the next financial year.

Number of vehicles and motorcycles and status

- Ambulance 1 – operational
- Utility vehicle 1- grounded

Achievements

- Operationalization of administration block.
- Commencement of special clinics.
- Successfully conducted cataract surgery camp where over 50 operations were done.
- Operationalization of the new casualty; though not fully
- Improvement in total revenue collection by over 100% in comparison to the previous financial year.

Challenges experienced.

- Lack of hospital store.
- Shortage of human resource: medical officers, anesthetist, clinical officers and nurses.
- Low power input to the hospital that requires upgrade due to the current demand.
- Lack of title deed of the hospital and encroachment of the locals and KMTC to the hospital land
- Incomplete projects: outpatient and administration block, mortuary.
- Asbestos in the residential houses of the staff, eye clinic and outpatient block. Respective department have been informed but no action taken.
- Lack of vehicle of hearse to transport bodies from the hospital to the cemetery.

Priorities for next financial year

- Upgrading of the hospital power and installing control panel
- Completion and operationalization of general theatre.
- Construction of hospital store and walk way.
- Installation of Electronic medical records (EMR)

Chemolingot Sub County Hospital (Baringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

➤ Employment of more staff as mentioned above for the smooth run of the hospital.
 Due to the challenges experienced this year, the hospital prioritized below items to be done next financial year in order to improve the quality of services:

- Construction of hospital store is urgently needed
- Obtention of the original title deed for the hospital land and fencing is required.
- Renovation of the staff quarters and removal of asbestos is urgently need.
- Employment of more staff as mentioned above for the smooth running of the hospital.
- Equipping of the morgue and outpatient block.
- Proper mapping of the hospital cemetery is urgently needed.

PENDING BILLS AS AT 30TH JUNE 2025 FOR FY 2024/2025

NO.	SUPPLIER	DESCRIPTION	AMOUNT
1	CHEMILYOT ENTERPRISE	SUPPLY OF FRESH VEGETABLES	24,000
2.	CHEMILYOT ENTERPRISE	SUPPLY OF CHARCOAL	62,000
3	BORESHA SACCO SOCIETY LTD	CASUALS' SALARY FOR JUNE 2025	255,565
4	KPLC	ELECTRICITY	469,225
5	SANPEC SUPPLIERS	LAB REAGENTS	138,100
6	NSSF	NSSF DEDUCTIONS FOR MAY & JUNE 2025	65,040
7	SHIF	SHIF DEDUCTIONS FOR MAY & JUNE 2025	16,350
8	CHEWAWA PERTOL STATION	SUPPLY OF FUEL	70,000
9	POSTAL CORPORATION	POSTAL CHARGES	99,405
10	FAJAY CLEANING SERVICE	SUPPLY OF CLEANING ITEMS	30,000
11	SIRGOI HARDWARE	SUPPLY OF HARDWARE MATERIALS	48,950
12	SAJAN ENTERPRISE	SUPPLY OF STATIONERIES	40,000
13	MARIGAT MISSION HEALTH CENTRE	REFILL OF OXYGEN CONTAINERS ON BEHALF OF CSCH	44,200
		TOTAL	1,362,835

10. Environmental And Sustainability Reporting

Chemolingot Sub-County Hospital has mandate to transform and saves lives; our priority is to deliver good services and emphasize on activities that promotes sustainability to the citizens

i) Sustainability strategy and profile

The hospital has assessed its current resources and highlighted the following areas as a way of increasing financial income.

- a. Operationalization of the general theatre
- b. Initiate dental unit
- c. Enhance special clinics.
- d. SHA awareness and registration campaigns
- e. Campaigns to promote health seeking behaviour especially among men.

ii) Environmental performance

In order to ensure public health safety for both staff and our client we have introduced the following measures:

- Installation of shredder
- Continuous CMEs on occupational and safety measures for staff
- Construction of burning chamber.
- Daily cleaning of the hospital.
- Segregation of waste using the colour coded bins.

Challenges

- a. Understaffing
- b. Delayed reimbursement of pending NHIF claims.
- c. Lack of incinerator
- d. Lack of cemetery.
- e. Delay in processing A.I.E on time at the county level

iii) Employee welfare

Employees are hired by the County Public Service Board and others are contracted by the hospital management board.

Staff gain their skills via; on job training, seminars and workshops. Some of our staff resides from hospital quarters and others outside the hospital.

iv) Market place practices-

Floating of quotations

a) Responsible competition practice.

Open tendering process and committee involvement

b) Responsible Supply chain and supplier relations

Good tracking of supplies from tendering to delivery

c) Responsible marketing and advertisement or Responsible engagement with citizens

This is done through public participation and public notice boards

d) Product stewardship or Awareness Creation

The hospital had adequately wrote signages in strategic points to inform clients on SHA products and benefit packages. These includes contact numbers for reporting on any

grievance or complaint. In addition, The customer desk has a complaint book. Grievance handling committee has also been doing their work in responding to complaints

v) Corporate Social Responsibility / Community Engagements

Conducting outreach to the community as a way of increasing accessibility to health care.

Provision of hospital borehole water to the nearby needy populace.

11. Report of The Board of Management

The board members submit their report together with the audited financial statements for the year that ended June 30th, 2025, which show the state of the *hospital's* affairs.

Principal activities

The principal activities of the Chemolingot Sub County Hospital are:

- Hold quarterly meetings for the approval of budget.
- Act as a link between the hospital and the community
- Resource mobilization.

Results

The results of the hospital for the year ended June 30 2025 are set out on pages 1 to 77

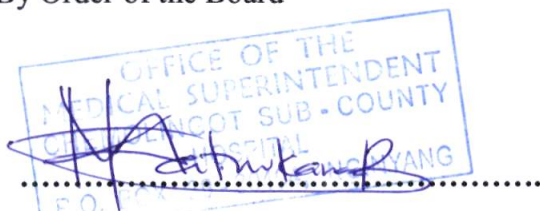
Board of Management

The members of the Board who served during the year are shown on page VI-VIII During the year, 2024/2025 none of the board member(s) retired/ resigned, Chemolingot Sub County Hospital board members were appointed with effect from 2/8/2022 up to date. constituted of 10 members of which one relocated to outside Kenya by the name EVANS KIPTULON for greener pasture hence only 9 were available during the FY 2024-2025.

Auditors

The Auditor General is responsible for the statutory audit of the *Chemolingot Sub County Hospital* in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

By Order of the Board



Dr Bronson Maklap

Secretary to the Board

12. Statement of Board of Management’s Responsibilities

Section 164 of the Public Finance Management Act, 2012 (*entities should quote the applicable legislation under which they are regulated*) requires the Board of Management to prepare financial statements in respect of that *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 *hospital* for that year/period. The Board of Management is also required to ensure that the *hospital* keeps proper accounting records which disclose with reasonable accuracy the financial position of the *hospital*. The council members are also responsible for safeguarding the assets of the *hospital*.

The Board of Management is responsible for the preparation and presentation of the *hospital’s* 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 (period) ended on June 30th, 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 hospital.
- (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,
- (vi) making accounting estimates that are reasonable in the circumstances.

The Board of Management accepts responsibility for the *hospital’s* 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 (*– entities should quote applicable legislation as indicated under*). The Board members are of the opinion that the *hospital’s* financial statements give a true and fair view of the state of *hospital’s* transactions during the financial year ended June 30th, 2025, and of the *hospital’s* financial position as at that date. The Board members further confirm the completeness of the accounting records maintained for the *hospital*, which have been relied upon in the preparation of the *hospital’s* financial statements as well as the adequacy of the systems of internal financial control.

In preparing the financial statements, the Directors have assessed the Fund’s ability to continue as a going concern (*disclosed, as applicable, matters relating to the use of going concern basis of preparation of the financial statements*) OR


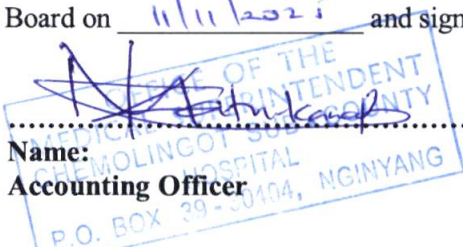
Nothing has come to the attention of the Board of management to indicate that the *hospital* will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Hospital’s financial statements were approved by the Board on 11/11/2025 and signed on its behalf by:



Name:
Chairperson
Board of Management



Name:
Accounting Officer

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
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 CHEMOLINGOT SUB - COUNTY LEVEL 4 HOSPITAL FOR THE YEAR ENDED 30 JUNE, 2025 – COUNTY GOVERNMENT OF BARINGO

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 that 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 Chemolingot Sub - County Level 4 Hospital - County Government of Baringo set out on pages 1 to 54 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 the 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 Chemolingot Sub - County Level 4 Hospital - County Government of Baringo 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, County Governments Act, 2012, and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

The statement of financial position reflects property, plant and equipment balance of Kshs.78,655,956 and a comparative amount of Kshs.75,015,956. However, the corresponding Note 32 to the financial statements revealed a re-computed balance of Kshs.78,751,956 and a comparative amount of Kshs.78,635,956 resulting to an unexplained and unreconciled variance of Kshs.96,000 and Kshs.3,620,000 respectively.

Further, Note 32 to the financial statements reflects land with an opening balance of Kshs.3,500,000. However, the previous year's audited financial statements reflected a Nil balance resulting in an unexplained variance of Kshs.3,500,000. In addition, the Note 32 reflects a balance of Kshs.482,000 in respect of ICT equipment which is at variance with the assets register balance of Kshs.380,000 resulting to an unexplained and unreconciled variance of Kshs.102,000.

Note 32 to the financial statements revealed that no depreciation was charged on the property, plant and equipment reported since the financial year 2022/2023 and Management has not developed depreciation policy.

Note 43 to the financial statements reflects net cash flows from operating activities amount of Kshs.1,853,268. However, Management has not indicated how the amount was computed and the effects of the increase in receivables and inventories on the cash flows of the Hospital.

Review of Note 44 to the financial statements in respect of credit risk and foreign currency financial risk management reflects a comparative balance of Kshs.8,117,059 which includes an amount of Kshs.932,303 in respect of bank balances. However, the previous year's audited financial statements reflects balance of Kshs.1,399,863 resulting to an unreconciled variance of Kshs.467,560.

Note 44 to the financial statements reflects foreign currency risk tables which indicate an unsupported net foreign currency asset and liabilities of Kshs.89,618,746 and Kshs.93,348,65 respectively.

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

2. Unsupported Revenue from Non-Exchange Transactions Amount

The statement of financial performance reflects revenue from non-exchange transactions totalling Kshs.12,089,119. However, the detailed supporting schedules in respect of the four (4) revenue streams were not provided for audit review. Further, the transfers from the County Government and transfers from other Government entities amounts of Kshs.227,210 and Kshs.1,516,422 respectively could not be traced in the cashbook and the bank statements.

In the circumstances, the accuracy and completeness of the revenue from non-exchange transactions totalling Kshs.12,089,119 could not be confirmed.

3. Unsupported Revenue from Exchange Transactions Amount

The statement of financial performance reflects revenue from exchange transactions totalling Kshs.8,772,661 as disclosed in Notes 11 and 14 to the financial statements. However, the supporting schedule in respect of the revenue streams were not provided for audit review.

In the circumstances, the accuracy and completeness of the revenue from exchange transaction totalling to Kshs.8,772,661 could not be confirmed.

4. Unsupported Repair and Maintenance

The statement of financial performance reflects repair and maintenance expenditure of Kshs.790,840 and as disclosed in Note 19 to the financial statements. However, the expenditure was not supported with documents including defects reports, pre-inspection and post-inspection reports and repair and maintenance log books.

In the circumstances the accuracy and completeness of repairs and maintenance amount of Kshs.790,840 could not be confirmed.

5. Unsupported General Expenses

The statement of financial performance reflects general expenses amounting to Kshs.3,117,725 which includes an amount of Kshs.443,590 in respect of fuel and lubricants, as disclosed in Note 21 to the financial statements. However, supporting detailed orders, and statements of fuel consumption from the contracted suppliers were not provided for audit verification.

In the circumstances, the accuracy and completeness of the fuel and lubricants expenditure of an amount of Kshs.443,590 could not be confirmed.

6. Unsupported Cash and Cash Equivalents Balance

The statement of financial position reflects cash and cash equivalents balance of Kshs.2,791,421 which includes balances of Kshs.1,491,358 and Kshs.1,300,063 in

respect of two (2) local bank accounts, as disclosed in Note 27 to the financial statements. However, supporting documents including the cash books, and bank reconciliation statements for the accounts were not provided for audit verification.

Further, review of the financial records revealed that that there was an M-Pesa account balance of Kshs.16,900 was not disclosed in the financial statements. Further, the M-Pesa statement was not provided for audit verification.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.2,791,421 could not be confirmed.

7. Unsupported Receivables from Exchange Transactions Balance

The statement of financial position reflects receivables from exchange transactions balance of Kshs.10,311,265 as disclosed in Note 29 to the financial statements. However, supporting schedules of the receivables due from Social Health Authority (SHA) and National Health Insurance Fund (NHIF) balance of Kshs.3,506,199 and Kshs.6,615,816 respectively were not provided for review. Further, confirmation statements from Social Health Authority (SHA) of the stated balances were not provided for audit.

In the circumstances, the accuracy and completeness of the receivables from exchange transactions balance of Kshs.10,311,265 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Chemolingot Sub - County Level 4 Hospital - County Government of Baringo 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.

Emphasis of Matter

1. Lack of an Approved Budget

The statement of comparison of budget and actual amounts reflects total receipts and expenditure budget of Kshs.20,861,780 and Kshs.19,008,512 respectively. However, Management did not prepare and submit an approved budget for audit review. This was contrary to Regulation 29(1) of the Public Finance Management (County Governments) Act, 2015 which states that the Accounting Officer shall ensure that the draft estimates relating to her or his department are prepared in conformity with the Constitution, the Act and the Regulations.

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

2. Imbalanced Budget

The statement of comparison of budget and actual amounts for the year under review reflects total receipts budget of Kshs.20,861,780 and total expenditure budget of Kshs.19,008,512 resulting to an unexplained variance of Kshs.1,853,268. The budget

imbalance is contrary to the provisions of Regulation 31(c) of the Public Finance Management (County Governments) Regulations 2015 which states that budget revenue and expenditure appropriation shall be balanced.

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

My opinion is not modified in respect of these matters.

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 Matters

In the prior year's audit report, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. Review of the status during the audit of the Hospital for the financial year 2024/2025 revealed that the following nine (9) issues remained unresolved:

No.	Financial Year	Audit Issue
1	2023/2024	Variance in the Cash and Cash Equivalents Balance
2	2023/2024	Variance in Receivables from Exchange Transactions Balance
3	2023/2024	Unsupported Suspense Account Balance
4	2023/2024	Inaccuracy in the Statement of Comparison of Budget and Actual Amounts
5	2023/2024	Unresolved Prior Year Matters
6	2023/2024	Implementation of Recommendations by Legislative Committees and Auditor-General
7	2023/2024	Deficiencies in Implementation of Universal Health Care
8	2023/2024	Irregular Engagement of Casual Employees
9	2023/2024	Stock-Outs of Essential Medical Supplies

Other Information

The Board of Management is responsible for the Other Information set out on page iii to xviii 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

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. Deficiencies in the implementation of Universal Health Care

Review of Hospital records and interviews with the medical superintendent revealed that the facility has staffing deficiencies with only 14 staff or 13% against the required 105 staff as detailed below:

Staff Requirements	Level 4 standard	Number in Hospital	Variance	Percentage (%)
Medical officers	16	1	15	94
Clinical Officer Anesthetist	6	1	5	83
General surgeons	2	0	2	100
Gynecologists	2	0	2	100
Pediatrics	2	0	2	100
Radiographer	2	1	1	50
Kenya Registered Community Health Nurses	75	11	64	85
Total	105	14	91	87

The facility also lacks a renal unit and has no functional Intensive Care Unit (ICU) and High Dependency Unit (HDU) beds.

These deficiencies contravene the First Schedule of Health Act, 2017 and imply 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, Management was in breach of the law and the understaffing and inadequate Hospital equipment may have negatively impacted on service delivery to the public.

2. Irregular Use of Direct Procurement Method

The statement of financial performance reflects medical/clinical costs and general expenses of amounts of Kshs.12,321,797 and Kshs.3,117,725 respectively. The balances further include amounts of Kshs.627,470, Kshs.1,023,390 and Kshs.303,020 in respect of printing and stationery, dressing and non-pharmaceuticals and food rations respectively as disclosed in Note 21 and Note 15 to the financial statements. However, review of records revealed that Management used direct method of procurement which was not supported with documents justifying use of the method. This was contrary to Section 103 of the Public Procurement and Assets Disposal Act, 2015 which provides the circumstances under which the direct procurement method may be used.

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

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 effects of the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of a Board Work Plan and Composition of the Board

The statement of financial performance reflects Board of Management of an amount of Kshs.240,000 as disclosed in Note 17 to the financial statements. However, review the Board documents revealed that, it operated without an approved annual Board calendar and an annual Board work plan. This was contrary to Chapter 1 (1.9) of the Mwongozo

Code of Governance for State Corporations, which requires Board members to develop an annual work plan to guide their activities. Further, the Board operated with eleven (11) members, which was contrary to the Facilities Improvement Fund, 2023 which states that the Health Facility Management Committee shall consist of not less than seven (7) and not more than nine (9) members appointed by the County Executive Committee Member.

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

2. Lack of an Updated Fixed Assets Register

Appendix VII to the financial statements respects the Hospital fixed assets register with assets totalling Kshs.78,655,956. However, review of the assets register revealed that it did not include information in respect to the serial number, current location of the assets, department assigned and the depreciation method used and amount. This was contrary to Regulations 136 (1) of the Public Finance Management (County Regulations), 2015 which provides that the Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws.

In the circumstances, the effectiveness of internal controls in relation to assets management 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 Board of Management

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 to 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.

The Board of Management is 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 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

01 December, 2025

Chemolingot Sub County Hospital (Baringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

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

Description	Note	2024-2025 FY	2023-2024 FY
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from the County Government	6	227,210	6,932,295
In- kind contributions from the County Government	7	5,597,335	3,342,344
Grants from donors and development partners	8	-	282,500
Transfers from other Government entities	9	1,516,422	-
Public contributions and donations	10	4,748,152.02	5,547,226
		12,089,119	16,104,365
Revenue from exchange transactions			
Rendering of services- Medical Service Income	11	8,748,561	6,717,196
Revenue from rent of facilities	12	-	-
Finance /Interest Income	13	-	-
Miscellaneous Income	14	24,100	17,100
Revenue from exchange transactions		8,772,661	6,734,296
Total revenue		20,861,780	22,838,661
Expenses			
Medical/Clinical costs	15	12,321,797	10,879,070
Employee costs	16	2,514,051	1,726,300
Board of Management Expenses	17	240,000	181,000
Depreciation and amortization expense	18	-	-
Repairs and maintenance	19	790,840	163,260
Grants and subsidies	20	24,100	17,100
General expenses	21	3,117,725	3,208,614
Finance costs	22	-	-
Total expenses		19,008,512	16,175,344
Other gains/(losses)			
Gain/Loss on disposal of non-Current assets	23	-	-

Chemolingot Sub County Hospital (Baringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025


Description	Note	2024-2025 FY	2023-2024 FY
		Kshs	Kshs
Unrealized gain on fair value of investments	24	-	-
Medical services contracts Gains/Losses	25	-	-
Impairment loss	26	(-)	(-)
Gain on foreign exchange transactions		-	-
Total other gains/(losses)		-	-
Net Surplus / (Deficit) for the year		1,853,268	6,663,318

(The notes set out on pages 26 to 55 form an integral part of the Annual Financial Statements.)


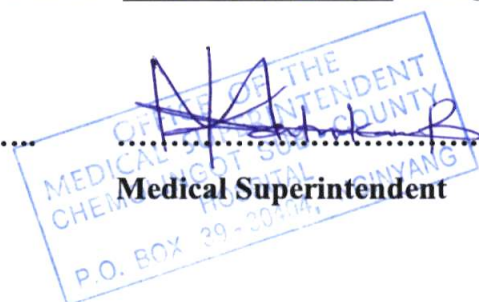
The Hospital's financial statements were approved by the Board on 11/11/2025 and signed on its behalf by:



Chairman
Board of Management



Head of Finance
ICPAK No:

Medical Superintendent

14. Statement of Financial Position As At 30th June 2025

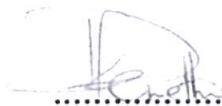
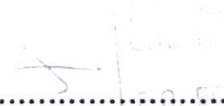
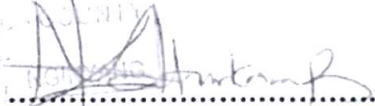
Description	Note	2024-2025 FY	2023-2024 FY
		Kshs	Kshs
Assets			
Current assets			
Cash and cash equivalents	27	2,791,421	932,303
Prepayments	28	-	-
Receivables from exchange transactions	29	10,311,265	6,582,956
Receivables from non-exchange transactions	30	-	134,240
Inventories	31	2,952,843	1,530,560
Total Current Assets		16,055,529	9,180,059
Non-current assets			
Property, plant, and equipment	32	78,655,956	75,015,956
Intangible assets	33	-	-
Investment property	34	-	-
Biological Assets	35	-	-
Suspense		-	5,081,221
Total Non-current Assets		78,655,956	80,097,177
Total assets (A)		94,711,485	89,277,236
Liabilities			
Current liabilities			
Trade and other payables	36	1,362,835	126,050
Refundable deposits from Patients/Prepayments	37	-	-
Provisions	38	-	-
Finance lease obligation	39	-	-
Current portion of deferred income	40	-	-
Current portion of borrowings	41	-	-
Total Current Liabilities		1,362,835	126,050
Non-current liabilities			
Provisions	38	-	-
Non-Current Finance lease obligation	39	-	-
Non-Current portion of deferred income	40	-	-

Chemolingot Sub County Hospital (Baringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

Description	Note	2024-2025 FY	2023-2024 FY
		Kshs	Kshs
Non - Current portion of borrowings	41	-	-
Service concession Arrangements	42	-	-
Total non-current liabilities		-	-
Total Liabilities (B)		1,362,835	126,050
Net assets (A-B)		93,348,650	89,151,186
Represented by:			
Revaluation reserve		-	-
Accumulated surplus/Deficit		8,516,585	14,602,790
Capital Fund		84,832,065	74,548,396
Net Assets		93,348,650	89,151,186

(The notes on pages 26 to 55 form an integral part of the Annual Financial Statements.)

The Hospital's financial statements were approved by the Board on 11/11/2025 and signed on its behalf by:

Chairman

Head of Finance

Medical Superintendent

Board of Management

ICPAK No:

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)	-	7,939,472		7,939,472
Revaluation gain	-	-	-	-
Surplus/(deficit) for the year	-	6,663,318	-	6,663,318
Capital/Development grants	-	-	74,548,396	81,211,714
As at June 30, 2024 (previous year)	-	14,602,790	74,548,396	89,151,186
At July 1, 2024(current year)	-	6,663,318	84,832,065	91, 495,383
Revaluation gain	-	-	-	-
Surplus/(deficit) for the year	-	1,853,268	-	1,853,268
Capital/Development grants	-	-	-	-
At June 30, 2025 (current year)	-	8,516,585	84,832,065	93,348,650

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

Description	Note	2024-2025 FY	2023-2024 FY
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Transfers from the County Government		227,210	6,932,295
In- kind contributions from the County Government		-	3,342,344
Grants from donors and development partners		-	282,500
Transfers from other Government entities		1,516,422	-
Public contributions and donations		-	5,547,226
Rendering of services- Medical Service Income		8,748,561	6,717,196
Revenue from rent of facilities		-	-
Finance / interest income		-	-
Miscellaneous receipts(sale of water bill)		24,100	17,100
Total Receipts		10,516,293	22,838,661
Payments			
Medical/Clinical costs		1,976,310	10,879,070
Employee costs		2,514,051	1,726,300
Board of Management Expenses		240,000	181,000
Repairs and maintenance		790,840	163,260
Grants and subsidies		24,100	17,100
General expenses		3,117,725	3,208,613
Finance costs		-	-
Refunds paid out		-	-
suspense		-	5,889,682
Total Payments		8,663,025	21,139,162
Net cash flows from operating activities	43	1,853,268	773,631
Cash flows from investing activities			
Purchase of property, plant, equipment		-	-
Purchase of intangible assets		-	-
Proceeds from the sale of PPE		-	-
Acquisition of investments		-	-
Net cash flows used in investing activities		(-)	(-)
Cash flows from financing activities			
Proceeds from borrowings		-	-

Chemolingot Sub County Hospital (Baringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

Repayment of borrowings		(-)	(-)
Capital grants received		-	-
Net cash flows used in financing activities		(-)	(-)
Net increase/(decrease) in cash and cash equivalents		1,853,268	773,631
Cash and cash equivalents as at 1 July 2024	27	938,154	626,227
Cash and cash equivalents as at 30 June 2025	27	2,791,421	932,303

N/B The closing balance of the previous financial year changed from **ksh 932,303 to ksh 938,154** due to incorporation of revenue closing balance of the previous year of **ksh 5,851**

Chemolingot Sub County Hospital (Baringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

17. 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	-	-	-	-	-	-
Receipts					-	
Transfers from the County Government	227,210	-	227,210	227,210	-	100%
Grants from donors and development partners	-	-	-	-	-	100%
In-kind contributions from the County Government	5,597,335	-	5,597,335	5,597,335	-	
Transfers from other Government entities	1,516,422	-	1,516,422	1,516,422	-	100%
Public contributions and donations	4,748,152	-	4,748,152	4,748,152	-	
Rendering of services- Medical Service Income	8,748,561	-	8,748,561	8,748,561	-	100%
Revenue from rent of facilities	-	-	-	-	-	100%
Finance / interest income	-	-	-	-	-	
Miscellaneous receipts (<i>specify</i>)	24,100	-	24,100	24,100	-	
Total receipts	20,861,780	-	20,861,780	20,861,780	-	100%
Payments					-	100%
Medical/Clinical costs	12,321,797	-	12,321,797	12,321,797	-	
Employee costs	2,514,051	-	2,514,051	2,514,051	-	100%
Remuneration of directors	240,000	-	240,000	240,000	-	100%
Repairs and maintenance	790,840	-	790,840	790,840	-	100%
Grants and subsidies	24,100	-	24,100	24,100	-	100%
General expenses	3,117,245	-	3,117,245	3,117,245	-	100%
Finance costs	-	-	-	-	-	0%
Refunds	-	-	-	-	-	0%
Total Operational Expenditure paid	19,008,512	-	19,008,512	19,008,512	-	100%
Surplus	1,853,268	-	1,853,268	1,853,268	-	100%
Capital Expenditure paid	-	-	-	-	-	0%

Budget Reconciliation

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	1,853,267.63
1	Reason for differences	-
2	Reason for differences	-
3	Reason for differences	-
4	Reason for differences	-
	Closing Cash and Cash Equivalent as per the statement of Cash flows	1,853,267.63

18. Notes to the Financial Statements

1. General Information

Chemolingot Sub County Hospital is established by and derives its authority and accountability from PFM Act. The Chemolingot Sub County Hospital is wholly owned by the Chemolingot Sub County Hospital County Government and is domiciled in Chemolingot Sub County Hospital County in Kenya. The Chemolingot Sub County Hospital's principal activity is to offer curative 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 actuarially 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 *hospital's* accounting policies. The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 25 The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the *hospital*. The financial statements have been prepared in accordance with the PFM Act, and *(include any other*

applicable legislation), 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 Hospital.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p>This standard is relevant to the Hospital and will be applied effective financial ending June 30th, 2025.</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> <p>This standard is relevant to <i>Chemolingot Sub County Hospital</i></p>

Standard	Effective date and impact:
<p>IPSAS 45- Property Plant and Equipment</p>	<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, 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> <p><i>This standard is relevant to Chemolingot Sub County Hospital</i></p>
<p>IPSAS 46 Measurement</p>	<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> <p><i>This standard is relevant to Chemolingot Sub County Hospital</i></p>
<p>IPSAS 47- Revenue</p>	<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 hospital shall apply to report useful information to</p>

Standard	Effective date and impact:
	<p>users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p>This standard is relevant to <i>Chemolingot Sub County Hospital</i></p>
<p>IPSAS 48- Transfer Expenses</p>	<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> <p>This standard is relevant to <i>Chemolingot Sub County Hospital</i></p>
<p>IPSAS 49- Retirement Benefit Plans</p>	<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> <p>This standard is relevant to <i>Chemolingot Sub County Hospital</i></p>
<p>IPSAS 50: Exploration For & Evaluation of Mineral Resources</p>	<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> <ol style="list-style-type: none"> <li data-bbox="443 1361 1276 1451">i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. <li data-bbox="443 1473 1356 1619">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. <li data-bbox="443 1641 1388 1899">iii. Disclosures that identify and explain the amounts in the hospital'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. <p>This standard is relevant to <i>Chemolingot Sub County Hospital</i></p>

iii) Early adoption of standards

The Chemolingot Sub County Hospital did early – adopt any new or amended standards in the financial year 2024/2025.

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 the *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 hospital 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 hospital.

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.

Notes to the Financial Statements (Continued)

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.

b. Budget information

The original budget for FY 2024/2025 was approved by Board *Chemolingot Sub County Hospital*. 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 hospital upon receiving the respective approvals in order to conclude the final budget. Accordingly, the *hospital* recorded additional appropriations of *Chemolingot Sub County Hospital* on the FY 2024/2025 budget following the Board's approval. The *hospital's* 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.

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 period of years. 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 hospital 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 Hospital. 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 Hospital 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 Hospital 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 Hospital. 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 hospital 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 hospital, 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 Hospital expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Hospital 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. *The hospital does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the hospital's financial statements. (amend as appropriate).*

A financial instrument is any contract that gives rise to a financial asset of one hospital and a financial liability or equity instrument of another hospital. At initial recognition, the hospital 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 hospital 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 hospital'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 hospital 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 hospital 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 hospital 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 hospital 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 hospital recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in *Note 26*.

Financial liabilities

Classification

The hospital 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 Hospital.

l. Provisions

Provisions are recognized when the Hospital 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 Hospital 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 hospital 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 hospital will incur in fulfilling the present obligations represented by the liability.

n. Contingent liabilities

The Hospital 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 Hospital 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 Hospital 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 hospital creates and maintains reserves in terms of specific requirements

q. Changes in accounting policies and estimates

The Hospital 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 Hospital provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an hospital pays fixed contributions into a separate hospital (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 Hospital regards a related party as a person or an hospital with the ability to exert control individually or jointly, or to exercise significant influence over the *Hospital*, 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 Hospital 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 *Hospital* 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, the *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 Hospital'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 Hospital 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 Hospital. 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 Hospital.
- 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.

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note 38. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

Notes to Financial Statements Continued

6. Transfers from the County Government

Description	2024-2025 FY	2023-2024 FY
	KShs	KShs
Unconditional grants		
Operational grant	-	-
Level 4 grants	227,210	6,932,295
Unconditional development grants	-	-
Other grants (<i>specify</i>)	-	-
	-	-
Conditional grants		
User fee forgone	-	
Transforming health services for Universal care project (THUCP)	-	-
DANIDA	-	-
Wards Development grant	-	-
Paediatric block grant	-	-
Administration block grant	-	-
Laboratory grant	-	-
Total government grants and subsidies	227,210.	6,932,295

6 b Transfers from The County Government

Name of the Hospital 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
Baringo County Government	227,210	-	-	227,210	6,932,295
Total	227,210	-	-	227,210	6,932,295

These are the A.I.E for public health and sub county health coordinator for office operations

Notes to Financial Statements Continued

7. In Kind Contributions from The County Government

Description	2024-2025 FY	2023-2024 FY
	KShs	KShs
Salaries and wages	-	-
Medical supplies-Drawings Rights (KEMSA)	-	-
Pharmaceuticals and Non-Pharmaceutical Supplies (other suppliers)	5,597,335	3,342,344
Utility bills	-	-
Total grants in kind	5,597,335	3,342,344

These are drugs that were procured by County Health Headquarter on behalf of Chemolingot Sub-County Hospital for FY2024/2025

SUPPLIER	LPO.NO	1ST & 2ND QTR	3RD QTR	4TH QTR	GRAND TOTAL
KEMSA	1787	1,249,550	-	-	1,249,550
KEMSA	1872	-	2,658,750	-	2,658,750
KEMSA	3940669	-	-	1,689,035	1,689,035
TOTAL		1,249,550	2,658,750	1,689,035	5,597,335

8. Grants From Donors and Development Partners

Description	2024-2025 FY	2023-2024 FY
	KShs	KShs
Cancer Centre grant- DANIDA	-	-
World Bank grants	-	-
Paediatric ward grant- JICA	-	-
Research grants	-	-
Other grants ((health dept headquarter)	-	282,500
Total grants from development partners	-	282,500

8 (a) Grants from donors and development partners (Classification)

Name of the Hospital sending the grant	Amount recognized to Statement of financial performance	Amount deferred under deferred income	Amount recognised in capital fund.	Total grant income during the year	Comparative Period
	KShs	KShs	KShs	KShs	KShs
Donor e.g., DANIDA	-	-	-	-	-
JICA	-	-	-	-	-
World Bank	-	-	-	-	-
Total	-	-	-	-	-

9. Transfers From Other Government Entities

Description	2024-2025 FY	2023-2024 FY
	KShs	KShs
Transfer from National Government (SHA)	1,516,422	-
Transfer from 25x National Hospital	-	-
Transfer from 25x Institute	-	-
Total Transfers	1,516,422	-

10. Public Contributions and Donations

Description	2024-2025 FY	2023-2024 FY
	KShs	KShs
Public donations	4,748,152.02	5,547,226.30
Donations from local leadership	-	-
Donations from religious institutions	-	-
Donations from other international organisations and individuals	-	-
Other donations	-	-
Donations in kind-amortised	-	-
Total donations and sponsorships	4,748,152.02	5,547,226.30

The donations are from KEMSA of ksh 4,148,800.46 and MEDS Suppliers of ksh 599,351.56

	QUARTER 1& 2	QUARTER 3	QUARTER 4	GRAND TOTALS
KEMSA	1,710,232.30	688,725.61	1,521,566.25	3,920,524.16
NUTRITION	228,276.30	-	-	228,276.30
MEDS	104,293.44	16,135.59	478,922.53	599,351.56
TOTALS	2,042,802.04	704,861.20	2,000,488.78	4,748,152.02

10 (a) Reconciliations of amortised gran

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Balance unspent at beginning of year	938,153.50	626,227.25
Current year receipts	227,210.00	6,932,295.00
Amortised and transferred to revenue	-	-
Conditions to be met – remain liabilities	-	-

Notes to Financial Statements Continued

11. Rendering of Services-Medical Service Income

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Pharmaceuticals	377,158.00	34,590.00
Non-Pharmaceuticals	-	-
Laboratory	858,650.00	55,350.00
Radiology	-	-
Orthopedic and Trauma Technology	-	-
Theatre	-	-
Accident and Emergency Service	-	-
Anesthesia Service	-	-
Ear Nose and Throat service	-	-
Nutrition service	-	-
Opd cards	323,000.00	18,150.00
general/maternity files	121,350.00	7,350.00
Ultra sound	199,200.00	4,500.00
X-Ray	122,600.00	-
Consultation/Examination	2,400.00	-
Other medical services income (INPATIENT)	526,400.00	14,300.00
other medical services income NHIF/SHA	6,217,803.00	6,582,956.00
Total revenue from the rendering of services	8,748,561.00	6,717,196.00

Notes to the Financial Statements (Continued)

12. Revenue From Rent of Facilities

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Residential property	-	-
Commercial property	-	-
Total Revenue from rent of facilities	-	-

13. Finance /Interest Income

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Interest income from Cash investments and fixed deposits	-	-
Interest income from short- term/ current deposits	-	-
Interest income from Treasury Bills	-	-
Interest income from Treasury Bonds	-	-
Interest from outstanding debtors	-	-
Total finance income	-	-

14. Miscellaneous Income

Description	2024-2025 FY	2023-2024 FY
	KShs	KShs
Insurance recoveries	-	-
Income from sale of tender	-	-
Services concession income	-	-
Sale of goods (water, publications, containers etc)	24,100.00	17,100.00
Write backs (Deposits, payments in advance etc)	-	-
Bad debts recovered	-	-
	-	-
Total Miscellaneous income	24,100.00	17,100.00

Notes to the Financial Statements (Continued)

15. Medical/ Clinical Costs

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Dental costs/ materials	-	-
Laboratory chemicals and reagents	504,400.00	330,700.00
Public health activities	100,000.00	-
Food and Ration	1,023,390.00	1,334,800.00
Uniform, clothing, and linen	-	-
Dressing and non-pharmaceuticals	303,020.00	155,000.00
Pharmaceutical supplies- procured by Health department on behalf of facility	5,597,335.00	3,342,344.00
Health information stationery	-	114,000.00
Reproductive health materials	-	-
Sanitary and cleansing Materials	45,500.00	55,000.00
Purchase of Medical gases	-	-
X-Ray/Radiology supplies	-	-
Other medical related clinical costs	-	-
Donations (Drugs)	4,748,152.02	5,547,226.30
Total medical/ clinical costs	12,321,797.02	10,879,070.30

16. Employee Costs

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Salaries, wages, and allowances	2,222,060.00	1,726,300.00
Contributions to pension schemes	-	-
Service gratuity	-	-
Performance and other bonuses	-	-
Staff medical expenses and Insurance cover	-	-
Group personal accident insurance and WIBA	-	-
Social contribution-NSSF	239,397.72	-
Other employee costs (<i>SHIF</i>)	52,593.00	-
Employee costs	2,514,050.72	1,726,300.00

Notes to the Financial Statements (Continued)

17. Board of Management Expenses

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Chairman's Honoraria	-	-
Sitting allowance	240,000.00	181,000
Mileage	-	-
Insurance expenses	-	-
Induction and training	-	-
Travel and accommodation allowance	-	-
Airtime allowances	-	-
Total	240,000.00	181,000

18. Depreciation and Amortization Expense

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Property, plant and equipment	-	-
Intangible assets	-	-
Investment property carried at cost	-	-
Total depreciation and amortization	-	-

19. Repairs And Maintenance

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Property- Buildings	535,340.00	120,760.00
Medical equipment	-	-
Office equipment	-	-
Furniture and fittings	-	-
Computers and accessories	3,000.00	2,000.00
Motor vehicle expenses	6,100.00	30,000.00
Maintenance of civil works	246,400.00	10,500.00
Total repairs and maintenance	790,840.00	163,260.00

Notes to the Financial Statements (Continued)

20. Grants And Subsidies

Description	2024-2025	2023-2024
	FY	FY
	Kshs	Kshs
Community development and social work	-	-
Education initiatives and programs	-	-
Free/ subsidised medical camp	-	-
Disability programs	-	-
Free cancer screening	-	-
Social benefit expenses	-	-
Other grants and subsidies(sale of water CHQ by KMTC CHEMOO)	24,100.00	17,100.00
Total grants and subsidies	24,100.00	17,100.00

21. General Expenses

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Advertising and publicity expenses	-	-
Catering expenses	20,840.00	48,840.00
Waste management expenses	-	-
Insecticides and rodenticides	-	-
Audit fees	-	-
Bank charges	18,685.50	19,873.50
Conferences and delegations	20,000.00	-
Consultancy fees	-	-
Contracted services	40,300.00	15,000.00
Electricity expenses	1,050,000.00	1,854,889.00
Fuel and Lubricants	443,590.00	241,111.00
Insurance	-	-
Research and development expenses	-	-
Travel and accommodation allowance	235,200.00	224,800.00
Legal expenses	-	-
Licenses and permits	-	-
Courier and postal services	2,250.00	1,130.00
Printing and stationery	627,470.00	252,870.00
Hire charges	-	-
Rent expenses	-	-
Water and sewerage costs	-	16,800.00

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Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Skills development levies	-	-
Telephone and mobile phone services	143,300.00	210,500.00
Internet expenses	4,000.00	9,000.00
Staff training and development	481,989.00	278,800.00
Subscriptions to professional bodies	-	-
Subscriptions to newspapers periodical, magazines, and gazette notices	-	-
Library books/Materials	-	-
Firewood	20,100.00	-
Office operations	10,000.00	-
Parking charges	-	-
Repatriation	-	35,000.00
Total General Expenses	3,117,724.50	3,208,613.50

22. Finance Costs

Description	2024-2025 FY	2023-2024 FY
	KShs	KShs
Borrowings (amortized cost) *	-	-
Finance leases (amortized cost)	-	-
Interest on Bank overdrafts/Guarantees	-	-
Interest on loans from commercial banks	-	-
Total finance costs	-	-

23. Gain/Loss on Disposal of Non-Current Assets

Description	2024-2025 FY	2023-2024 FY
	KShs	KShs
Property, plant, and equipment	-	-
Intangible assets	-	-
Other assets not capitalised	-	-
Total gain on sale of assets	-	-

24. Unrealized Gain On Fair Value Investments

Description	2024-2025 FY	2023-2024 FY
	KShs	KShs
Investments at fair value	-	-
Total gain	-	-

Notes to the Financial Statements (Continued)

25. Medical Services Contracts Gains /Losses

Description	2024-2025 FY	2023-2024 FY
	KShs	KShs
Comprehensive care contracts with NHIF/SHA	-	-
Non- Comprehensive contracts care with NHIF/SHA	-	-
Linda Mama Program	-	-
Waivers and Exemptions	-	-
Total Gain/Loss	-	-

26. Impairment Loss

Description	2024-2025 FY	2023-2024 FY
	KShs	KShs
Property, plant, and equipment	-	-
Intangible assets	-	-
Investments	-	-
Total impairment loss	-	-

27. Cash And Cash Equivalents

Description	2024-2025 FY	2023-2024 FY
	KShs	KShs
Current accounts	2,791,421.15	932,303
On - call deposits	-	-
Fixed deposits accounts	-	-
Cash in hand	-	-
Others -Mobile money	-	-
Total cash and cash equivalents	2,791,421.15	932,303

This year we incorporated the revenue account closing balance of **ksh 1,300,063** and expenditure account of **ksh1,491,358.15**

Notes to the Financial Statements (Continued)

27 (a). Detailed Analysis of Cash and Cash Equivalents

Description		2024-2025 FY	2023-2024 FY
Financial institution	Account number	KShs	KShs
a) Current account			
Kenya Commercial bank	1149247665	1,491,358.15	1,399,862.75
Kenya Commercial bank	1149508108	1,300,063.00	-
Equity Bank, etc			
Sub- total		2,791,421.15	1,399,862.75
b) On - call deposits			
Kenya Commercial bank		-	-
Equity Bank – etc		-	-
Sub- total		-	-
c) Fixed deposits account			
Bank Name		-	-
Sub- total		-	-
d) Others			
cash in hand		-	-
Mobile money- Mpesa, Airtel money		-	-
Sub- total		-	-
Grand total		2,791,421.15	1,399,862.75

28. Prepayments

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Insurance	-	-
Rent	-	-
Water	-	-
Internet	-	-
Others specify	-	-
Total	-	-

29. Receivables From Exchange Transactions

Description	2024-2025 FY	2023-2024 FY
	KShs	KShs
Medical services receivables due from SHA	3,506,199.15	6,582,956.00
Medical services receivables due from NHIF	6,615,816.00	
Rent receivables	-	-
Other exchange debtors	-	-
Medical services receivables due from Revenue collection	189,250.00	
Less: impairment allowance	(-)	(-)
Total receivables	10,311,265.15	6,582,956.00

These are paid NHIF and SHA as at 30th June 2025

	SHA	NHIF	GRAND TOTALS
CLAIMED	7,970,240.00	9,886,000.00	17,856,240.00
PAID	4,476,280.85	3,257,944.00	7,734,224.85
UNPAID	<u>3,493,959.15</u>	<u>6,628,056.00</u>	<u>10,122,015.15</u>

Analysis of Receivables From Exchange Transactions

Description	2024-2025 FY		2023-2024 FY	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	3,506,199.15	44%	6,582,956.00	100%
Between 1- 2 years	6,615,816.00	66.9%	-	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (a+b)	10,122,015.15	%	6,582,956.00	100%

30. Receivables From Non-Exchange Transactions

Description	2024-2025 FY	2023-2024 FY
	KShs	KShs
Transfers from the County Government	-	-
Undisbursed donor funds	-	-
Other debtors (<i>non-exchange transactions</i>)	-	-
Less: impairment allowance	(-)	(-)
Total	-	-

Analysis of Receivables From Non-Exchange Transactions

Description	2024-2025 FY		2023-2024 FY	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	-	%	-	%
Between 1- 2 years	-	%	-	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (a+b)	-	%	-	%

31. Inventories

Description	2024-2025 FY	2023-2024 FY
	KShs	KShs
Pharmaceutical supplies	1,916,992.6	936,156.00
Maintenance supplies	-	
Food supplies	80,000.00	155,000.00
Lab reagents	485,150.00	149,654.00
General files and cards	293,000.00	231,450.00
Cleaning materials supplies-public health	162,700.00	33,300.00
General supplies	15,000.00	25,000.00
Less: provision for impairment of stocks	(-)	(-)
Total	2,952,842.60	1,530,560.00

Detailed disclosure on inventories

	2024-2025 FY	2023-2024 FY
Opening balance	1,530,560.00	2,628,560.00
Additional Inventory in the year	-	-
Inventory expensed in the year	-	-
Write-downs in the year	-	-
Others specify	-	-
Closing balance	2,467,692.60	1,530,560.00

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Notes to the Financial Statements (Continued)

32. Property, Plant and Equipment

Description	Land	Buildings and Civil works	Motor vehicles	Furniture and Fittings	ICT Equipment	Plant and medical equipment	Capital Work in progress	Total
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Cost								
As at 1st July 2023	-	38,661,228.00	6,384,908.00	-	380,000.00	29,487,820.00	-	74,913,956.00
Additions during the year	-	102,000.00	-	-	-	-	-	102,000.00
Disposals during the year	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
Transfers/adjustments during the year	-	-	(-)	-	-	-	-	(-)
As at 31st June 2024 (close of the year)	-	38,763,228.00	6,384,908.00	-	380,000.00	29,487,820.00	-	75,015,956.00
								-
As at 1st July 2024 (beginning of the year)	3,500,000.00	38,781,228.00	6,384,908.00	-	380,000.00	29,487,820.00	-	78,515,956.00
Additions during the period	-	140,000.00	-	-	-	-	-	140,000.00
Disposals during the period	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
Transfer/adjustments during the period	-	-	-	-	-	-	(-)	-
As at 30th June 2025 (close of the current period)	3,500,000.00	38,903,228.00	6,384,908.00	-	380,000.00	29,487,820.00	-	78,655,956.00

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Description	Land	Buildings and Civil works	Motor vehicles	Furniture and Fittings	ICT Equipment	Plant and medical equipment	Capital Work in progress	Total
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Depreciation and impairment								
As at 1 st July 2023	-	-	-	-	-	-	-	-
Depreciation for the year								
Disposals	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
Impairment	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
As at 1st June 2024 (close of the year)	-	-	-	-	-	-	-	-
As at 1st July 2024 (beginning of the year)	-	-	-	-	-	-	-	-
Depreciation for the period	-	-	-	-	-	-	-	-
Disposals for the period	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
Impairment for the period	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
Transfer/adjustment during the period	-	-	-	-	-	-	(-)	(-)
As at 30th June 2024	-	-	-	-	-	-	-	-
Net book values								
As at 30 th June 2024	-	38,763,228.00	6,384,908.00	-	380,000.00	29,487,820.00	-	75,015,956.00
As at 30 th June 2025	3,500,000.00	38,903,228.00	6,384,908.00	-	482,000.00	29,487,820.00	-	78,655,956.00

Notes to the Financial Statements (Continued)

33. Intangible Assets-Software

Description	2024-2025 FY	2023-2024 FY
	KShs	KShs
Cost		
At beginning of the year	-	-
Additions	-	-
Additions-Internal development	-	-
Disposal	(-)	(-)
At end of the year	-	-
Amortization and impairment		
At beginning of the year	-	-
Amortization for the period	-	-
Impairment loss	-	-
At end of the year	-	-
NBV	-	-

The software used in collection of revenue at Chemolingot Sub County Hospital was procured by revenue department at the county level, and for that reason, we are not able to disclose the value and amortization cost of the ZIZI system.

34. Investment Property

Description	2024-2025 FY	2023-2024 FY
	KShs	KShs
At beginning of the year	-	-
Additions	-	-
Disposals during the year	(-)	(-)
Fair value gain	-	-
Depreciation (<i>where investment property is at cost</i>)	(-)	(-)
Impairment	(-)	(-)
At end of the year	-	-

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Notes to the Financial Statements (Continued)

35. Biological Assets

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Trees in a plantation forest	-	-
Animals: Dairy Cattle, Pigs, Sheep	-	-
Others specify	-	-
Total	-	-

36. Trade and other Payables

Description	2024-2025 FY		2023-2024 FY	
	KShs		KShs	
Trade payables	1,025,879.55		126,050.00	
Employee dues-June pay	255,565.00		-	
Third-party payments (e.g. unremitted payroll deductions)-NSSF &SHIF JUNE deductions	81,390.00		-	
Audit fee	-		-	
Doctors' fee	-		-	
Total trade and other payables	1,362,834.55		126,050.00	
Ageing analysis:	Current FY	% of the Total	Comparative FY	% of the total
Under one year	1,362,834.55	%	126,050.00	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	1,362,834.55	%	126,050.00	%

37. Refundable Deposits from Customers/Patients

Description	Insert Current FY	Insert Comparative FY
	KShs	KShs
Medical fees paid in advance	-	-
Credit facility deposit	-	-
Rent deposits	-	-
Others	-	-
Total deposits	-	-

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Ageing analysis:	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-	%	-	%

38. Provisions

Description	Leave provision	Bonus provision	Other provision	Total
	KShs	KShs	KShs	KShs
Balance at the beginning of the year	-	-	-	-
Additional Provisions	-	-	-	-
Provision utilised	(-)	(-)	(-)	(-)
Change due to discount & time value for money	(-)	(-)	(-)	(-)
Total provisions	-	-	-	-
Current Provisions	-	-	-	-
Non-Current Provisions	-	-	-	-
Total Provisions	-	-	-	-

39. Finance Lease Obligation

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Current Lease obligation	-	-
Long term lease obligation	-	-
Total	-	-

40. Deferred Income

Description	2024-2025 FY	2023-2024 FY
	KShs	KShs
Current Portion	-	-
Non-Current Portion	-	-
Total	-	-

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Notes to the Financial Statements (Continued)

40 (a) The deferred income movement is as follows:

Description	National government	International funders/donors	Public contributions and donations	Total
Balance b/f	-	-	-	-
Additions during the year	-	-	-	-
Transfers to Capital fund	(-)	(-)	(-)	(-)
Transfers to statement of financial performance	(-)	(-)	(-)	(-)
Other transfers (<i>Specify</i>)	(-)	(-)	(-)	(-)
Balance C/F	-	-	-	-

41. Borrowings

Description	2024-2025 FY	2023-2024 FY
	KShs	KShs
Balance at beginning of the period	-	-
External borrowings during the year	-	-
Domestic borrowings during the year	-	-
Repayments of external borrowings during the year	(-)	(-)
Repayments of domestic borrowings during the year	-	-
Balance at end of the period	-	-

41. (a) Breakdown of Long- and Short-Term Borrowings

Description	2024-2025 FY	2023-2024 FY
	KShs	KShs
Current Obligation	-	-
Non-Current Obligation	-	-
Total	-	-

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Notes to the Financial Statements (Continued)

42. Service Concession Arrangements

Description	2024-2025 FY	2023-2024 FY
	KShs	KShs
Fair value of service concession assets recognized under PPE	-	-
Accumulated depreciation to date	(-)	(-)
Net carrying amount	=	=
Service concession liability at beginning of the year	-	-
Service concession revenue recognized	(-)	(-)
Service concession liability at end of the year	=	=

43. Cash Generated from Operations

Description	2024-2025 FY	2023-2024 FY
	KShs	KShs
Surplus for the year before tax	-	-
Adjusted for:		
Depreciation	-	-
Non-cash grants received	(-)	(-)
Impairment	-	-
Gains and losses on disposal of assets	(-)	(-)
Contribution to provisions	-	-
Contribution to impairment allowance	-	-
Working Capital adjustments		
Increase in inventory	(-)	(-)
Increase in receivables	(-)	(-)
Increase in deferred income	-	-
Increase in payables	-	-
Increase in payments received in advance	-	-
Net cash flow from operating activities	1,853,267.63	-

Notes to the Financial Statements (Continued)

44. Financial Risk Management

The hospital's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The hospital's overall risk management programme focuses on the unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The hospital does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The hospital's financial risk management objectives and policies are detailed below:

(i) Credit risk

The hospital has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the hospital's management based on prior experience and their assessment of the current economic environment. The carrying amount of financial assets recorded in the financial statements representing the hospital's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
At 30 June 2024 (previous year)				
Receivables from exchange transactions	6,582,956.00	-	-	-
Receivables from –non-exchange transactions	134,240.00	-	-	-
Bank balances	932,302.75	-	-	-
Total	7,649,498.75	-	-	-
At 30 June 2025 (current year)				
Receivables from exchange transactions	10,311,265.15	-	-	-
Receivables from –non-exchange transactions	-	-	-	-
Bank balances	2,791,421.15	-	-	-

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Annual Report and Financial Statements for The Year Ended 30th June 2025

Total	13,102,686.30	-	-	-
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Notes to the Financial Statements (Continued)

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the hospital has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The hospital has significant concentration of credit risk on amounts due from 2025. The board of management sets the hospital's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

(ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the hospital's board of management who have built an appropriate liquidity risk management framework for the management of the hospital's short, medium and long-term funding and liquidity management requirements. The hospital manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the hospital under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
At 30 June 2024				
Trade payables	-	126,050.00	-	126,050.00
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
Total	-	126,050.00	-	126,050.00
At 30 June 2025				
Trade payables	-	1,362,834.55	-	1,362,834.55
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
Total	-	1,362,834.55	-	1,362,834.55

Notes to the Financial Statements (Continued)

(iii) Market risk

The hospital has put in place an internal audit function to assist it in assessing the risk faced by the hospital on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls. Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the hospital's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee.

The hospital's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the hospital's exposure to market risks or the way it manages and measures the risk.

a) Foreign currency risk

The hospital has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The carrying amount of the hospital's foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

Description	KShs	Other currencies	Total
	Kshs		Kshs
At 30 June 2024			-
Financial assets (investments, cash, debtors)	-	-	-
Liabilities	-	-	-
Trade and other payables	-	-	-
Borrowings	-	-	-
Net foreign currency asset/(liability)	-	-	-

The hospital manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting expected sales proceeds and matching the same with expected payments.

Notes to the Financial Statements (Continued)

Description	KShs	Other currencies	Total
	Kshs		Kshs
At 30 June 2025		-	
Financial assets (investments, cash, debtors)	-	-	
Liabilities	-	-	-
Trade and other payables	-	-	-
Borrowings	-	-	-
Net foreign currency asset/(liability)	-	-	-

Foreign currency sensitivity analysis

The following table demonstrates the effect on the hospital's statement of financial performance on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

Description	Change in currency rate	Effect on Profit before tax	Effect on equity
	Kshs	Kshs	Kshs
2024 (previous year)			
Euro	10%	-	-
USD	10%	-	-
2025 (current year)			
Euro	10%	-	-
USD	10%	-	-

b) Interest rate risk

Interest rate risk is the risk that the hospital's financial condition may be adversely affected as a result of changes in interest rate levels. The hospital's interest rate risk arises from bank deposits. This exposes the hospital to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the hospital's deposits.

Management of interest rate risk

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

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Notes to the Financial Statements (Continued)

Sensitivity analysis

The hospital analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year.

Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of financial performance if current floating interest rates increase/decrease by one percentage point as a decrease/increase of KShs (2025: KSh). A rate increase/decrease of 5% would result in a decrease/increase in surplus of KShs (2025 – KShs).

iv) Capital Risk Management

The objective of the hospital’s capital risk management is to safeguard the Hospital’s ability to continue as a going concern. The hospital capital structure comprises of the following funds:

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Revaluation reserve	-	-
Retained earnings	-	-
Capital reserve	-	-
Total funds	-	-
Total borrowings	-	-
Less: cash and bank balances	(-)	(-)
Net debt/ (<i>excess cash and cash equivalents</i>)	-	-
Gearing	-	-

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Notes to the Financial Statements (Continued)

45. Related Party Balances

Nature of related party relationships

Entities and other parties related to the hospital 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.

25x County Government is the principal shareholder of the *hospital*, holding 100% of the *hospital's* equity interest. The National Government of Kenya has provided full guarantees to all long-term lenders of the hospital, 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 FY	2023-2024 FY
	Kshs	Kshs
Transactions with related parties		
a) Services offered to related parties		
Services to Chemolingot Sub County Hospital	-	-
Sales of services to Chemolingot Sub County Hospital	-	-
Total	-	-
b) Grants from the Government		
Grants from County Government	-	282,500.00
Grants from the National Government Entities	-	-
Donations in kind	-	-
Total	-	282,500.00
c) Expenses incurred on behalf of related party		
Payments of salaries and wages for Chemolingot Sub County Hospital employees	-	-
Payments for goods and services for Chemolingot Sub County Hospital	-	-
Total	-	-

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

46. Segment Information

(Where an organisation operates in different geographical regions or in departments, IPSAS 18 on segmental reporting requires an hospital to present segmental information of each geographic region or department to enable users understand the hospital's performance and allocation of resources to different segments)

47. Contingent Liabilities

Contingent liabilities	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Court case xxx against the hospital	-	-
Bank guarantees in favour of subsidiary	-	-
Total	-	-

48. Capital Commitments

Capital Commitments	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Authorised For	-	-
Authorised And Contracted For	-	-
Total	-	-

49. Events after the Reporting Period

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

50. Ultimate and Holding Hospital

The Chemolingot Sub County Hospital is a state corporation/ or a Semi- Autonomous Government Agency under the Department of Health. Its ultimate parent is the County Government of Baringo

51. Currency

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

19. 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.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report.
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from the final external audit report that is signed by Management.
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your hospital responsible the for implementation of each issue.
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.


Accounting Officer
 OFFICE OF THE SUPERINTENDENT
 CHEMOLINGOT SUB-COUNTY
 P.O. BOX 39-00704, MUMIYANG

Appendix II: Projects Implemented by The Hospital

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

(Summarise the status of project completion at the end of each quarter, i.e. total costs incurred, stage which the project is etc)

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

The hospital did not implement any project but oxygen plant being construction and installation is managed by AMREF under the donor WORLD BANK

Appendix III: Inter-Hospital Confirmation Letter

Name of Transferring hospital: Baringo County Government Po Box 53-30400 Kabarnet.


Name Of Beneficiary Hospital: Chemolingot Sub County Hospital Po Box 39-30404 Nginyang.

Confirmation of amounts received by [Chemolingot Sub County Hospital] as at 30 th June 2025					
Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
BARINGOCOUNTY/KE/NAIROBI/KE/N	20/12/2024	127,210.00	0	127,210.00	
BARINGOCOUNTY/KE/NAIROBI/KE/N	20/12/2024	100,000.00	0	100,000.00	
Total				227,210.00	

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

Head of Accounts Department - Disbursing Hospital:

Name D.M.O. R. R. R. Sign [Signature] Date 11 NOV 2025



Head of Accounts Department - Beneficiary Hospital:

Name Janel Chirchir Sign  Date..... 11/11/2025

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		

There was no expenditure incurred on FY 2024/2025

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 (Kshs.)	Comments

There was no expenditure incurred on FY 2024/2025

Appendix VI: Recording Of Transfers From Other Government Entities-NHIF/SHA

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/ Development/ Others	Where Recorded/recognized						Total Transfers during the Period
			Total Amount - KES	Statement of Financial Performance	Capital Fund	Deferred Income	Receivables	Others - must be specific	
NHIF	24/7/2024	Recurrent	1,230,120	1,230,120	1,230,120	1,230,120	1,230,120	1,230,120	1,230,120
NHIF	12/9/2024	Recurrent	44,054	44,054	44,054	44,054	44,054	44,054	44,054
NHIF	23/9/2024	Recurrent	7,380	7,380	7,380	7,380	7,380	7,380	7,380
NHIF	30/10/2024	Recurrent	527,520	527,520	527,520	527,520	527,520	527,520	527,520

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F	25/11/2024	Recurrent	28,350	28,350	28,350	28,350	28,350	28,350	28,350
F	28/11/2024	Recurrent	1,418,580	1,418,580	1,418,580	1,418,580	1,418,580	1,418,580	1,418,580
F	2/12/24	Recurrent	1,940	1,940	1,940	1,940	1,940	1,940	1,940
A	13/12/24	Recurrent	123,600	123,600	123,600	123,600	123,600	123,600	123,600
A	20/12/24	Recurrent	57,920	57,920	57,920	57,920	57,920	57,920	57,920
F	27/12/24	Recurrent	12,240	12,240	12,240	12,240	12,240	12,240	12,240
A	16/1/2025	Recurrent	100,423	100,423	100,423	100,423	100,423	100,423	100,423
A	3/2/2025	Recurrent	200,640	200,640	200,640	200,640	200,640	200,640	200,640
A	25/2/2025	Recurrent	341,280	341,280	341,280	341,280	341,280	341,280	341,280
A	12/3/2025	Recurrent	112,167	112,167	112,167	112,167	112,167	112,167	112,167
A	12/3/2025	Recurrent	10,000	10,000	10,000	10,000	10,000	10,000	10,000
A	25/3/2025	Recurrent	296,880	296,880	296,880	296,880	296,880	296,880	296,880
A	1/4/2025	Recurrent	87,424	87,424	87,424	87,424	87,424	87,424	87,424
A	3/4/2025	Recurrent	90,000	90,000	90,000	90,000	90,000	90,000	90,000
A	14/4/2025	Recurrent	59,139	59,139	59,139	59,139	59,139	59,139	59,139
A	16/4/2025	Recurrent	221,223	221,223	221,223	221,223	221,223	221,223	221,223
A	17/4/2025	Recurrent	346,880	346,880	346,880	346,880	346,880	346,880	346,880
A	23/4/2025	Recurrent	77,120	77,120	77,120	77,120	77,120	77,120	77,120
A	29/4/2025	Recurrent	480,960	480,960	480,960	480,960	480,960	480,960	480,960
A	15/5/2025	Recurrent	36,800	36,800	36,800	36,800	36,800	36,800	36,800
A	15/5/2025	Recurrent	191,520	191,520	191,520	191,520	191,520	191,520	191,520
A	22/5/2025	Recurrent	133,163	133,163	133,163	133,163	133,163	133,163	133,163
A	28/5/2025	Recurrent	7,828	7,828	7,828	7,828	7,828	7,828	7,828
A	16/6/2025	Recurrent	1,195,760	1,195,760	1,195,760	1,195,760	1,195,760	1,195,760	1,195,760
A	20/6/2025	Recurrent	293,317	293,317	293,317	293,317	293,317	293,317	293,317
Total			7,734,225	7,734,225	7,734,225	7,734,225	7,734,225	7,734,225	7,734,225

	SHA	NHIF	GRAND TOTALS
UNPAID	7,970,240	9,886,000	17,856,240
PAID	4,463,991	3,270,184	7,734,225
	3,506,249	6,615,816	10,122,065

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Annual Report and Financial Statements for The Year Ended 30th June 2025

Appendix VII: CHEMOLINGOT HOSPITAL ASSETS REGISTER FY 2024/2025

Type of Asset	Category	Acquired Date	Cost	Supplier/Contractor
CHEMOLINGOT HOSP THEATRE BLOCK	BUILDINGS	30-Apr-14	4,533,767	SKATKAT
CHEMOLINGOT HC WARD BLOCK	BUILDINGS	16-Jul-15	5,058,545	BARSIPET
CHEMOLINGOT HOSP	BUILDINGS	25-Nov-15	2,839,074	SERONU
CHEMOLINGOT HOSP-ADMIN BLOCK	BUILDINGS	01-Mar-16	925,008	SHAMOS
CHEMOLINGOT HOSP-WARD BLOCK	BUILDINGS	01-Mar-16	1,102,398	BARSIPET
CHEMOLINGOT HOSP-CASUALTY BLOCK	BUILDINGS	08-Mar-16	1,100,780	SERONU
CHEMOLINGOT HOSP WARD BLOCK	BUILDINGS	13-Jun-16	333,213	BARSIPET
CHEMOLINGOT HOSP CASUALTY BLOCK	BUILDINGS	15-Jun-16	1,445,614	SERONU
CHEMOLINGOT HOSP TOILET BLOCK	BUILDINGS	20-Feb-19	487,751	SIMOTWO
CHEMOLINGOT HOSP TOILET BLOCK	BUILDINGS	13-Mar-19	487,751	SIMOTWO
CHEMOLINGOT CASUALTY BLOCK	BUILDINGS	29-Nov-19	2,181,307	SERONU
CHEMOLINGOT THEATRE BLOCK	BUILDINGS	20-Apr-20	2,084,242	BREL
CHEMOLINGOT HOSP CASUALTY BLOCK	BUILDINGS	30-Jun-20	4,905,341	SERONU
CHEMOLINGOT HOSP MORTUARY BLOCK	BUILDINGS	19-Feb-21	1,751,740	YEMTECH

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CHEMOLINGOT HOSP MORTUARY BLOCK	BUILDINGS	19-May-21	2,792,008	YEMTECH
CHEMOLINGOT HOSP MORTUARY	BUILDINGS	30-Jun-21	1,945,923	YEMTECH
CHEMOLINGOT HOSP CASUALTY BLOCK	BUILDINGS	04-Jan-23	1,390,886	SERONU
CHEMOLINGOT HOSP ADMIN BLOCK	BUILDINGS	30-May-23	223,532	SHAMOS
CHEMOLINGOT THEATRE BLOCK EXTENSION	BUILDINGS	22-Jun-23	592,354	BRLEL
TOTAL COST			36,181,234	
CHEMOLINGOT HOSP SEWERAGE LINE	CIVIL WORKS	28-Jun-19	335,970	KAZURI
CHEMOLINGOT BOREHOLE	CIVIL WORKS	24-Dec-19	211,000	KAIYET
CHEMOLINGOT HOSP FENCE	CIVIL WORKS	20-Apr-20	1,465,776	BRIGHT
CHEMOLINGOT HOSP FENCE	CIVIL WORKS	30-Jun-21	467,248	BRIGHTLINK
DAYLIFF 3kW3PH SUB MOTOR AND CABLE JOINT(1.5-4MM)ST6	BOREHOLE EQUIPMENTS	09-06-23	75,000	ELLYCAH COMPANY LTD
TRICKLE CHARGER	BOREHOLE EQUIPMENTS	09-06-23	27,000	ELLYCAH COMPANY LTD
CONTROL PANELAND POWER CONTROL SYSTEM	BOREHOLE EQUIPMENTS	09-07-24	140,000	DAABI BUILDING &CONSTRUCTION
TOTAL COST			2,721,994	
GRAND TOTAL-BULDING/CIVIL WORK			38,903,228	
KBO & CHEMOLINGOT HOSP EQUIPMENT	OFFICE EQUIPMENTS	24-Apr-20	16,603,500	PENTA

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CHEMOLINGOT EQUIPMENT AND FURNITURES	OFFICE EQUIPMENTS	04-Jun-20	12,884,320	ASTONIAN
TOTAL COST			29,487,820	
TOYOTA-LANDCRUISER/AMBULANCE	TOYOTA-LANDCRUISER/AMBULANCE	20-09-13	6,384,908	TOYOTA KENYA
TOTAL COST			6,384,908	
BRUHM AIR CONDITIONER	ICT EQUIPMENT	31-01-23	100,000	ELLYCAH COMPANY LTD
SAMSUNG TV 32"LED DIGITAL	ICT EQUIPMENT	31-01-23	40,000	ELLYCAH COMPANY LTD
BRUHM WATER DISPENSER	ICT EQUIPMENT	31-01-23	30,000	ELLYCAH COMPANY LTD
HP ELITEBOOK X360 1020 G2 LAPTOP CORE i5	ICT EQUIPMENT	31-01-23	75,000	ELLYCAH COMPANY LTD
HP ELITEBOOK X360 1020 G2 LAPTOP CORE i5	ICT EQUIPMENT	31-01-23	75,000	ELLYCAH COMPANY LTD
CASIO PROJECTOR	ICT EQUIPMENT	31-01-23	60,000	ELLYCAH COMPANY LTD
TOTAL COST			380,000	
CHEMOLINGOT HOSPITAL LAND	land		3,500,000	
TOTAL COST			3,500,000	
GRAND TOTAL			78,655,956	

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Appendix VIII: Pending bills as at 30th June 2025

NO.	SUPPLIER	DESCRIPTION	AMOUNT
1	CHEMILYOT ENTERPRISE	SUPPLY OF FRESH VEGETABLES	24,000.00
2.	CHEMILYOT ENTERPRISE	SUPPLY OF CHARCOAL	62,000.00
3	BORESHA SACCO SOCIETY LTD	CASUALS' SALARY FOR JUNE 2025	255,565.00
4	KPLC	ELECTRICITY	469,224.55
5	SANPEC SUPPLIERS	LAB REAGENTS	138,100.00
6	NSSF	NSSF DEDUCTIONS FOR MAY & JUNE 2025	65,040.00
7	SHIF	SHIF DEDUCTIONS FOR MAY & JUNE 2025	16,350.00
8	CHEWAWA PERTOL STATION	SUPPLY OF FUEL	70,000.00
9	POSTAL CORPORATION	POSTAL CHARGES	99,405.00
10	FAJAY CLEANING SERVICE	SUPPLY OF CLEANING ITEMS	30,000.00
11	SIRGOI HARDWARE	SUPPLY OF HARDWARE MATERIALS	48,950.00
12	SAJAN ENTERPRISE	SUPPLY OF STATIONERIES	40,000.00
13	MARIGAT MISSION HEALTH CENTRE	REFILL OF OXYGEN CONTAINERS ON BEHALF OF CSCH	44,200.00
		TOTAL	1,362,834.55.00

Appendix IX: DONATIONS FY 2024/2025

**CHEMOLINGOT SUB COUNTY HOSPITAL
PHARMACEUTICALS AND NON PHARMS FY 2024/2025
1ST AND 2ND QTR FY 2024-2025**

DATE	SUPPLIER	DEPARTMENT	DELIVERY NO	BATCH NO	EXPIRY DATE	DETAILS	AMOUNT KSH
			KEMSA DONATIONS				
05-11-24	KEMSA	ARVs	ESC-2-024101-2024/2025	NRA24021A	30-04-27	AMREF	3,626.10

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05-11-24	KEMSA	PHARMACY	ESC-2-024101-2024/2025	E234334	30-11-25	GLOBAL FUND-HIV	2,229.34
05-11-24	KEMSA	PHARMACY	ESC-2-024101-2024/2025	E240625	31-01-27	GLOBAL FUND-HIV	14,144.13
04-09-24	KEMSA	CCC	ESC-2-013459-2024/2025	ABLZ4019	31-03-26	GLOBAL FUND-HIV	5,225.71
04-09-24	KEMSA	CCC	ESC-2-013459-2024/2025	E241761	31-03-27	GLOBAL FUND-HIV	2,233.33
04-09-24	KEMSA	CCC	ESC-2-013459-2024/2025	3138892	31-03-25	GLOBAL FUND-HIV	3,094.10
04-09-24	KEMSA	CCC	ESC-2-013459-2024/2025	E232423	30-06-25	GLOBAL FUND-HIV	5,573.35
12-11-24	KEMSA	CCC	ESC-2-025620-2024/2025	24D4D19	31-03-29	GLOBAL FUND-HIV	90,989.75
10-09-24	KEMSA	TB	ESC-2-014046-2024/2025	NCPA2414	31-12-26	GDF	79,924.40
10-09-24	KEMSA	TB	ESC-2-014046-2024/2025	NRT2329B	28-02-25	TB PROGRAM-DNTLD	6,025.55
10-09-24	KEMSA	TB	ESC-2-014046-2024/2025	5310423	23-02-25	TB PROGRAM-DNTLD	1,540.13
09-08-24	KEMSA	MCH	ESC-2-002912-2024/2025	TU03VKA	29-02-28	CHAI-UNITAID	12,288.12
01-10-24	KEMSA	ARVs	ESC-2-018072-2024/2025	NGA24015A	30-04-27	AMREF	6,345.57
01-10-24	KEMSA	CCC	ESC-2-018072-2024/2025	186H058	31-10-27	GDF	7,145.72
01-10-24	KEMSA	CCC	ESC-2-018072-2024/2025	12H507	31-12-26	GDF	3,054.00
01-10-24	KEMSA	CCC	ESC-2-018351-2024/2025	837567	31-07-29	GLOBAL FUND-HIV	1,284.00
01-10-24	KEMSA	CCC	ESC-2-018351-2024/2025	MOH729B	31-08-29	GLOBAL FUND-HIV	814.00

Chemolingot Sub County Hospital (Baringo County Government)
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01-10-24	KEMSA	CCC	ESC-2-018351-2024/2025	MOH730B	31-08-26	GLOBAL FUND-HIV	836.00
01-10-24	KEMSA	TB	ESC-2-018409-2024/2025	NRU2352B	30-03-25	GDF	4,186.88
01-10-24	KEMSA	TB	ESC-2-018409-2024/2025	NRT2212A	31-01-25	GOK GF COUNTERPART	6,025.54
01-10-24	KEMSA	TB	ESC-2-018409-2024/2025	AA01182	28-02-27	MOH-ANTI-TB	264,600.00
01-10-24	KEMSA	TB	ESC-2-018409-2024/2025	5810422	31-01-25	TB PROGRAM-DNTLD	405.30
21-08-24	KEMSA	PHARMACY	ESC-2-010304-2024/2025	5813482A	30-04-26	AMREF-MALARIA	11,083.90
21-08-24	KEMSA	PHARMACY	ESC-2-010304-2024/2025	NAD23291A	30-11-26	GLOBAL FUND-MALARIA	2,740.20
21-08-24	KEMSA	PHARMACY	ESC-2-010304-2024/2025	HWE424017	31-01-27	GLOBAL FUND-MALARIA	1,556.84
21-08-24	KEMSA	PHARMACY	ESC-2-010304-2024/2025	NAD23187A	31-07-26	GLOBAL FUND-MALARIA	2,231.24
21-08-24	KEMSA	PHARMACY	ESC-2-010304-2024/2025	507490ZAO	31-10-25	GLOBAL FUND-MALARIA	4,775.00
21-08-24	KEMSA	PHARMACY	ESC-2-010304-2024/2025	JFQ023141	31-10-26	GOK GF COUNTERPART	23,794.44
21-08-24	KEMSA	PHARMACY	ESC-2-010304-2024/2025	JFQ023141	31-10-26	GOK GF COUNTERPART	64,037.38
21-08-24	KEMSA	LAB	ESC-2-010304-2024/2025	836776	31-07-28	GOK GF COUNTERPART	202.00
17-07-24	KEMSA	TB	ESC-2-000457-2024/2025	304529	31-07-26	GDF	4,462.44
17-07-24	KEMSA	TB	ESC-2-000457-2024/2025	LH5039	31-01-26	GLOBAL FUND-DLTLTD	5,494.50

Chemolingot Sub County Hospital (Baringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

17-07-24	KEMSA	TB	ESC-2-000457-2024/2025	ECB522027AZ	30-11-25	GLOBAL FUND-GDF	17,672.80
17-07-24	KEMSA	TB	ESC-2-000457-2024/2025	E6F126	30-06-27	GLOBAL FUND-GDF	2,725.85
17-07-24	KEMSA	TB	ESC-2-000457-2024/2025	5810422	31-01-25	TB PROGRAM-DNTLD	162.12
21-08-24	KEMSA	CCC	ESC-2-010539-2024/2025	D5ADU006AB	28-02-26	GLOBAL FUND-HIV	69,236.48
21-08-24	KEMSA	TB	ESC-2-009925-2024/2025	TP051	31-05-25	TB LAP COMMODITIES	235,628.85
21-08-24	KEMSA	TB	ESC-2-009925-2024/2025	TX083	31-05-25	TB LAP COMMODITIES	96,175.04
21-08-24	KEMSA	TB	ESC-2-009925-2024/2025	M8PT185	31-05-25	TB LAP COMMODITIES	48,087.52
21-08-24	KEMSA	TB	ESC-2-009925-2024/2025	O34VUCPKL	31-12-25	TB LAP COMMODITIES	77,781.78
23-10-24	KEMSA	MCH	ESC-2-022509-2024/2025	3106485	30-11-26	CHAI-UNITAID	173,970.86
23-10-24	KEMSA	MCH	ESC-2-022509-2024/2025	TV03V159	31-03-28	CHAI-UNITAID	49,152.50
23-10-24	KEMSA	MCH	ESC-2-022509-2024/2025	BE8131	31-05-26	GOK/MOH-FAMILY PLANNING	60,280.00
23-10-24	KEMSA	MCH	ESC-2-022509-2024/2025	8147231	31-07-25	MOH-FAMILY PLANNING	872.89
23-10-24	KEMSA	MCH	ESC-2-022509-2024/2025	8145526	31-07-25	MOH-UHC-FP COMMODITIES	1,352.30
23-10-24	KEMSA	TB	ESC-2-022625-2024/2025	304523	31-07-26	GDF	4,462.44
23-10-24	KEMSA	TB	ESC-2-022625-2024/2025	UH5039	31-01-26	GLOBAL FUND-DLTLD	32,967.00
23-10-24	KEMSA	TB	ESC-2-022625-2024/2025	E6D121	30-04-27	GLOBAL FUND-DLTLD	1,494.17

Chemolingot Sub County Hospital (Baringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

23-10-24	KEMSA	TB MDR	ESC-2-022625-2024/2025	E0E5273002A	28-02-26	GLOBAL FUND TB GRANT-GDF	53,018.40
23-10-24	KEMSA	TB MDR	ESC-2-022625-2024/2025	E6FI26	30-06-27	GLOBAL FUND TB GRANT-GDF	6,814.63
23-10-24	KEMSA	TB MDR	ESC-2-022625-2024/2025	TMC23124	21-07-26	IDA	115,600.00
23-10-24	KEMSA	TB MDR	ESC-2-022622-2024/2025	18067224	28-02-27	GDF	341.47
29-10-24	KEMSA	TB	ESC-2-023525-2024/2025	NRT2313A	31-01-25	GOK GF COUNTERPART	18,076.64
04-09-24	KEMSA	CCC	ebm-2-001808-2024/2025	MOH TRACER	31-01-28	MAPAC	2,389.60
						TOTALS	<u>1,710,232.30</u>
			NUTRITIONS DONATIONS				
21-08-24	KEMSA	NUTRITION	ESC-2-010772-2023/2024	256-81125237	31-03-26	UNICEF	228,276.30
						TOTALS	<u>228,276.30</u>
			MEDS DONATIONS				
05-07-24	MEDS	CCC	8006997277	OA233212	31-10-26	USAID	97,655.04
31-10-24	MEDS	CCC	8007158426	3196036	30-04-26	USAID	4,645.44
05-07-24	MEDS	CCC	8006997277	OA233212	31-10-26	USAID	1,992.96
						TOTALS	<u>104,293.44</u>
						GRAND TOTALS	<u>2,042,802.04</u>

3RD QTR FY 2024-2025

DATE	SUPPLIER	DEPARTMENT	DELIVERY NO	BATCH NO	EXPIRY DATE	DETAILS	AMOUNT KSH
			KEMSA DONATIONS				
28-11-24	KEMSA	CCC	ESC-2-029368-2024/2025	NRA240Z2A	30/04/2027	AMREF	6,647.85

Chemolingot Sub County Hospital (Baringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

28-11-24	KEMSA	CCC	ESC-2-029368-2024/2025	E241146	28/02/2027	GLOBAL FUND-HIV	85,722.00
28-11-24	KEMSA	TB	ESC-2-029368-2024/2025	681D424	28/02/2025	MOH-TB PROGRAM [DNTLD]	486.36
28/11/2024	KEMSA	CCC	ESC-2-029257-2024/2025	BL3656	28/02/2027	GDF	156,341.38
28/11/2024	KEMSA	TB	ESC-2-029257-2024/2025	NRT2329B	28/02/2027	GOK GF COUNTERPART FUNDS	12,051.09
14-01-25	KEMSA	PHARMACY	ESC-2-032311-2024/2025	QK240717	31-01-27	AMREF GF MALARIA	35,139.03
14-01-25	KEMSA	PHARMACY	ESC-2-032311-2024/2025	NAD23296A	30-11-26	GLOBAL FUND-MALARIA	8,220.89
14-01-25	KEMSA	PHARMACY	ESC-2-032311-2024/2025	NAD23Z86A	30-11-26	GLOBAL FUND-MALARIA	5,948.88
14-01-25	KEMSA	PHARMACY	ESC-2-032311-2024/2025	JFQ074080	31/05/2027	GLOBAL FUND-MALARIA	28,445.92
14-01-25	KEMSA	PHARMACY	ESC-2-032372-2024/2025	74D20248	31/03/2026	PFSCM-PARTNERSHIP FOR SUPPLY CHAIN MGT	36,211.67
14-01-25	KEMSA	PHARMACY	ESC-2-095624-2024/2025	AA03636	31-08-27	GDF	156,633.41
14-01-25	KEMSA	TB	ESC-2-095624-2024/2025	9810424	28/02/2025	MOH-TB PROGRAM[DNTLD]	486.36
29/01/2025	KEMSA	TB	ESC-2-040626-2024/2025	AA01772	30/04/2027	GDF	4,497.08
29/01/2025	KEMSA	TB	ESC-2-040626-2024/2025	NRUZ447A	30/09/2026	GDF	4,716.34
29/01/2025	KEMSA	TB	ESC-2-040626-2024/2025	16067424	28/02/2027	GDF	1,707.36
19/2/2025	KEMSA	CCC	ESC-2-045887-2024/2025	HIV TESTING SERVICES	31/08/2028	GLOBAL FUND-HIV	1,712.00
04-02-25	KEMSA	CCC	ESC-2-042075-2024/2025	18BH073	31/07/2028	GDF	6,953.31

Chemolingot Sub County Hospital (Baringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

04-02-25	KEMSA	CCC	ESC-2-042075-2024/2025	N124	31/07/2027	GDF	18,079.67
04-02-25	KEMSA	CCC	ESC-2-042075-2024/2025	8179929	31/01/2027	GLOBAL FUND-HIV	13,904.64
04-02-25	KEMSA	CCC	ESC-2-042075-2024/2025	EZ41473	31-03-27	GLOBAL FUND-HIV	72,534.00
04-02-25	KEMSA	CCC	ESC-2-042075-2024/2025	EZ41827	30-04-26	GLOBAL FUND-HIV	1,521.61
13-03-25	KEMSA	CCC	ESC-2-053143-2024/2025	2412013	11-01-29	GLOBAL FUND-HIV	30,329.92
29-03-25	KEMSA	TB	ESC-2-054633-2024/2025	PC1032	30-09-25	UNOPS	8.00
03-04-25	KEMSA	TB	ESC-2-057353-2024/2025	16D67424	28-02-27	GDF	426.84
	KEMSA					TOTALS	688,725.61
			MEDS DONATIONS				
28/11/2024	MEDS	CCC	8007199398	E241764A	31/03/2028	USAID	6,111.75
13/1/2025	MEDS	CCC	8007245008	3196036	30/4/2026	USAID	1,163.73
13/1/2025	MEDS	CCC	8007245008	E241871	30/4/2028	USAID	4,810.11
13-03-25	MEDS	CCC	8007319105	3196036	30-04-26	USAID	4,050.00
							16,135.59
						GRAND TOTAL	704,861.20

4TH QTR FY 2024-2025

DATE	SUPPLIER	DEPARTMENT	DELIVERY NO	BATCH NO	EXPIRY DATE	DETAILS	AMOUNT KSH
			KEMSA DONATIONS				
			ESC-2-000792-				
23/7/2024	KEMSA	TB	2024/2025	TMC23049	28/02/2026	IDA	49,557.01
07-03-25	KEMSA	TB	ESC-2-048688-2024/25	A310992	30-11-25	GDF	2,940.15
07-03-25	KEMSA	TB	ESC-2-048688-2024/25	NRU2411A	31-12-25	GDF	4,043.55



Chemolingot Sub County Hospital (Baringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

07-03-25	KEMSA	TB	ESC-2-048688-2024/25	NEF2305A	30-04-27	GDF	25,101.04
14-05-25	KEMSA	TB	ESC-2-066294-2024/25	A310993	30-01-25	GDF	2,888.92
14-05-25	KEMSA	TB	ESC-2-066294-2024/25	NRU2447A	30-09-25	GDF	5,659.60
14-05-25	KEMSA	TB	ESC-2-066294-2024/25	NEE2460A	30-11-27	GLOBAL FUND-TB GRANT	15,556.19
14-05-25	KEMSA	TB	ESC-2-066294-2024/25	AB00209	30-11-27	GLOBAL FUND-TB GRANT	402.12
20-05-25	KEMSA	TB	ESC-2-069150-2024/25	16481824	31-01-27	FUNDED BY MDR	170.64
20-05-25	KEMSA	TB	ESC-2-069152-2024/25	TMC23162	31-10-26	GDF	63,839.63
20-05-25	KEMSA	TB	ESC-2-069152-2024/25	E8B122	28/2/29	GDF	6,232.18
20-05-25	KEMSA	TB	ESC-2-069152-2024/25	JA01144	30/4/27	GDF	8,807.81
20-05-25	KEMSA	TB	ESC-2-069152-2024/25	DRDD9417A	31/8/27	GDF	7,836.29
20-05-25	KEMSA	TB	ESC-2-069152-2024/25	3197091	30/11/27	GDF	63,382.90
20-05-25	KEMSA	TB	ESC-2-069152-2024/25	NCG2303A	28/2/2026	GLOBAL FUND-TB GRANT	45,694.78
20-05-25	KEMSA		ESC-2-069152-2024/25	ECB523003A	31/3/2026	GLOBAL FUND-TB GRANT	35,345.60
20-05-25	KEMSA		ESC-2-069152-2024/25	E6J100	30/9/27	GLOBAL FUND-TB GRANT	1,204.58
21-02-25	KEMSA	TB	ESC--2-047449-2024/25	TMC23160	31-10-26	GDF	31,919.81
21-02-25	KEMSA	TB	ESC--2-047449-2024/25	ETD75E	31-05-28	GDF	3,361.76
21-02-25	KEMSA	TB	ESC--2-047449-2024/25	304530	31-07-26	GDF	6,693.66
21-02-25	KEMSA	TB	ESC--2-047449-2024/25	DRDD9417A	31-08-27	GDF	3,918.14
21-02-25	KEMSA	TB	ESC--2-047449-2024/25	3196904	30-11-27	GDF	31,691.45
21-02-25	KEMSA	TB	ESC--2-047449-2024/25	NPA24058	31-05-29	GDF	3,620.36
21-02-25	KEMSA	TB	ESC--2-047449-2024/25	ERE424001A	31-01-25	GDF	5,126.98
21-02-25	KEMSA	TB	ESC--2-047449-2024/25	16067424	28-02-27	GDF	1,024.41
21-02-25	KEMSA	TB	ESC--2-047449-2024/25	NOG2303A	28-02-26	GLOBAL FUND-TB GRANT	45,694.79
21-02-25	KEMSA	TB	ESC--2-047449-2024/25	ECB523003A	31-03-26	GLOBAL FUND-TB GRANT	28,276.48
21-02-25	KEMSA	TB	ESC-2-047449-2024/2025	E6J100	30-09-27	GLOBAL FUND-TB GRANT	803.05
21-02-25	KEMSA	TB	ESC--2-047449-2024/25	E6F126	30-06-27	GLOBAL FUND-TB GRANT	6,814.63
07-03-25	KEMSA	TB	ESC-2-049801-2024/25	008TP	31-01-26	AMREF	317,608.94
07-03-25	KEMSA	TB	ESC-2-049801-2024/25	022TX	31-01-26	AMREF	103,709.04

Chemolingot Sub County Hospital (Baringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

07-03-25	KEMSA	TB	ESE-2-049801-2024/2025	085VUCPKL	31-01-25	AMREF	129,636.30
07-03-25	KEMSA	TB	ESC-2-049801-2024/25	180605	31-07-26	MOH	36,680.00
07-03-25	KEMSA	TB	ESC-2-049801-2024/25	M8PT206	28-02-26	UNOPS	64,818.15
07-03-25	KEMSA	CCC	ESC-2-049899-2024/25	3212021	30-04-27	GLOBAL FUND-HIV	1,503.20
07-03-25	KEMSA	CCC	ESC-2-049899-2024/25	3206682	30-08-26	GLOBAL FUND-HIV	4.00
07-03-25	KEMSA	CCC	ESC-2-049899-2024/25	EZ41813	30-04-27	GLOBAL FUND-HIV	21,100.80
16-04-25	KEMSA	PHARMACY	ESC-2-057947-2024/25	7258303A	2/29/2027	AMREF GF MALARIA	14,778.54
16-04-25	KEMSA	PHARMACY	ESC-2-057947-2024/25	QK240715	31-03-27	AMREF GF MALARIA	43,923.78
16-04-25	KEMSA	PHARMACY	ESC-2-057947-2024/25	NAD2402A	31-12-26	GLOBAL FUND-MALARIA	11,156.21
16-04-25	KEMSA	MCH	ESC-2-060537-2024/2025	B115052	30-04-29	UNFPA	110,061.66
16-04-25	KEMSA	MCH	ESC-2-060537-2024/2025	KTOL4FC	31-05-28	UNFPA	11,520.49
16-04-25	KEMSA	MCH	ESC-2-060537-2024/2025	LH5881	30-04-27	UNFPA	22,039.34
14-05-25	KEMSA	CCC	ESC-2-067678-2024/2025	3212021	30-04-27	GLOBAL FUND-HIV	2,630.61
14-05-25	KEMSA	CCC	ESC-2-067678-2024/2025	NRA25005A	31-12-27	GLOBAL FUND-HIV	1,272.52
26-06-25	KEMSA	CCC	ESC-2-075419-2024/2025	A310784	30/11/25	GDF	11,760.59
10-06-25	KEMSA	CCC	ESC-2-072118-2024/2025	NRU2447A	30/09/26	GDF	7,546.14
10-06-25	KEMSA	TB	ESC-2-072118-2024/2025	NRT2475A	30/9/26	GLOBAL FUND TB GRANT	12,330.16
10-06-25	KEMSA	TB	ESC-2-072118-2024/2025	16481824	31/12/27	GLOBAL FUND TB GRANT	2,047.62
10-06-25	KEMSA	TB	ESC-2-072118-2024/2025	NEE2460A	30/11/27	GLOBAL FUND TB GRANT-PFSCM	5,185.40

Chemolingot Sub County Hospital (Baringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

10-06-25	KEMSA	TB	ESC-2-072118-2024/2025	AB00229	31/12/27	GLOBAL FUND TB GRANT-PFSCM	804.24
16-06-25	KEMSA	CCC	ESC-2-070529-2024/2025	20220330	31/3/27	GLOBAL FUND-HIV	5,594.82
16-06-25	KEMSA	CCC	ESC-2-070529-2024/2025	2411028	31/10/29	GLOBAL FUND-HIV	30,329.92
23-06-25	KEMSA	CCC	ESC-2-073727-2024/2025	3212022	30/4/27	GLOBAL FUND-HIV	4,133.81
23-06-25	KEMSA	CCC	ESC-2-073727-2024/2025	E242501	31/5/27	GLOBAL FUND-HIV	40,983.84
13-08-24	KEMSA	CCC	ESC-2-007851-2024/2025	E241760	31/3/27	GLOBAL FUND-HIV	797.62
			TOTALS				<u>1,521,566.25</u>
			MEDS				
05-05-25	MEDS	CCC	593359	VN-VNM-24	30-04-27	USAID	236,800.44
05-05-25	MEDS	CCC	594174	LA240628	31-05-25	USAID	194,762.00
06-05-25	MEDS	CCC	593271	VN-VNM-24	30-04-27	USAID	47,360.09
11-06-24	MEDS	CCC					<u>478,922.53</u>
						TOTAL	<u>2,000,488.78</u>
						GRAND TOTAL	<u>4,748,152.02</u>

SUMMARY OF DONATIONS OF FY 2024/2025

	QUARTER 1& 2	QUARTER 3	QUARTER 4	GRAND TOTALS
KEMSA	1,710,232.30	688,725.61	1,521,566.25	3,920,524.16
NUTRITION	228,276.30	-	-	228,276.30
MEDS	104,293.44	16,135.59	478,922.53	599,351.56

Chemolingot Sub County Hospital (Baringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

TOTALS 2,042,802.04 704,861.20 2,000,488.78 4,748,152.02

Appendix X: IN KIND CONTRIBUTIONS BY COUNTY FY 2024-2025

CHEMOLINGOT SUB COUNTY HOSPITAL
PHARMACEUTICALS AND NON -PHARMS FY 2024/2025-COUNTY

1ST AND 2ND QTR FY 2024-2025

DATE	SUPPLIER	DEPARTMENT	DELIVERY NO	LPO NO	AMOUNT	1st QTR	2nd QTR
01-10-24	KEMSA	PHARMACY	ESC-2-017995- 2024/2025	1787	9,500.00		
01-10-24	KEMSA	PHARMACY	EMB/2-003773- 2024/2025	1787	12,000.00		
23-09-24	KEMSA	PHARMACY	EMB/2-003720- 2024/2025	1787	1,228,050.00		
					<u>1,249,550.00</u>	1,228,050.00	21,500.00

3RD QTR FY 2024-2024

DATE	SUPPLIER	DEPARTMENT	DELIVERY NO	LPO NO	AMOUNT
29/1/2025	KEMSA	PHARMACY	EMB-2-008237- 2024/2025	1872	1,067,700.00
29/1/2025	KEMSA	PHARMACY	EMB-2-008237- 2024/2025	1872	1,197,150.00
	KEMSA	PHARMACY	EMB-2-008237- 2024/2026	1872	393,900.00
					<u>2,658,750.00</u>

4TH QTR FY 2024-2024

DATE	SUPPLIER	DEPARTMENT	DELIVERY NO	LPO NO	AMOUNT
26-05-25	KEMSA	PHARMACY	EMB-2-016529- 2024/2025	3940669	1,011,835.00

Chemolingot Sub County Hospital (Baringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

16-06-25	KEMSA	PHARMACY	EMB-2-017722-2024/2025	3940669	644,100.00
26-05-25	KEMSA	PHARMACY	ESC-2-069440-2024/2025	3940669	4,750.00
29-05-25	KEMSA	PHARMACY	EMB-2-016480-2024/2025	3940669	4,350.00
30-05-25	KEMSA	PHARMACY	EMB-2-017570-2024/2025	3940669	24,000.00

1,689,035.00

**GRAND
TOTAL**

5,597,335.00

SUMMARY OF IN-KIND CONTRIBUTION

SUPPLIER	LPO.NO	1ST & 2ND QTR	3RD QTR	4TH QTR	GRAND TOTAL
KEMSA	1787	1,249,550.00	-	-	1,249,550.00
KEMSA	1872	-	2,658,750.00	-	2,658,750.00
KEMSA	3940669	-	-	1,689,035.00	1,689,035.00
TOTAL		<u>1,249,550.00</u>	<u>2,658,750.00</u>	<u>1,689,035.00</u>	<u>5,597,335.00</u>

