

REPUBLIC OF KENYA



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REPORT

OF

THE AUDITOR-GENERAL

ON

SUBUKIA SUB – COUNTY HOSPITAL

FOR THE YEAR ENDED
30 JUNE, 2025

COUNTY GOVERNMENT OF NAKURU

PAPERS LAID	
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**SUBUKIA SUB- COUNTY Level 4/5 HOSPITAL
(Nakuru 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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Subukia Sub-County Hospital (Nakuru County Government)
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1. Acronyms & Glossary of Terms

Provide a list of all acronyms and glossary of terms used in the preparation of this report e.g

AIE	Authority to Incur Expenditure
AMREF	African Medical and Research foundation
CCC	Comprehensive Care Clinic
CECM	County Executive Committee Member
CME	Continuous Medical Education
CSR	Corporate Social Responsibility
FFM	Free Fare Media
Fiduciary Management	Key management personnel who have financial responsibility in the entity.
FIF	Facility Improvement Fund
GBV	Gender Based Violence
HIV	Human Immuno Virus
HMC	Health Management Committee
HOD	Head of Department
HPTS	Health Products and Technologies
JKUAT	Jomo Kenyatta University of Agriculture and Technology
KEMI	Kenya Education Management Institute
KEMSA	Kenya Medical supplies Authority
KRA	Kenya revenue authority
MAKL	Medical Administrators Kenya Limited
MCA	Member of County Assembly
MED SUPT	Medical Superintendent
MEDS	Mission for Essentials Drugs and Supplies
MOH	Ministry Of Health
MOPC	Medical Outpatient Clinic
NCTRH	Nakuru Teaching and Referral Hospital
NHIF	National Hospital Insurance Fund
OPD	Outpatient Department

Acronyms & Glossary of Terms (continued)

OSHA	Occupational Health & Safety Act
PFMA	Public Financial Management Act
POPC	Paediatric Outpatient Clinic
PPDA 2015	Public Procurement and Disposal ACT 2015
PWD	People Living with Disability
RH	Reproductive Health
RTA	Road Traffic Accident
SHA	Social Health Authority
SLDP	Senior Leadership and Development Programme
SMC	Specialized Medical Centre
SMS	Short Messages Service
TB	Tuberculosis
URTI	Upper Respiratory Track Infection
UTJ	Usaid Tujenge Jamii

2. Key Entity Information and Management

(a) Background information

Subukia Sub-county Hospital is a level (4/5) hospital established under gazette notice number 9001 and is domiciled in Nakuru County under the Health Department. The hospital is governed by a Board of Management.

(b) Principal Activities

The principal activity/mission/ mandate of the hospital is to offer holistic medical care to patients including preventive, rehabilitative and curative.

The hospital offers its services basing it on its vision that states that **to be the most Reliable Healthcare provider in the Sub County and beyond.**

Our mission is **To Strengthen our focus on the wellbeing of community by adhering to quality, efficient, and effective health care offered to all citizens.**

(c) Key Management

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

- County department of health services
- Hospital Management committee
- Accounting Officer/ Medical Superintendent
- Head of departments
- Departmental committees

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Key Entity Information and Management (continued)

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. Kamau Edward
2.	Head of Finance	Samuel Kariuki
3.	Head of Supply Chain (Ag.)	Miriam Njonge
4.	Head of Pharmaceutical Services	Dr. Irene Mokeira/Dr. Louizer
5.	Hospital Administrator	Mary Mbuguah
6.	Head of Nursing	Elizabeth Muthui
7.	Head of Clinical Services	Dr. Lucy Ndirangu/Paul Mburu
8.	Head of Laboratory	Joseph Macharia
9.	Head of Records	Trizah Kwach
10.	Head of Revenue	Samuel Kariuki

(d) Fiduciary Oversight Arrangements

The hospital is headed by the medical superintendent who doubles as the accounting officer. He convenes hospital management committee when need arises. The committee offers oversight in regard to the running of the hospital. Departments are headed by various HODs and forward issues affecting their departments to the medical superintendent

For any financial transaction to happen in the hospital especially regarding to the payments the AIE must be sought from the department of health accounting officer

The hospital administrator is the chair waiver committee whereas finance oversees financial audits

Key Entity Information and Management (continued)

(e) Entity Headquarters

Nakuru County Government
Rift Valley Regional Building
Box 2060
Nakuru

(f) Entity Contacts

Subukia Sub county Hospital
Telephone: (+254) 717 556890
E-mail:Subukiahospital@gmail.com

(g) Entity Bank

Subukia Sub county Hospital
Kenya Commercial Bank Limited
Head Office, Kencom House
Moi Avenue
P.O Box 48400-00100
Nairobi, Kenya

(h) Independent Auditors

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

Key Entity Information and Management (continued)

(i) Principal Legal Adviser

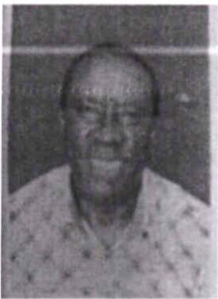


The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

(j) County Attorney



County Attorney
New Town Hall Building
Moi Road
P.O. Box. 2870-20100
Nakuru, Kenya

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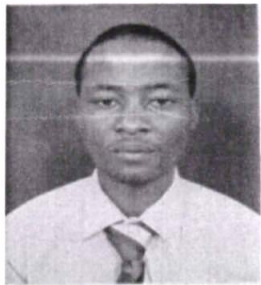


3. The Board of Management

Ref	Directors	Details
1.	<p>Director 1</p>  <p>HMC CHAIRMAN Mr. Timothy Mungai ID 3632812</p>	<p>Mr Timothy Mungai is the chairman of the HMC effective 6th Dec, 2023. He holds a Diploma in Teaching from KEMI. He is a resident of Subukia born in 1962. Mr Mungai is a retired Head Teacher having taught in four different schools. Currently, he is a business man</p>
2.	<p>Director 2</p>  <p>CHAIR- FINANCE SUBCOMMITTEE Mrs. Jacinta Macharia ID 7132430</p>	<p>Mrs Macharia is the chairperson finance and vice chair infrastructure subcommittees respectively. She was appointed on 6th Dec 2023 to represent women groups. She is a resident of Subukia. Born in 1964. She is a graduate of Hekima College of fashion and design. Mrs Macharia is a farmer as well as business lady.</p>
3.	<p>Director 3</p>  <p>Bishop. Joseph Maina</p>	<p>Bishop Maina was appointed on 6TH Dec 2023 to represent Faith Based Organisations. He was subsequently elected to chair infrastructure subcommittee. He is a resident of Subukia. He is mainly involved in church activities</p>


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	CHAIR- INFRASTRUCTURE SUB COMMITTEE ID 9713598	
4.	<p>Director 4/Alternate</p>  <p>Irene Wamucii CHAIR- SERVICE DELIVERY SUBCOMMITTEE ID 21583109</p>	<p>Madam Wamucii was appointed on 6th dec 2023 to represent People Living with Disability .s he is a resident of Subukia born 50 years ago. She holds certificaye in O Level..</p> <p>Now wamucii has held a position of treasurer for PWD</p>
5.	<p>MED SUPT</p>  <p>Bpharm, Msc Proc. & log, PPB, SMC</p>	<p>Dr. Kamau is the Medical Superintendent, Subukia Hospital since February2023 doubling as the Secretary to the HMC. He is a Registered Specialist Pharmacist by the Pharmacy and Poisons Board (PPB). He holds Bachelor in pharmacy (MKU), Master's Degree in Procurement and Logistics (JKUAT), Senior Management Course from Kenya School of Government, (Baringo). Other short training includes Malaria, HIV/AIDS, TB and RH.</p> <p>Dr Kamau has 17 years' work experience both in private and public practice as Hospital Pharmacist in charge, Sub county Pharmacist, MOH, and Medical Superintendent. He has worked in various counties including</p>

Subukia Sub-County Hospital (Nakuru County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

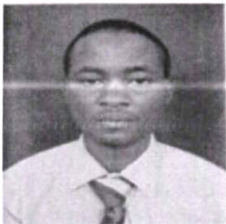


		Migori, Uasin Gishu, Nandi, Nairobi and Currently, Nakuru County.
6.	<p>Entity Secretary</p> 	The secretary is not a member of ICS
7.	 <p>Mr. Wilson Cheruiyot</p>	Mr Cheruiyot was appointed as a Youth representative on 6 th Dec 23. He is aged 40years and is resident of Subukia. Cheruiyot holds Kenya Certificate of Secondary Education. He was a member in Subukia liquor licensing between 2018 to 2021, chairperson Symboiyon dispensary for 2 terms of 3 year each and a youth leader in the AIC, Nakuru region
8.	 <p>Jecinta Lukania</p> <p>Sub-county Teamlead</p>	Mrs. Jacinta Lukania is member of the HMC. She is the acting Subcounty MOH (Team lead). Mrs. Lukania holds a Master's degree in Foods Nutrition and Dietetics from Kabarak University. She has worked in the department of health for the last 20 years in different sub counties as a sub county nutrition coordinator

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<p>9.</p>	 <p>Hon. Isabella Makori</p>	<p>Hon. Makori was appointed to be a member of the HMC effective 6th Dec 2023. She is an elected Member of County Assembly, Subukia Ward through General Elections Held on Aug, 2022. Hon. Makori is a graduate in Public Administration and Governance.</p>
<p>10.</p>	 <p>Mr. James N. Ndegwa Sub-county Administrator</p>	<p>Mr James N. Ndegwa. Subukia Sub-county Administrator. Holds Masters in Religious and Bachelor Degree in Education. Professional.</p> <ul style="list-style-type: none"> i) Strategic Leadership Development Program (Kenya School of Govt.) ii) Senior Management Course (Kenya School of Govt.) iii) Policy Formulation and development Modules I, 11 and 111(KIPPRA) <p>Experience.</p> <ul style="list-style-type: none"> i) Secondary School Administration - Senior Principal 5 years ii) Deputy Director of Administration Executive 1 yr iii) Head of Dept. Public Service 1 yr. iv) Sub-County Administrator 7 yrs

Subukia Sub-County Hospital (Nakuru County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

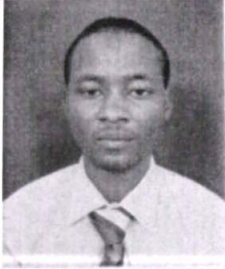
4. Key Management Team

Ref	Management	Details
1.	<p>Manager 1</p>  <p>DR. KAMAU EDWARD (Bpharm,Msc Proc.& Log,PPB,SMC)</p>	MEDSUP/CEO
2.	<p>Manager 2</p>  <p>HOSPITAL ADMINISTRATOR MARY NJOKI MBUGUAH Diploma in Business Management/ATD II</p>	Hospital Administrator
3.	<p>Manager 3</p>  <p>HOD/- ACCOUNTS Samuel Kariuki (Degree in Finance & Accounting,CPA 2)</p>	Finance department

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4.	<p>Manager 4</p>  <p>HOD- NURSING Elizabeth Muthui (KRCHN,CRH)</p>	Nursing
5.	<p>Manager 5</p>  <p>HOD- PHARMACY Dr. Louizer Mongare (Bpharm,Mpharm)</p>	Pharmaceutical services
6.	<p>Manager 6</p>  <p>HOD- CLINICAL SERVICES DR. Lucy Ndirangu Bachelor in medicine and Surgery</p>	Casualty/OPD
7.	Entity Secretary	MEDSUPT

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

		
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5. Chairman's Statement

I wholly heartedly report our progress in this facility from the time we were appointed in the office.

ACHIEVEMENTS.

To begin, I humbly request to inform you the achievements we have made since the time we came to office. There are many achievements from that time up to now as listed below.

1. Building a new hospital which is class level 4
2. Renovating the old block to current status which is now very smart as you witness when you visit there.
3. We also installed a generator to cater for the times whenever there are blackouts.
4. We have also introduced dental facility in our hospital.
5. Lastly we have noted with a lot of appreciation that our County Government has equipped our hospital with drugs for the patients .in fact we have minimal complains from the patients due to lack of medicine in our facility.

CHALLENGES.

1. Despite the above mentioned achievements, we encountered some challenges which we need to address. Some of these challenges are as listed below.
2. Delayed remittance of **SHA** funds to our hospital in time so that our medics can provide medicine to our patients.
3. The hospital does not have a bore hole to supply water which is commonly used in this facility.

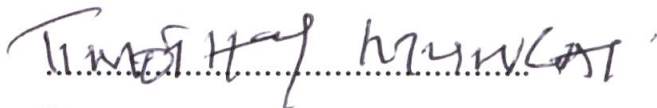
WAYFORWARD.

Our main agendas are as follows.

1. To make sure the new level 4 hospital is opened and be equipped.
2. To request the County Government to drill a bore hole in this facility.

That is the situation is in our hospital.

I thank you in advance. May Our Mighty God bless you abundantly.



Name

Chairman to the Board

6. Report of The Medical Superintendent

In the financial year 2024/25, the hospital run calmly with no major incidences. The head of departments, health management committee and the staff at large offered the much needed support. Outpatient attendance dropped to 19,317 compared with 23,673 previous year. This was attributed mainly due ignorance how SHA was operating scaring away the patient attendance.

Transitioning from the NHIF to SHA faced some challenges at the start but eventually it worked to majority of the clients. The hospital introduced a support desk mid June 2025 and has been recruiting on daily basis. On average the hospital has recruited more than 200 members. However, the reimbursements are not as timely affecting service delivery

Power interruption in the hospital was a big challenge in the previous years but with the introduction and commissioning of a hospital generator has smoothen the operation offering seamless power supply. The hospital incurred some cost in the installation and servicing to a tune of 380,000. Further, the generator consumes a lot of fuel but the necessary action has been taken to mitigate this

Human resource for health as one of the key pillars in health system managing has always posed a great risk to the hospital. During the year, the hospital run with a deficit that resulted to closure in one of the departments. However, the department has responded with by posting additional staff. With adequate staffing the hospital intends to introduce night shift in the pharmacy and laboratory. It's worthwhile to note that the hospital spent a total of Ksh. 6,769,141 in the payment of salaries. Financial support from the department of health has played a significant role in supplementing the revenue collected as FIF. In the ended year, the hospital collected a total of Ksh. 13,634,598 against a target of 21,485,677 resulting in a deficit of Ksh. 7,851,079. The department has aided the hospital in payment of salaries of some staff, in supplying HPTs, training and mentorship, and fuelling.

Without the necessary infrastructure, the hospital would not have run efficiently and effectively. In this regard, the hospital is still constructing the new outpatient department that was official launched by Her Excellence the Governor in the year 2023. The hospital is approximately at 95% completion rate and might be opened in the next financial year ending June 2026. Once completed and operationalized, the hospital will start providing specialized services including theatre, x-ray services and new born unit among others.

Report of The Medical Superintendent (continued)

Subukia hospital has continued to collaborate with other stakeholders within and without the sector. UTJ has sustained to offer both financial and technical support and HRH. In the ending year, 10 staffs were directly supported. In addition, the organization supported the hospital with a desk top computer and installed the system. It is also important to note that there is yearly work plan that incorporates various activities which was supported by the UTJ. In total the support extended to us by the organization amounted to Ksh. 5,592,120.88

In order to ensure the hospital remains habitable and offer services in tranquillity, the Area MCA through the ward fund supported the hospital in face-lifting the roof and floor of the old block. Through this initiative, the patients and staff are getting and offering the services in a safe and secure environment.

Without adequate health products and technologies, service delivery would be impossible. It's for this reason the hospital allocated a total of Ksh. 4,374,698 to procure lab regents, pharmaceuticals and non-pharmaceuticals. Moreover, the department distributed health products amounting to Ksh. 2,364,860 in order to ensure service delivery was uninterrupted.

The component of information technology has boosted service delivery in unified manner. The hospital integrated service delivery across all departments through the information system. However, the system has been facing constant breakdown and the hospital is in the process of switching to the National County supported system by the name Taifacare.

With the growth of patients seeking our services, we have seen a big utilization of the specialized services with keen focus on radiology services specifically ultrasound. The department attends to an average of 140 patients per month an indication of quality services offered in the department. In the coming year, the hospital is planning to introduce eye clinic, x-ray services and expand dental services subject to availability of staff.

Running level 4 hospital needs both managerial and leadership skills in order to deliver tangible results. It's for this reason the department of health sponsored the Medical Superintendent to

Report of The Medical Superintendent (continued)

attend six weeks training in Strategic Leadership Development Program at Kenya School of Government. The knowledge acquired will be practically applied in ensuring that the hospital advances and effectively collaborates to achieve the department mission and vision.

Strategically, the health management committee intends to start fencing the hospital, lobby for the borehole and introduce dialysis and mortuary services.

.....
Name

Secretary to the Board



Subukia Sub-County Hospital (Nakuru County Government)
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7. Statement of Performance Against Predetermined Objectives

Subukia sub county hospital had six strategic pillars and objectives within the current Strategic Plan for the FY 24- FY 25. These strategic pillars/ themes/ issues are as follows:

- Pillar 1: To Eliminate the communicable diseases
- Pillar 2: To Halt or Reverse Non communicable
- Pillar 3 To reduce the burden of violence and injuries
- Pillar 4 To provide essential medical supplies
- Pillar 5 To minimize exposure to health risk factors
- Pillar 6 To strengthen collaboration with health related sectors

The hospital develops its annual work plans based on the above six pillars. Assessment of the Board’s performance against its annual work plan is done on a quarterly basis. The hospital achieved its performance targets set for the FY 2024/2025 period for its six strategic pillars, as indicated in the diagram below:

Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
Pillar/ theme/ issue 1:	Reduce URTI from 3180 to 2841	Reduced cases MOH 511	Enhance use of face masks by the patients and staff	Use of masks implemented
Pillar/ theme/ issue 1:	Reduce the number of arthritis from 441 to 400	MOH 511	Conduct weekly health education	405 cases attended
Pillar 3	Reduce GBV from 22 to 15	GBV Register	Conduct 2 outreaches in collaborations with gender	Outreaches not done. 25 cases reported

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			and children departments	
Pillar 4	To improve essential medicines stocks fill rate from 65% to 75%	Inventory register	Monthly stock taking Exit interview on missing HPTs	70%
Pillar 5	Reduce alcohol intake and drug abuse by working with chiefs Reduce from 15 to 10	Number of cases managed in the facility due to intoxication and drug abuse	Conduct 2 multisectoral outreaches	Cases reported 7
Pillar 6	Work with water sectors to improve safe drinking water from 600 amoebiasis to 550	Number of cases reported due to drinking unsafe water	Conduct facility monthly survey with the public health	400 cases reported

Statement of Performance Against Predetermined Objectives (continued)

In the ended year the most common ailments included diarrhoea, upper respiratory tract infection (URTI), arthritis, disease of the skin, amoebiasis, dental disorder, lower respiratory and urinary tract infection. Diarrhoea was commonest in under-fives whereas URIs was the most common in adults.

Skilled deliveries dropped from 876 to 749 due to initial challenges faced during SHA transitioning. Due to the intensive intervention in TB screening, the cases rose from 280 to 343. However, road traffic accidents remained the same retaining 51 cases.

On specialised cases, MOPC recorded an increase from 1391 to 1535.

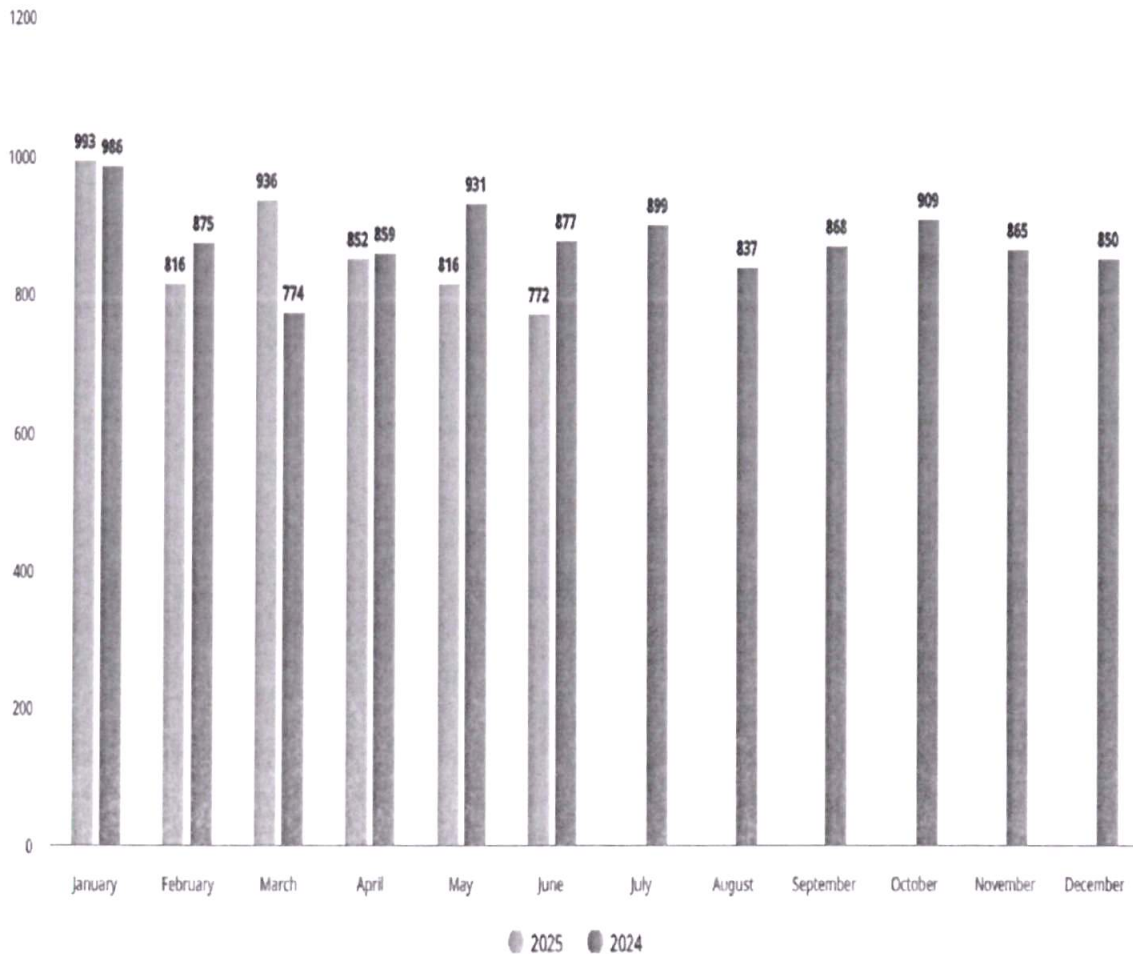
On preventive measures fully immunized child stood at 509 while cancer screening was at 281.

Active HIV clients were reported to be at 701 by the end of the financial year

Subukia Sub-County Hospital (Nakuru County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

Statement of Performance Against Predetermined Objectives (continued)

Subukia Sub County Hospital - MOH710 BCG doses Administered, MOH710 DPT/Hep+HiB1 doses Administered, MOH710 DPT/Hep+HiB2 doses Administered, MOH710 DPT/Hep+HiB3 doses Administered, MOH710 Fully Immunized Children(FI) under 1 year, MOH710 IPV doses Administered, MOH710 Measles-Rubella 1 doses Administered, MOH710 Measles-Rubella 2 Dose Adm (at 1 1/2 - 2 years), MOH710 OPV1 doses Administered, MOH710 OPV2 doses Administered, MOH710 OPV3 doses Administered, MOH710 Pneumococcal 1 doses Administered, MOH710 Pneumococcal 2 doses Administered, MOH710 Pneumococcal 3 doses Administered, MOH710 Rotavirus 1 doses Administered, MOH710 Rotavirus 2 doses Administered, MOH710 Rotavirus 3 doses Administered, MOH710 Tetanus Toxoid for Pregnant women, MOH710 Vitamin A Supplement Above 1 Year(200,000IU), MOH710 Vitamin A Supplemental under 1 Year(100,000IU)

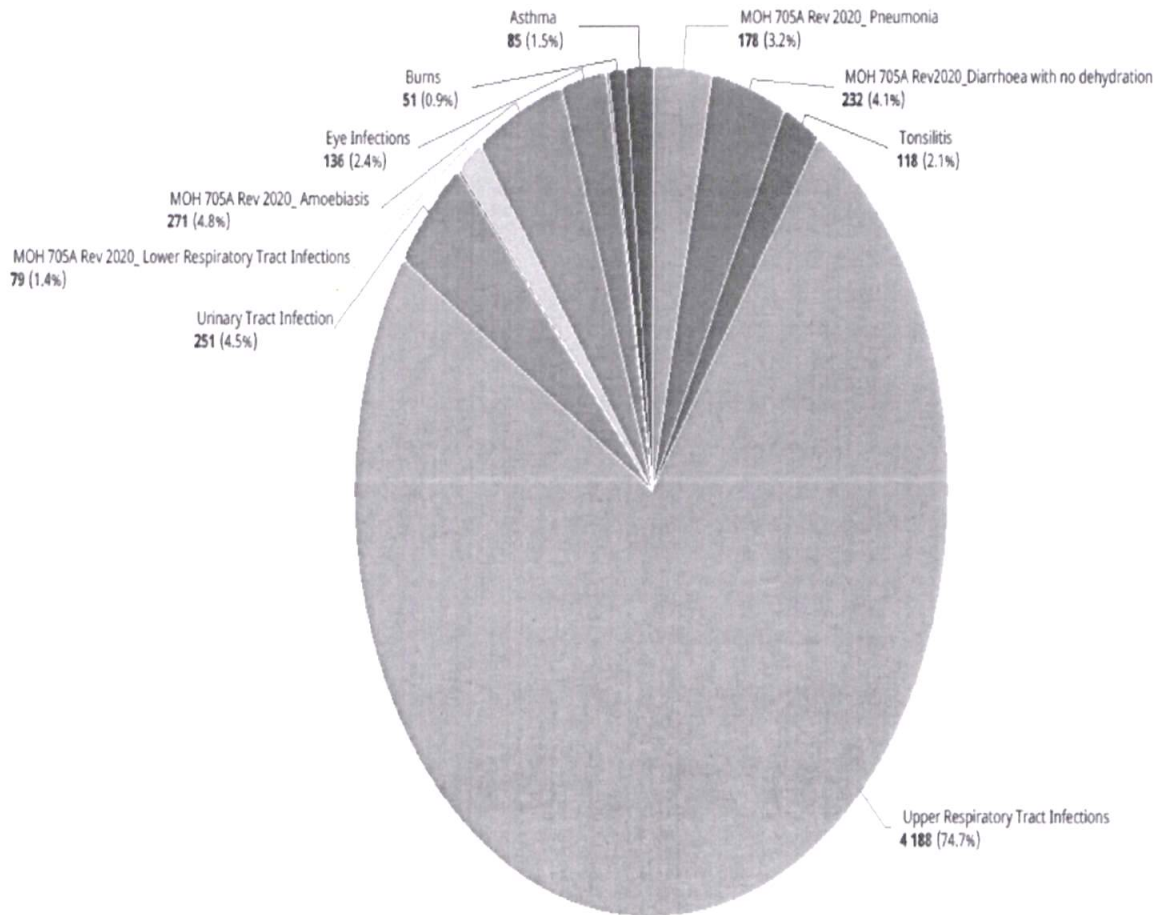


There was a decline due to lack of knowledge on the importance of the vaccine to the child if he/she is fully immunized

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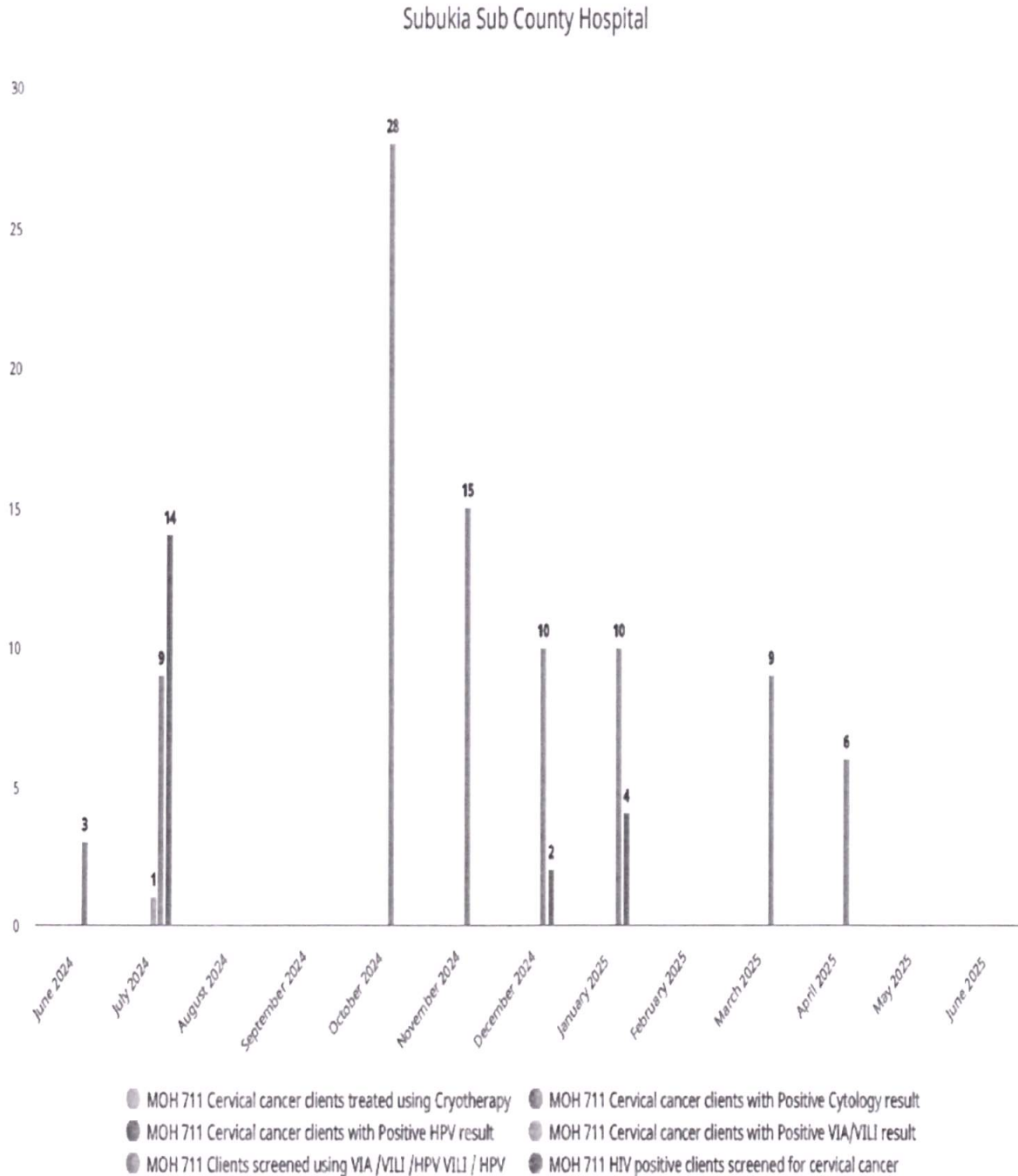
Statement of Performance Against Predetermined Objectives (continued)

Subukia Sub County Hospital - June 2024, July 2024, August 2024, September 2024, October 2024, November 2024,
 December 2024, January 2025, February 2025, March 2025, April 2025, May 2025, June 2025



Subukia Sub-County Hospital (Nakuru County Government)
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Statement of Performance Against Predetermined Objectives (continued)

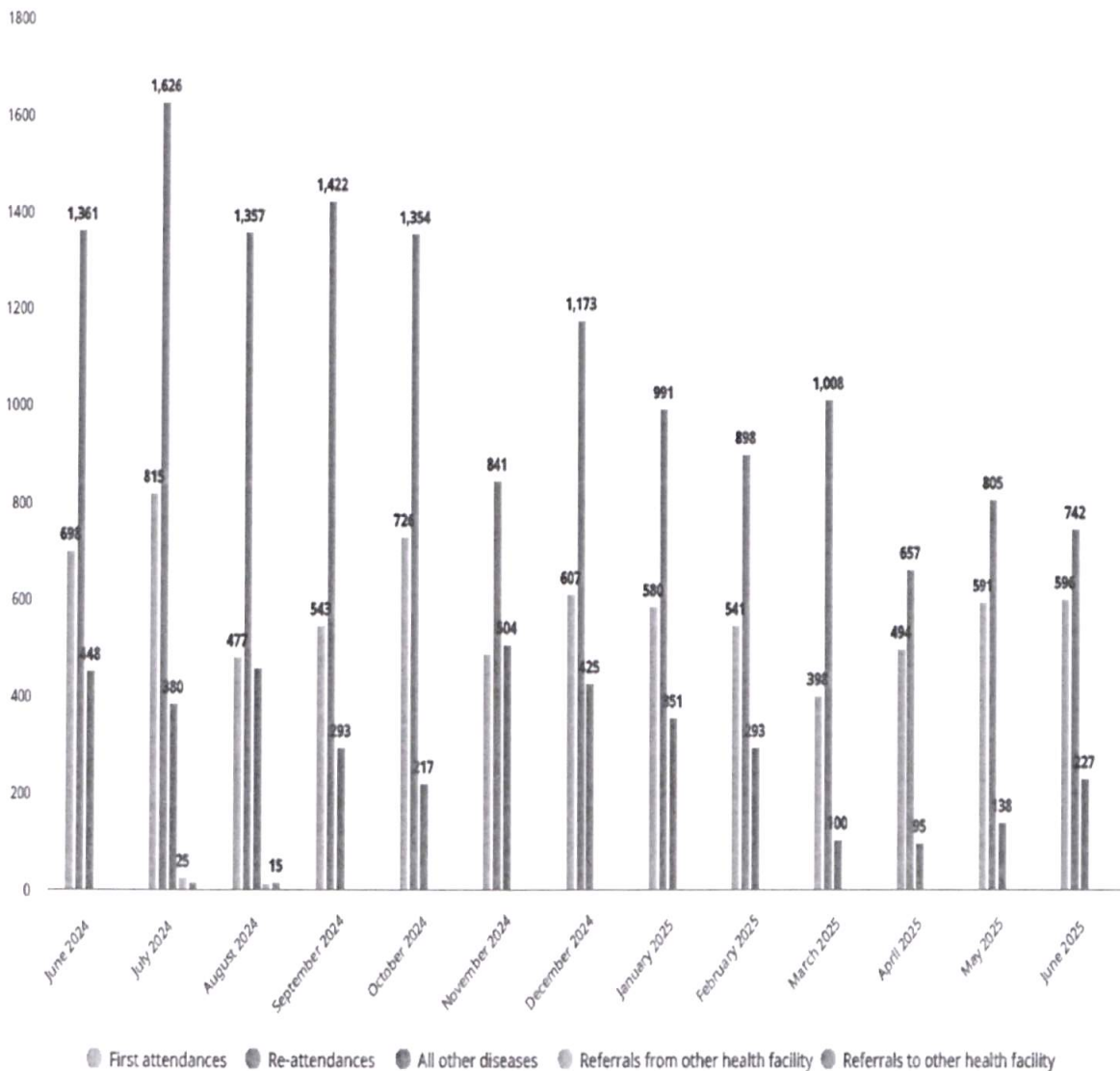


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Statement of Performance Against Predetermined Objectives (continued)

In the year 2025 the cervical cancer screening was a bit high compared to 2025 due lack of awareness

Subukia Sub County Hospital



Workload of 2024 was a bit compared to this year which has dropped due to change of NHIF to SHA new insurance.

8. Corporate Governance Statement

Subukia sub county hospital is governed through the Health Management Committee. Currently, the committee comprises of nine members. The committee was appointed on 6/12/23 vide gazette notice number 16123 dated 24/11/23 to run for the next three years. The medical superintendent is the secretary to the committee. The committee is usually appointed by the County Executive Committee Member in charge of health services. The hospital committee comprises of representative of youth, people living with disabilities, religious leader, a person with knowledge in finance, medical superintendent, area MCA, sub county health team leader and sub county administrator. An induction of the full committee was conducted at Bahati sub county hospital in Nakuru County for one day. The committee is then partitioned into respective subcommittee which are service delivery, infrastructure and finance. Service delivery mainly dwells with the human resource delivery, infrastructure mainly focuses on the development and repairs while finance oversees the utilization of funds and revenue collection.

The committee meets once per quarter in the hospital boardroom or when urgent need arises. In the year ending, five full members meeting were held. The extra meeting was convened to discuss on the annual report and financial statements. The attendance was excellent with only one member missing all the meetings.

Sitting allowance is paid after the meeting is conducted whereby a prove of attendance is normally attached prior to payment. The payment is normally done through online platform from the hospital account.

The payments are according to the department circular dated 7th Jan 2019 whereby our hospital is classified as low level 4 volume.

Invitation to the committee is normally done through SMS, committee WhatsApp and at times phone call. The agenda of the meeting is usually communicated during the meeting. The meetings normally take 2 to 5 hours depending on the agenda. During the full board meeting, subcommittees present in a particular order and the presentations are then discussed at the meeting before they are approved, amended or rejected.

Corporate Governance Statement (continued)

In special circumstance, the head of departments are normally called to offer technical support during the meetings. In all full board meetings held in the year, the hospital administrator and the accountant were incorporated to offer technical advice.

The meetings are usually held in the first two weeks of the quarter.

Hospital health committee is mandated to oversee the running of the hospital and to link community and the hospital, in collaboration with partners, growth and development of the institution and offer support in case of emergencies or unnecessary interferences. During the year, the hospital had a benchmarking exercise at Naivasha sub county hospital whereby two board members accompanied the selected staff. This was aimed at coming up with a document that detailed the process of equipping a standard subcounty hospital. The exercise was a success and a detailed report was compiled and handed in the relevant department.

Also, through the support of the area MCA who is part of the committee member, the hospital underwent facelift whereby there was change of roof in the old block and tiling of part of the floor and painting of some sections.

Teamwork and lobbying for resources has been part of the endeavours the committee has placed forward. Several partners and stakeholders were approached by the committee to offer support in various gaps noticed. These gaps included borehole, fencing, hospital surveying and beaconing, staffing, equipment and apparatus, roofing and painting. Some were successful as earlier mentioned while others are still being pursued.

At the hospital level, the committee was able to achieve some milestones including full installation of a generator, hospital signage, marking of parking area, procurement of a laptop, procurement HPTs, payment of salaries and wages, internet connectivity and system integration, procurement of wheelchairs, CCTV installation, printer and clearing pending bill for biochemistry machine.

At the end of their term, the CECM health communicates on their fate whereby their term can be extended or new committee appointed altogether. For the rest of the members who are public servants, their appointment to the board depends on the position they are holding when the appointment is being done.

For the purposes of continuity, the medical superintendent has been mentoring other staff so that in case he proceeds on leave or a transfer comes, the office continues to run smoothly.

9. Management Discussion and Analysis

Clinical/operational performance

The hospital has a total bed capacity of 30. Maternity wing has 18 and 12 general inpatient (observation ward).

The hospital recorded an attendance of 19,317 in the outpatient and a total of 749 as inpatient (maternity deliveries) thereby attending to 20,006 patients.

51 cases of RTAs were reported all of them coming from motorcycles. All cases were handled in the facility with 1 case succumbing and 35 were referred for specialized treatment.

The hospital conducts both MOPC and POPC in that during the year, 1327 cases were recorded as MOPC whereas POPC recorded 208. The MOPC in the facility handles diabetes and hypertension.

Since the hospital does not have general inpatient wards, the only inpatient services are mainly maternity and to some extent observation ward. In total, 945 cases were handled with 749 being maternity and 196 being observation. It is important to note that patients keep on seeking admission services and therefore when the new block opens, many cases will be handled as inpatient. Currently, the occupancy rate is at approximately 25%. With the new wards the occupancy rate might surpass 95%.

In the ended year, there were no reported cases of mortality in the maternity. However, two cases of dead on arrival were recorded representing the rate to be 0.0099%. The hospital does not have theatre services and therefore there were no surgical procedures done in the facility.

During the year ended, two partners were affiliated to the hospital. UTJ and AMREF Supported the hospital with service delivery and infrastructure (man hold) respectively.

Financial performance that includes: -

Subukia hospital relies mainly on the revenue collected from the clients and patients through facility improvement fund and the support got from the government and partners. The details of how the facility performed is as shown in the financial segment

The funds so collected are spent through annual budgeting that is subsequently broken down into quarters. Before any use of the funds, an AIE is normally sought that guides and gives ceiling per vote. Detailed expenditure is as shown in the financial segment.

10. Environmental And Sustainability Reporting

i) Sustainability strategy and profile

Subukia hospital is located next to a river with a stream passing across. Necessary measures have been taken to ensure that there is no spill over of the hospital waste to the river and the stream. This is normally enforced by the resident public health officer.

The hospital has a well displayed service charter put at the main entrance and also at department levels clearly showing the services offered, cost per test and the waiting time.

All procurements in the facility follow the laid done structures as guided by the PPDA, 2015 and only procures from the prequalified suppliers. The prequalification is normally centralised and therefore the hospital is not able to establish the directorship, affiliations or the composition of the prequalified companies. Payments are only done when the required documents from the suppliers are got. They include KRA certificates, tax compliance, trade licenses and registration certificates.

Timely payment is of essence and takes at most 2 weeks once all the documents are verified.

ii) Environmental performance

Hospital wastes are segregated through use of colour coded bins and liners. Red colour indicate highly hazardous, yellow depicts moderate hazard while black denotes least hazardous. After the segregation, the wastes are disposed appropriately. However, the hospital only has a burning chamber and for the wastes that need incineration and shredding, it's transported through a specialized vehicle to NCTRH or Langalanga hospital within the county for safe disposal

iii) Employee welfare

The hospital had a total of 68 staffs in the ended year inclusive of permanent and pensionable, contracted and casual labours. The staffs are recruited through the County Public Service Board and then the Board forwards the successful list to the department for further staff distribution. Moreover, the need for the additional staffs normally emanates from the respective health institutions. In the ended year, we did not have any staff under PWDs. The female staff dominated the staffing at 59%. while Youths were 32 representing 47%.

Twenty-five staffs from various department attended short courses whereby the medical superintendent attend six weeks SLDP.

Environmental And Sustainability Reporting (continued)

During the year, there was no reported case under OSHA. All staff in their respective departments work with full protective gear including laboratory coats, face masks, gloves, helmets and gloves.

iv) Market place practices-

a) Responsible competition practice.

The hospital is a no corruption zone and has put the inscriptions on the main entrance. We have also put a slogan Huduma Bora ni Haki Yako at the reception area boldly inscribed on the wall. Procurement for goods and services follows the PPDA 2015.

Payment for hospital goods and services rendered to the patients and clients is done through the hospital till no. 3232321 and SH1-patient name. In case there is any disruption in the system, there is standby official receipt that is used and the money is then subsequently deposited in the till.

b) Responsible Supply chain and supplier relations

Subukia hospital procures from prequalified suppliers. In the ended year ten suppliers were on boarded. For pharmaceuticals, the main supplier is KEMSA. All prequalified suppliers must meet the laid down minimum requirements and should timely supply all requisition in the right quantity and time. In the ended year there was no contract that was terminated and most payments were settled as agreed.

c) Responsible marketing and advertisement or Responsible engagement with citizens

Health services are normally not advertised quite often due to professional and the ethical consideration. However, in case of a health campaign, communities need to be sensitized on the upcoming event. In the ended year, posters regarding polio, flu were displayed within the hospital. Through 40 CME sessions, several topics were covered regarding health advancement and updates amongst staff. Also, patients were educated on health matters through daily health talks given by the health care workers.

d) Product stewardship or Awareness Creation

The facility has various committees which are mandated to oversee certain aspects which are beyond departments. For products quality, inspection and acceptance committee and medical

Environmental And Sustainability Reporting (continued)

therapeutic committees lead in ensuring that products and services conform to the given specifications. In the ended year, there was a shift from NHIF to SHA. In this regard, patients were educated on the need to enrol to the new scheme. This was done by establishing a support desk within the hospital and through attendance to Chief Barazas and through two sub county medical camps and outreaches.

v) Corporate Social Responsibility / Community Engagements

Daily Health talks that educate the community on safe drinking water among other personal hygiene has contributed significantly to reduced neonatal sepsis from eight previously to zero cases. The hospital has also formed two support groups for non-communicable diseases that meet once per month in the hospital. During their meeting, the clients who are mainly aged are educated on how to take care of their ailments and in case of complication to seek prompt care. The hospital usually provides meals during such meetings to the clients.

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 30, 2025 which show the state of the hospital's affairs.

Principal activities

The principal activities of the hospital are to offer holistic medical care to patients including preventive, rehabilitative and curative.

Results

The results of the hospital for the year ended June 30 2025 are set out on pages 1 to 9

Board of Management

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


Auditors

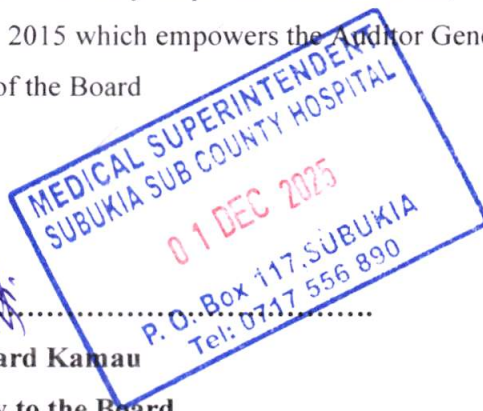
The Auditor General is responsible for the statutory audit of the Subukia Sub-county hospital in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

OR

The Auditor General is responsible for the statutory audit of Subukia Sub County Hospital in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015 or Certified Public Accountants were nominated by the Auditor General to carry out the audit of the Subukia SCH for the year/period ended June 30, 2025 in accordance to section 23 of the Public Audit Act, 2015 which empowers the Auditor General to appoint an auditor to audit on his behalf.

By Order of the Board


.....
Dr. Edward Kamau
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 entity at the end of the financial year/period and the operating results of the Sub 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 hospitals 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 30, 2025. This responsibility includes:

- (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period,
- (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity
- (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud
- (iv) safeguarding the assets of the hospital
- (v) selecting and applying appropriate accounting policies, and
- (vi) making accounting estimates that are reasonable in the circumstances.

The Board of Management accepts responsibility for the hospitals 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 hospitals financial statements give a true and fair view of the state of hospitals transactions during the financial year ended June 30, 2025, and of the hospitals financial position as at that date.

Subukia Sub-County Hospital (Nakuru County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

Statement of Board of Management's Responsibilities (continued)

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 hospitals 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

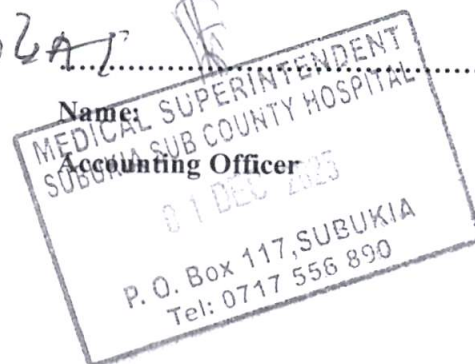
The Hospital's financial statements were approved by the Board on 27/8/25 and signed on its behalf by:

Timothy Mwangi

Name:

Chairperson

Board of Management



The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Subukia Sub County Hospital - County Government of Nakuru 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. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final total budget income and actual on expenditure comparable basis amounts of Kshs.13,634,598 respectively. Further, the statement reflects that the Hospital spent an amount of Kshs.14,605,354 against an actual receipts of Kshs.13,634,598 resulting to over-absorption of Kshs.970,756 or 7% of the actual receipts.

In addition, the explanation of differences between actual and budgeted amounts was not provided for variances beyond 10% contrary to Section 164 (2) (iii) and (iv) of the Public Finance Management Act, 2012 which requires a County Government entity to present appropriation accounts showing the status of each vote compared with the appropriation for the vote and a statement explaining any variations between actual expenditure and the sums voted.

The under-absorption affected the planned activities of the Hospital and may have impacted negatively on the delivery of services to the public.

2. Imbalanced Budget

The statement of comparison of budget and actual amounts for the year under review reflects total income budget of Kshs.13,634,598 and total expenditure budget of Kshs.15,477,629 resulting to a variance of Kshs.1,843,031. 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 law

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 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 audit of the Hospital for the financial year 2024/2025 revealed that the following twelve (12) issues remained unresolved:

No.	Financial Year	Audit Issue
1	2023/2024	Inaccuracies in the Financial Statements
2	2023/2024	Unsupported Revenue from Non-Exchange Transactions
3	2023/2024	Unsupported Rendering of Services – Medical Service Income Amount
4	2023/2024	Unsupported Employee Costs Paid by the County Government
5	2023/2024	Unsupported Expenditure
6	2023/2024	Unsupported and Unconfirmed Plant, Property and Equipment Balance
7	2023/2024	Unsupported Capital Fund Balance
8	2023/2024	Unsupported Trade and Other Payables Balance
9	2023/2024	Irregular Employment of Casual Workers
10	2023/2024	Inadequacy in the Implementation of Universal Health Coverage (UHC)
11	2023/2024	Lack of Key Policy Documents
12	2023/2024	2 Failure to Establish Audit Committee

Other Information

Management are responsible for the Other Information set out on page iv to xxxiv which comprise of Key Hospital 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. Non-Compliance with Kenya Quality Model for Health Policy Guidelines

Review of hospital records and interviews on verification of services offered, equipment used and medical specialists in the Hospital at the time of audit revealed that the Hospital did not meet the requirements of Kenya Quality Model for Health Policy Guidelines due to staff deficits of eighty-five (85) staff the authorized staff requirements.

Staff Requirements	Level 4 Standard	Number in Hospital	Variance	Percentage %
Medical Officers	16	1	15	94%
Anesthesiologists	2	0	2	100%
General Surgeons	2	0	2	100%
Gynecologists	2	0	2	100%
Pediatrics	2	0	2	100%
Radiologists	2	0	2	100%
Kenya Registered Community Health Nurses	75	15	60	80%
Total	101	16	85	

In addition, the Hospital lacked the necessary equipment and machines outlined in the Health Policy Guidelines as detailed in the table below:

Service	Level 4 Hospital Standard	Actuals in the Hospital	Variance	Percentage %
Beds	150	30	120	80%
Resuscitative (2 in Labour & 1 in Theatre)	2	0	2	100%
New Born Unit Incubators	5	0	5	100%
New Born Unit Cots	6	0	6	100%
Functional ICU Beds	6	0	6	100%
High Dependency Unit (HDU)	5	0	6	100%
Renal Unit with At Least 5 Dialysis Machines	2	0	2	100%
Two Functional Operational Theatres - Maternity & General	150	0	150	100%

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

In the circumstances, the understaffing and inadequate hospital equipment may negatively have impacted on service delivery to the public.

2. Lack of Procurement Plan

The statement of receipts and payments reflects an amount of Kshs.56,746,987 and Kshs.57,443,998 in respect of total receipts and payments respectively. However, during the year the Management did not prepare an annual procurement plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that 'a procuring entity prepares a procurement plan for each financial year as part of the annual budget preparation process'.

In the circumstances, the entity was in breach of law

3. Failure to Remit Industrial Training Levy

Review of the human resource records revealed that during the year, Management failed to remit industrial training levy for the contractual staff and casual employees in respect of various months at the rate of Kshs.50 per worker resulting to a total unpaid balance of Kshs.13,350. This was contrary to paragraph 4 (1) of the Industrial Training (Training Levy) Order, 2007 which states that on or before the last working day of each month, an employer shall pay to the Director a levy of fifty shillings per employee.

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

4. Non- Compliance with Facility Improvement Financing Act, 2023

Review of County revenue records for level 4 and 5 hospitals revealed Subukia Sub County Hospital collected an amount of Kshs.13,844,535 and transferred a Nil amount to the County Revenue Fund. Further, available records indicate that the amount of Kshs.13,844,535 was disbursed to the Hospital from the Facility Improvement Fund collection account. However, the Hospital financial statements reflected an amount of Kshs.13,634,598 as having been received from the FIF account resulting in an unexplained undisbursed amount of Kshs.209,937. This was contrary to the provisions of Section 20-25 of the Facilities Improvement Financing Act, 2023 which requires that all revenues collected by health facilities be retained in designated FIF accounts and utilized strictly for approved operational and improvement activities.

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

Basis for Conclusion

1. Lack of Key Policy Documents

Review of records and discussions held with Management and staff of various departments revealed that the Hospital did not have a Risk Management Policy, Staff Establishment, Stores Management Policy, ICT Policy, Procurement Policy, Depreciation Policy, Assets Management and Safeguard Policy and the relevant manuals for its operations. The Hospital did not also have a Strategic Plan and an Organogram.

Further, it was observed that the Hospital lacks disaster recovery plan or business continuity plan which outlines how it will continue operating during an unplanned disruption in service. The hospital management has not instituted its own policies and procedures to guide key financial processes and controls for the management of personnel and related expenditure

In the circumstances, the effectiveness of operational processes and procedures geared towards provision of health services in the Hospital could not be confirmed

2. Lack of Updated Fixed Assets Register

Review of the non – current assets registers provided for audit verification revealed that they were not updated to include key information in respect of identification or serial numbers, acquisition date, description of asset, location, class, historical cost of acquisition for the assets, asset condition and ownership documents. Further, the assets were not tagged. This was contrary to Regulation 136 of the Public Finance Management (County Governments) Regulations, 2015.

In the circumstances, the effectiveness of internal controls in relation to asset 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 the 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 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 the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

05 December, 2025

Subukia Sub- County Hospital (Nakuru County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025


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

Description	Note	FY 2024/2025	2023/2024
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from the County Government	6	-	-
In- kind contributions from the County Government	7	42,497,521	43,827,863
Grants from donors and development partners	8	-	-
Transfers from other Government entities	9	-	-
Public contributions and donations	10	-	-
		42,497,521	43,827,863
Revenue from exchange transactions			
Rendering of services- Medical Service Income	11	14,249,466	15,455,485
Revenue from rent of facilities	12	-	-
Finance /Interest Income	13	-	-
Miscellaneous Income	14	-	-
Revenue from exchange transactions		14,249,466	15,455,485
Total revenue		56,746,987	59,283,348
Expenses			
Medical/Clinical costs	15	11,163,377	10,284,776
Employee costs	16	42,407,605	43,565,467
Board of Management Expenses	17	428,000	283,000
Depreciation and amortization expense	18	341,123	71,365
Repairs and maintenance	19	968,993	222,000
Grants and subsidies	20	-	-
General expenses	21	2,389,237	1,099,209
Finance costs	22	-	-
Total expenses		57,443,998	55,525,817
Other gains/(losses)			


Subukia Sub- County Hospital (Nakuru County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

Description	Note	FY 2024/2025	2023/2024
		Kshs	Kshs
Gain/Loss on disposal of non-Current assets	23	-	-
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		(697,011)	3,757,831


The Hospital's financial statements were approved by the Board on 27/08/2025 and signed on its behalf by:



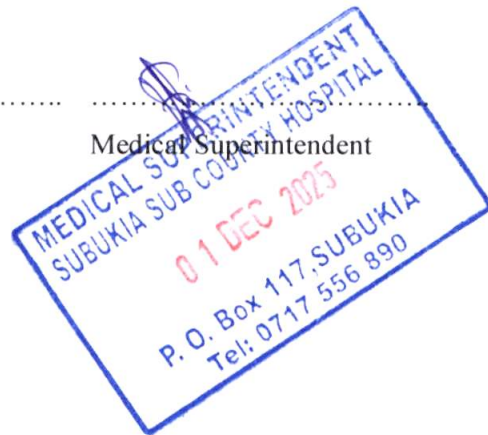
 Chairman
 Board of Management



 Head of Finance
 ICPAK No: 16040



 Medical Superintendent



Subukia Sub- County Hospital (Nakuru County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

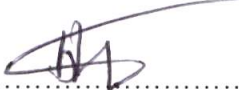
15. Statement of Financial Position As At 30th June 2025


Description	Note	FY 2024/2025	FY 2023/2024
		Kshs	Kshs
Assets			
Current assets			
Cash and cash equivalents	27	3,398,174	4,309,635
Prepayments	28	-	-
Receivables from exchange transactions	29	8,295,907	7,315,400
Receivables from non-exchange transactions	30	-	-
Inventories	31	1,985,859	1,803,388
Total Current Assets		13,679,940	13,428,423
Non-current assets			
Property, plant, and equipment	32	57,437,110	57,706,868
Intangible assets	33	-	-
Investment property	34	-	-
Biological Assets	35	-	-
Total Non-current Assets		57,437,110	57,706,868
Total assets (A)		71,117,050	71,135,291
Liabilities			
Current liabilities			
Trade and other payables	36	1,030,087	1,195,525
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		1,030,087	1,195,525
Non-current liabilities			
Provisions	38	-	-
Non-Current Finance lease obligation	39	-	-
Non-Current portion of deferred income	40	-	-

Subukia Sub- County Hospital (Nakuru County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

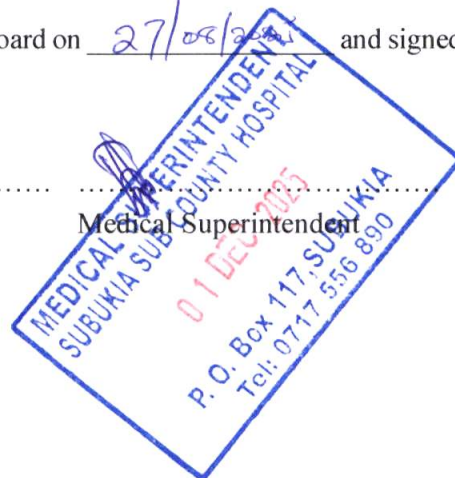
Description	Note	FY 2024/2025	FY 2023/2024
		Kshs	Kshs
Non - Current portion of borrowings	41	-	-
Service concession Arrangements	42	-	-
Total non-current liabilities		-	-
Total Liabilities (B)		1,030,087	1,195,525
Net assets (A-B)		70,086,963	69,939,766
Represented by:			
Revaluation reserve		-	-
Accumulated surplus/Deficit		13,877,119	14,574,130
Capital Fund		57,239,931	55,365,636
Total Net Assets and liabilities		71,117,050	71,135,291

The Hospital's financial statements were approved by the Board on 27/08/2025 and signed on its behalf by:


 Chairman
 Board of Management


 Head of Finance
 ICPAK No: 16040


 Medical Superintendent



Subukia Sub- County Hospital (Nakuru County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

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	-	10,816,299	-	10,816,299
Revaluation gain	-	-	-	-
Surplus/(deficit) for the year	-	3,757,831	-	3,757,831
Capital/Development grants	-	-	55,365,636	55,365,636
As at June 30, 2024	-	14,574,130	55,365,636	69,939,766
At July 1, 2024		14,574,130		14,574,130
Revaluation gain	-	-	-	-
Surplus/(deficit) for the year	-	(697,011)	-	(697,011)
Capital/Development grants	-	-	57,239,931	57,239,931
At June 30, 2025	-	13,877,119	57,239,931	71,117,050

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

Description	Note	FY 2024/2025	2023/2024
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Transfers from the County Government		-	-
Grants from donors and development partners		-	-
Transfers from other Government entities		-	-
Public contributions and donations		-	-
Rendering of services- Medical Service Income		13,634,598	12,020,485
Revenue from rent of facilities		-	-
Finance / interest income		-	-
Miscellaneous receipts(specify)		-	-
Total Receipts		13,634,598	12,020,485
Payments			
Medical/Clinical costs		4,304,320	1,527,308
Employee costs		6,769,141	7,516,891
Board of Management Expenses		428,000	283,000
Repairs and maintenance		958,993	222,000
Grants and subsidies		-	-
General expenses		2,144,900	1,099,209
Finance costs		-	-
Refunds paid out		-	-
Total Payments		14,546,059	10,648,408
Net cash flows from operating activities	43	(970,756)	1,372,077
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		-	-
Repayment of borrowings		-	(-)
Capital grants received		-	-

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Description	Note	FY 2024/2025	2023/2024
		Kshs	Kshs
Net cash flows used in financing activities		-	(-)
Net increase/(decrease) in cash and cash equivalents		(970,756)	-
Cash and cash equivalents as at 1 July	27	4,309,635	2,937,558
Cash and cash equivalents as at 30 June	27	3,398,174	4,309,635

*Subukia sub-county Hospital (Nakuru County Government)
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18. Statement of Comparison of Budget and Actual Amounts for Year Ended 30 Jun 2025

Description	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilisation
	a Kshs	b Kshs	c=(a+b) Kshs	d Kshs	e=(c-d) Kshs	f=d/c%
Budget carryovers from the previous year			-	-	-	-
Receipts						
Transfers from the County Government			-	-	-	-
Grants from donors and development partners			-	-	-	-
Transfers from other Government entities			-	-	-	-
Public contributions and donations			-	-	-	-
Rendering of services- Medical Service Income	13,634,598		13,634,598	13,634,598	0	100%
Revenue from rent of facilities	-		-	-	-	-
Finance / interest income	-		-	-	-	-
Miscellaneous receipts (specify)	-		-	-	-	-
Total receipts	13,634,598		13,634,598	13,634,598	0	100%
Payments						
Medical/Clinical costs	4,374,698		4,374,698	4,304,320	129,673	97%
Employee costs	7,309,256		7,309,256	6,769,141	540,115	93%
Remuneration of directors	433,500		433,500	428,000	5,500	99%
Repairs and maintenance	995,315		995,315	958,993	36,322	96%
Grants and subsidies	-		-	-	-	-

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General expenses	2,364,860		2,364,860	2,144,900	219,960	91%
Finance costs						
Refunds						
Total Operational Expenditure paid	15,477,629		15,477,629	14,605,354	872,275	94%
Capital Expenditure paid						
Surplus				-970,756		

19. Notes to the Financial Statements

1. General Information

Subukia Sub County Hospital is established by and derives its authority and accountability from 2012 Act. Subukia Sub County Hospital is wholly owned by the Nakuru County Government and is domiciled in Nakuru County in Kenya. Subukia Sub County Hospital principal activity is to offer medical services to patients.

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 entity's accounting policies. The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Kabazi sub county 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.

Notes to the Financial Statements (continued)

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>Applicable 1st January 2025</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 Subukia Sub County Hospital.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p>Applicable 1st January 2025</p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>
IPSAS 45- Property Plant and Equipment	<p>Applicable 1st January 2025</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.</p>

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Standard	Effective date and impact:
	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.
IPSAS 46 Measurement	<p>Applicable 1st January 2025</p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
IPSAS 47- Revenue	<p>Applicable 1st January 2026</p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non-exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
IPSAS 48- Transfer Expenses	<p>Applicable 1st January 2026</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</p>

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Standard	Effective date and impact:
	for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.
IPSAS 49- Retirement Benefit Plans	Applicable 1 st January 2026 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.
IPSAS 50: Exploration For & Evaluation of Mineral Resources	Applicable 1 st January 2027 The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

iii) Early adoption of standards

Subukia Sub County Hospital did not early – adopt any new or amended standards in the financial year or the entity adopted the following standards early (state the standards, reason for early adoption and impact on entity's financial statements.)

Notes to the Financial Statements (continued)

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 Subukia Sub County 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

Subukia Sub County 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 entity.

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount.

Notes to the Financial Statements (continued)

The method applies this yield to the principal outstanding to determine interest income for each period.

Rental income

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

b. Budget information

The original budget for FY 2024/2025 was approved by Board on July 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the entity upon receiving the respective approvals in order to conclude the final budget. 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.

Notes to the Financial Statements (continued)

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. 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.

Notes to the Financial Statements (continued)

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

f. Leases

Finance leases are leases that transfer substantially the entire risks and benefits incidental to ownership of the leased item to Subukia Sub County 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. Subukia Sub County 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 Subukia Sub County 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 Subukia Sub County 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.

Notes to the Financial Statements (continued)

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.

h. Biological Assets

Subukia Sub County 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 Subukia Sub County 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

Subukia Sub County Hospital expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when Subukia Sub County 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.

Notes to the Financial Statements (continued)

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. Subukia Sub County 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 entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Financial assets

Classification of financial assets

Subukia Sub County 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 entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of

Notes to the Financial Statements (continued)

principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, Subukia Sub County 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.

Notes to the Financial Statements (continued)

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 Subukia Sub County 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

Subukia Sub County 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. Subukia Sub County 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).

Financial liabilities

Classification

Subukia Sub County 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.

Notes to the Financial Statements (continued)

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 Subukia Sub County Hospital.

l. Provisions

Provisions are recognized when Subukia Sub County 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 Subukia Sub County 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.

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.

Notes to the Financial Statements (continued)

Subukia Sub County 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 Subukia Sub County Hospital will incur in fulfilling the present obligations represented by the liability.

n. Contingent liabilities

Subukia Sub County 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

Subukia Sub County 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 Subukia Sub County 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

Subukia Sub County Hospital creates and maintains reserves in terms of specific requirements.

q. Changes in accounting policies and estimates

Subukia Sub County 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

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

The contributions and lump sum payments reduce the post-employment benefit obligation.

s. Foreign currency transactions

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

t. Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred.

Notes to the Financial Statements (continued)

Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

u. Related parties

Subukia Sub County Hospital regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over Subukia Sub County 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

Subukia Sub County 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, Subukia Sub County 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, Subukia Sub County 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.

Notes to the Financial Statements (continued)

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 Subukia Sub County Hospital 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. Subukia Sub County 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 Subukia Sub County Hospital. Such changes are reflected in the assumptions when they occur.(IPSAS 1.140)

Notes to the Financial Statements (continued)

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 Subukia Sub County 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.

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	FY 2024/2025	FY 2023/2024
	KShs	KShs
Unconditional grants		
Operational grant	-	-
Level 4/5 grants	-	-
Unconditional development grants	-	-
Other grants (specify)	-	-
	-	-
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	-	-

6 b Transfers from The County Government

Name of the Entity sending the grant	Amount recognized to Statement of financial performance* KShs	Amount deferred under deferred income KShs	Amount recognised in capital fund.	Total grant income during the year	Comparative Period
			KShs	KShs	KShs
xx County Government	-	-	-	-	-
Total	-	-	-	-	-

Subukia Sub-County Hospital (Nakuru County Government)
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Notes to Financial Statements Continued

7. In Kind Contributions from The County Government

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Salaries and wages	35,638,464	36,048,576
Medical supplies-Drawings Rights (KEMSA)	-	-
Pharmaceuticals and Non-Pharmaceutical Supplies (KEMSA,MEDS)	6,859,057	7,779,287
Utility bills	-	-
Total grants in kind	42,497,521	43,827,863

8. Grants From Donors and Development Partners

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Cancer Centre grant- DANIDA	-	-
World Bank grants	-	-
Paediatric ward grant- JICA	-	-
Research grants	-	-
Other grants (specify)	-	-
Total grants from development partners	-	-

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

Name of the Entity 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	-	-	-	-	-

Notes to Financial Statements Continued

9. Transfers From Other Government Entities

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Transfer from National Government (Ministry of Health)	-	-
Transfer from xxx National Hospital	-	-
Transfer from xxx Institute	-	-
Total Transfers	-	-

10. Public Contributions and Donations

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Public donations	-	-
Donations from local leadership	-	-
Donations from religious institutions	-	-
Donations from other international organisations and individuals	-	-
Other donations(specify)	-	-
Donations in kind-amortised	-	-
Total donations and sponsorships	-	-

10 (a)Reconciliations of amortised grants

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Balance unspent at beginning of year	-	-
Current year receipts	-	-
Amortised and transferred to revenue	-	-
Conditions to be met – remain liabilities	-	-

Subukia Sub-County Hospital (Nakuru County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

Notes to Financial Statements Continued

11. Rendering of Services-Medical Service Income

Description	FY 2024/2025	2023/2024
	Kshs	Kshs
Pharmaceuticals	2,256,178	1,941,332
Non-Pharmaceuticals	123,280	2,146,475
Laboratory	3,059,111	2,012,145
Radiology	-	-
Orthopedic and Trauma Technology	205,700	-
Theatre	-	-
Accident and Emergency Service	-	-
Anesthesia Service	-	-
Ear Nose and Throat service	-	-
Nutrition service	25,300	-
Cancer centre service	-	-
Dental services	178,080	-
Reproductive health	-	-
Paediatrics services	-	-
Farewell home services	-	-
Ambulance services	-	-
Other medical services income (registration,p3,medical exam, Mopc file ,ultrasound, physio and SHA &NHIF reimbursement)	8,401,817	9,355,533
Total revenue from the rendering of services	14,249,466	15,455,485

Notes to the Financial Statements (Continued)

12. Revenue From Rent of Facilities

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

13. Finance /Interest Income

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

Subukia Sub-County Hospital (Nakuru County Government)
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Notes to the Financial Statements (Continued)

15. Medical/ Clinical Costs

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Dental costs/ materials	-	-
Laboratory chemicals and reagents	1,156,755	655,094
Public health activities	-	-
Food and Ration	1,325,351	944,349
Uniform, clothing, and linen	30,000	-
Dressing and Non-Pharmaceuticals	793,881	214,519
Pharmaceutical supplies	7,313,365	8,120,424
Health information stationery	-	-
Reproductive health materials	336,525	242,200
Sanitary and cleansing Materials	207,500	100,000
Purchase of Medical gases	-	8,190
X-Ray/Radiology supplies	-	-
Other medical related clinical costs (specify)	-	-
Total medical/ clinical costs	11,163,377	10,284,776

16. Employee Costs

Description	FY 2024/2025	2023/2024
	Kshs	Kshs
Salaries, wages, and allowances	6,139,527	43,565,467
Contributions to pension schemes	629,614	-
Service gratuity	-	-
Performance and other bonuses	-	-
Staff medical expenses and Insurance cover	-	-
Group personal accident insurance and WIBA	-	-
Social contribution	-	-
Other employee costs (specify)	35,638,464	-
Employee costs	42,407,605	43,565,467

Notes to the Financial Statements (Continued)

17. Board of Management Expenses

Description	FY 2024/2025	2023/2024
	Kshs	Kshs
Chairman's Honoraria	-	-
Sitting allowance	428,000	283,000
Mileage	-	-
Insurance expenses	-	-
Induction and training	-	-
Travel and accommodation allowance	-	-
Airtime allowances	-	-
Total	428,000	283,000

18. Depreciation and Amortization Expense

Description	FY 2024/2025	2023/2024
	Kshs	Kshs
Property, plant and equipment	341,123	71,365
Intangible assets	-	-
Investment property carried at cost	-	-
Total depreciation and amortization	341,123	71,365

19. Repairs And Maintenance

Description	FY 2024/2025	2023/2024
	Kshs	Kshs
Property- Buildings	674,743	93,000
Medical equipment	97,250	40,000
Office equipment	54,000	-
Furniture and fittings	-	-
Computers and accessories	103,000	20,000
Motor vehicle expenses	30,000	49,000
Maintenance of civil works	-	20,000
Total repairs and maintenance	958,993	222,000

Subukia Sub-County Hospital (Nakuru County Government)
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Notes to the Financial Statements (Continued)

20. Grants and Subsidies

Description	FY 2024/2025	FY 2023/2024
	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(specify)	-	-
Total grants and subsidies	-	-

Social benefit schemes include benefits such as cash transfers for unemployment or elderly in line with IPSAS 42.

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21. General Expenses

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Advertising and publicity expenses	-	-
Catering expenses	63,750	60,000
Waste management expenses	-	-
Insecticides and rodenticides	9,000	6,000
Audit fees	-	-
Bank charges	-	20,333
Conferences and delegations	-	-
Consultancy fees	-	-
Contracted services	-	-
Electricity expenses	620,560	298,000
Fuel and Lubricants	28,500	35,000
Insurance	-	-
Research and development expenses	-	-
Travel and accommodation allowance	326,000	185,000
Legal expenses	-	-
Licenses and permits	-	-
Courier and postal services	-	-
Printing and stationery	-	-
Hire charges	-	-
Accessories of computers	25,875	35,500

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Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Purchase of medical equipment	-	
Rent expenses	-	-
Water and sewerage costs	65,220	19,276
Other fuels(cooking gas,charcoal,etc.)	143,000	79,100
Skills development levies	-	-
Telephone and mobile phone services	110,000	55,000
Internet expenses	171,000	106,000
General office stationery	254,295	70,000
Daily subsistence allowance	170,400	130,000
Staff training and developent	157,300	-
Subscriptions to professional bodies	-	-
Subscriptions to newspapers periodical, magazines, and gazette notices	-	-
Library books/Materials	-	-
Parking charges	-	-
Total General Expenses	2,144,900	1,099,209

22. Finance Costs

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

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Notes to the Financial Statements (continued)

24. Unrealized Gain On Fair Value Investments

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

Notes to the Financial Statements (Continued)

25. Medical Services Contracts Gains /Losses

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

27. Cash and Cash Equivalents

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Current accounts	3,398,174	4,309,635
On - call deposits	-	-
Fixed deposits accounts	-	-
Cash in hand	-	-
Others(specify)- Mobile money	-	-
Total cash and cash equivalents	3,398,174	4,309,635

Notes to the Financial Statements (Continued)

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

Description		FY 2024/2025	FY 2023/2024
Financial institution	Account number	KShs	KShs
a) Current account			
Kenya Commercial bank		3,398,174	4,309,635
Equity Bank, etc		-	-
Sub- total		3,398,174	4,309,635
b) On - call deposits			
Kenya Commercial bank		-	-
Equity Bank – etc		-	-
Sub- total		-	-
c) Fixed deposits account			
Bank Name		-	-
Sub- total		-	-
d) Others(specify)			-
cash in hand		-	-
Mobile money- Mpesa, Airtel money		-	-
Sub- total		-	-
Grand total		3,398,174	4,309,635

28. Prepayments

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

Subukia Sub-County Hospital (Nakuru County Government)
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Notes to the Financial Statements (continued)

29. Receivables From Exchange Transactions

Description	FY 2024/2025	FY2023/2024
	KShs	KShs
Medical services receivables	8,650,875	7,315,400
Rent receivables	-	-
Other exchange debtors	-	-
Less: impairment allowance	-	(-)
Total receivables	8,650,875	7,315,400

Analysis of Receivables From Exchange Transactions

Description	FY 2024/2025		FY 2023/2024	
	Kshs	% of the total	Kshs	% of the total
Less than 1 year	2,775,230	100%	-	%
Between 1- 2 years	-	%	2,705,000	100%
Between 2-3 years	5,875,645	100%	4,610,400	%
Over 3 years	-	%	-	%
Total (a+b)	8,650,875	%	7,315,400	%

Subukia Sub-County Hospital (Nakuru County Government)
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Notes to the Financial Statements (continued)

30. Receivables From Non-Exchange Transactions

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

Analysis of Receivables From Non-Exchange Transactions

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

31. Inventories

Description	FY2024/2025	FY 2023/2024
	KShs	KShs
Pharmaceutical supplies	1,421,631	1,358,129
Non - pharmaceutical supplies	326,722	73,894
Food supplies	27,350	350,725
Laboratory supplies	210,156	-
Cleaning materials supplies	-	-
General supplies	-	20,640
Less: provision for impairment of stocks	-	-
Total	1,985,859	1,803,388

Notes to the Financial Statements (continued)

Detailed disclosure on inventories

	FY 2024/2025	FY 2023/2024
Opening balance	-	-
Additional Inventory in the year	-	-
Inventory expensed in the year	-	-
Write-downs in the year	-	-
Others specify	-	-
Closing balance	-	-

Subukia Sub-County Hospital (Nakuru County Government)
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Notes to the Financial Statements (Continued)

32. Property, Plant and Equipment

Description	Land	Buildings and Civil works	Motor vehicles	Furniture, fittings, and office equipment	ICT Equipment	Plant and medical equipment	Other Assets (specify)	Capital Work in progress	Total
	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh		Ksh	Ksh
Cost									
At 1 July 2024	40,722,080	17,127,518	-	-	-	-	-	-	57,849,598
Additions			-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Transfers/adjustments		-	-	-	-	-	-	-	-
Revaluation Adjustments	-	-	-	-	-	-	-	-	-
At 30th Jun 2024	40,722,080	17,127,518	-	-	-	-	-	-	57,849,598
At 1 July 2024	40,722,080	17,127,518	-	-	-	-	-	-	57,849,598
Additions		-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Transfer/adjustments	-	-	-	-	-	-	-	-	-
Revaluation Adjustments	-	-	-	-	-	-	-	-	-
At 30th Jun 2025	40,722,080	17,127,518	-	-	-	-	-	-	57,849,598
Depreciation and impairment									

*Subukia Sub-County Hospital (Nakuru County Government)
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	Land Ksh	Buildings and Civil works Ksh	Motor vehicles Ksh	Furniture, fittings, and office equipment Ksh	ICT Equipment Ksh	Plant and medical equipment Ksh	Other Assets (specify) Ksh	Capital Work in progress Ksh	Total Ksh
At 1 July 2024			-	-	-	-	-	-	-
Depreciation for the year		71,365	-	-	-	-	-	-	71,365
Disposals		-	-	-	-	-	-	-	-
Impairment		-	-	-	-	-	-	-	-
At 30 June 2025	40,722,080	17,056,153	-	-	-	-	-	-	57,778,233
At July 2025		-	-	-	-	-	-	-	-
Depreciation		341,123	-	-	-	-	-	-	341,123
Disposals		-	-	-	-	-	-	-	-
Impairment		-	-	-	-	-	-	-	-
Transfer/adjustment		-	-	-	-	-	-	-	-
At 30th June 2025	40,722,080	16,715,030	-	-	-	-	-	-	57,437,110
Net book values									
At 30 th Jun 2024	40,722,080	17,056,153	-	-	-	-	-	-	57,778,233
At 30 th Jun 2025	40,722,080	16,715,030	-	-	-	-	-	-	57,437,110

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Notes to the Financial Statements (Continued)

33. Intangible Assets-Software

Description	FY 2024/2025	FY 2023/2024
	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	-	-

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34. Investment Property

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

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Notes to the Financial Statements (Continued)

35. Biological Assets

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

36. Trade and other Payables

Description	FY 2024/2025		FY 2023/2024	
	KShs		KShs	
Medical costs	775,750		1,195,525	
General expenses	244,337		-	
Maintenance cost	10,000		-	
Audit fee	-		-	
Doctors' fee	-		-	
Total trade and other payables	1,030,087		1,195,525	
Ageing analysis:		% of the Total		% of the total
Under one year	-	%	-	%
1-2 years	1,030,087	100%	1,195,525	100%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	1,030,087	%	1,195,525	%

37. Refundable Deposits from Customers/Patients

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Medical fees paid in advance	-	-
Credit facility deposit	-	-
Rent deposits	-	-
Others (specify)	-	-
Total deposits	-	-

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

38. Provisions

Description	Leave provisio n	Bonus provisio n	Other provisio n	Tota l
	KShs	KShs	KShs	KSh s
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	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Current Lease obligation	-	-
Long term lease obligation	-	-
Total	-	-

40. Deferred Income

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

Subukia Sub-County Hospital (Nakuru County Government)
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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 (Specify)	-	-	-	-
Balance C/F	-	-	-	-

41. Borrowings

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

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Notes to the Financial Statements (Continued)

42. Service Concession Arrangements

Description	FY 2024/2025	FY 2023/2024
	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	FY 2024/2025	FY 2023/2024
	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	-	-

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Notes to the Financial Statements (Continued)

44. Financial Risk Management

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

(i) Credit risk

The entity 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 entity'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				
Receivables from exchange transactions	7,315,400	-	7,315,400	-
Receivables from –non-exchange transactions	-	-	-	-
Bank balances		-	-	-
Total	7,315,400	-	7,315,400	-

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At 30 June 2025				
Receivables from exchange transactions	8,650,875	-	11,071,137	-
Receivables from –non-exchange transactions	-	-	-	-
Bank balances	-	-	-	-
Total	8,650,875	-	11,071,137	-

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 entity has significant concentration of credit risk on amounts due from 1st July 2024. 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.

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Notes to the Financial Statements (Continued)

(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 entity's short, medium and long-term funding and liquidity management requirements. The entity 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	-	-	1,195,525	1,195,525
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
Total	-	-	1,195,525	1,195,525
At 30 June 2025				
Trade payables	-	-	1,030,087	1,030,087
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
Total	-	-	1,030,087	1,030,087

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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 entity 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 entity'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 entity's exposure to market risks or the way it manages and measures the risk.

a) Foreign currency risk

The entity 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 entity'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 2025			
Financial assets (investments, cash, debtors)	-	-	-
Liabilities			
Trade and other payables	-	-	-
Borrowings	-	-	-
Net foreign currency asset/(liability)	-	-	-

The entity 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.

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Notes to the Financial Statements (Continued)

Description	KShs	Other currencies	Total
	Kshs		Kshs
At 30 June 20xx			
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			
Euro	10%	-	-
USD	10%	-	-
2025			
Euro	10%	-	-
USD	10%	-	-

b) Interest rate risk

Interest rate risk is the risk that the entity'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 entity 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 (2024: KShs). 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 entity’s capital risk management is to safeguard the Hospital’s ability to continue as a going concern. The entity capital structure comprises of the following funds:

Description	2024/2025	2023/2024
	Kshs	Kshs
Revaluation reserve	-	-
Retained earnings	-	-
Capital reserve	-	-
Total funds	-	-
Total borrowings	-	-
Less: cash and bank balances	-	-
Net debt/ (excess cash and cash equivalents)	-	-
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 entity include those parties who have the ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates, and close family members.

iii.

iv. Nakuru County Government is the principal shareholder of the Subukia Sub-county hospital, holding 100% of the Subukia Sub-county hospital equity interest. The National Government of Kenya has provided full guarantees to all long-term lenders of the entity, both domestic and external. The related parties include:

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

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

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Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Payments for goods and services for xxx	-	-
Total	-	-
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 entity to present segmental information of each geographic region or department to enable users understand the entity's performance and allocation of resources to different segments)

47. Contingent Liabilities

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

(Give details)

48. Capital Commitments

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

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Notes to the Financial Statements (Continued)

49. Events after the Reporting Period

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

50. Ultimate and Holding Entity

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

51. Currency

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

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20. Appendices

Appendix 1: Progress on Follow Up of Auditor Recommendations

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

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)
2023-2024	Inaccuracy in financial statements	The inaccuracies were amended	Not resolved	9/1/2026
2023-2024	Unsupported revenue from non-exchange transactions	Revenue from non-exchange transactions of Kshs 43,827,863 comprised of in-kind contribution from County Government of Nakuru in form of salaries paid from county payroll and supplies of pharmaceuticals. The payroll was availed but lacked biodata.	Not resolved	9/1/2026
2023-2024	Unsupported rendering of services - medical service income amount	Currently our system used to collect revenue does not capture some payments made e.g pharmacy and maternity services. However ,it is collected through official	Not resolved	9/1/2026

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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)
		receipts and consolidated with the system collection.		
2023-2024	unsurported employee cost paid by the county government	Employee cost amounting to Kshs.36,048,576 was paid to medical staff employed by county government of Nakuru. The county government of did not provide payroll indicating basic salaries and other allowances	Not resolved	5/1/2026
2023-2024	Unsupported expenditure	General expenses included items like electricity, water and sewerage cost, daily subsistence allowance of which we write direct cheque. Other items included in this note we do raise standing imprest	Not resolved	5/1/2026
2023-2024	Unsupported and unconfirmed plant ,property and equipments balance	Valuation of land and building was done by county government of Nakuru and by the time the audit was being conducted the valuation had not been availed.	Not resolved	9/1/2026
2023-2024	Unsupported capital fund balance	Capital balance of Kshs.55,365,636 was a result of the value of land and	Not resolved	9/1/2026

Subukia Sub-County Hospital (Nakuru County Government)
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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)
		building which was given by the County government of Nakuru and the valuation report was not availed.		
2023-2024	Unsupported trade and other payables balance	The hospital has not been able to settle all debts due to financial constraints.	Not resolved	9/1/2026
2023-2024	Irregular employment of casual workers	We have an approval from County public service board to engage casuals and we do renew their contracts every three months.it is difficult to train new casuals every three months on hospital sanitation.	Not resolved	9/1/2026
2023-2024	Inadequacy in the Implentation of universal health coverage (UHC)	We are in the process of completing the modern out-patient cum in-patient block that will need more staffs.currently due to lack of specialized services we can not be posted some of the staffs like surgeons and gynaecologist.	Not resolved	9/1/2026

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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)
2023-2024	Lack of key policy documents	The hospital has established committees that are aimed at ensuring issues that are not specific to certain departments get handled by the committees. Among existing committees include disaster committee, quality improvement committee. these committees are guided by various standard operating procedures.	Not resolved	9/1/2026
2023-2024	Failure to establish audit committee	The hospital will come up with committee to stream line audit issues that might arise from the auditors and other audit issues within the facility.	Not resolved	9/1/2026

MEDICAL SUPERINTENDENT
SUBUKIA SUB-COUNTY HOSPITAL
01 DEC 2025
 P.O. Box 117, SUBUKIA
 Accounting Officer 0777 556 890

Subukia Sub-County Hospital (Nakuru County Government)
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Appendix II: Projects Implemented by The Entity

Projects

Projects implemented by the Hospital Funded by development partners

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

Status of Projects completion

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

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Appendix III: Inter-Entity Confirmation Letter

Name of Transferring entity.....

Name of Beneficiary entity.....

Confirmation of amounts received by [Insert name of beneficiary Entity] as at 30 th June (Current FY)					
Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
Total		-	-	-	-

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

Head of Accounts Department - Disbursing Entity:

Name Sign Date

Head of Accounts Department - Beneficiary Entity:

Name Sign Date.....

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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		
-	-	-	-	Q1	Q2	Q3	Q4		
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-

Appendix V: Disaster Expenditure Reporting Template

Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Ksh s.)	Comments
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-