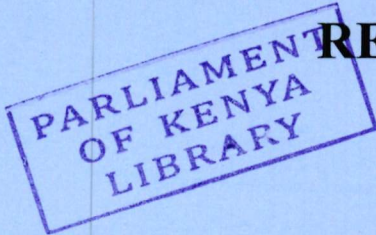
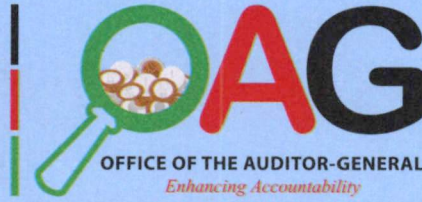


REPUBLIC OF KENYA



304

REPORT

OF

THE AUDITOR-GENERAL

ON

PAPERS LAID	
DATE	25/09/2026
TABLED BY	SML
COMMITTEE	
CLERK AT THE TABLE	C. CAEROP

ARCHERS POST SUB-COUNTY HOSPITAL

FOR THE YEAR ENDED
30 JUNE, 2025

COUNTY GOVERNMENT OF SAMBURU

1163



ARCHERS POST SUB COUNTY HOSPITAL

(Samburu 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)

Table of Contents

1. Acronyms & Glossary of Terms.....	ii
2. Key Entity Information and Management.....	iii
3. The Board of Management.....	v
4. Key Management Team.....	vii
5. Chairman's Statement.....	viii
6. Report of The Medical Superintendent.....	ix
7. Statement of Performance Against Predetermined Objectives.....	xviii
8. Corporate Governance Statement.....	xx
9. Management Discussion and Analysis.....	xxi
10. Environmental and Sustainability Reporting.....	xxiii
11. Report of The Board of Management.....	xxiv
12. Statement of Board of Management's Responsibilities.....	xxv
14. Statement of Financial Performance for The Year Ended 30 June 2025.....	1
15. Statement of Financial Position As At 30 th June 2025.....	2
16. Statement of Changes in Net Asset for The Year Ended 30 June 2025.....	3
17. Statement of Cash Flows for The Year Ended 30 June 2025.....	4
18. Statement of Comparison of Budget and Actual Amounts for Year Ended 30 Jun 2025... ..	5
19. Notes to the Financial Statements.....	6
20. Appendices.....	34

1. Acronyms & Glossary of Terms

CSR	Corporate Social Responsibility
OSHA	Occupational Health & Safety Act
PFMA	Public Financial Management Act
MED SUP	Medical Superintendent
APSCH	Archers post Sub-County Hospital
OPD	Out Patients Department
PMTCT	Prevention of Mother to Child Transmission
MOU	Memorandum of Understanding
HCWs	Health Care Workers
NHIF	National Health Insurance Fund
KMTC	Kenya Medical training college
HRIO	Health Record and Information Officer
ANC	Ante Natal Clinic
HMT	Health Management Team
CRF	County Revenue Fund
MCH	Mother Child Health

2. Key Entity Information and Management

(a) Background information

Archers Post Sub County Hospital is a level 4 hospital established under gazette notice number 4977 and is domiciled in Samburu County under the Health Department. The hospital is governed by a Board of Management.

(b) Principal Activities

The principal activity of the Archers Post Sub-County Hospital is to provide Out Patient (OPD), Laboratory services, MCH, Immunization, Antenatal/Postnatal, Family Planning, Nutritional Services, Pharmacy, Comprehensive Care Clinic, TB CLINIC, Maternity and Inpatient services

(c) Key Management

The Archers Post Sub-County Hospital management is under the following key organs:

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

(d) Fiduciary Management

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

No.	Designation	Name
1.	Medical Superintendent	Aloise Keretina Lekupe
2.	Hospital Administrator	Agnes Ramiyan Lenapangae
3.	Nursing Services In -charge	Josphine Lolchuragi
4	Head of Finance	CPA Ikale Moreschi Nguchu

(e) Fiduciary Oversight Arrangements

- Clinical Research and Standards Committee.
- Audit committee
- Risk Committee
- County Assembly
- Parliamentary committees

(f) Entity Headquarters

P.O. Box 16-20600
Hospital Building
Hospital/Road
Achers Post, Kenya

3. Entity Contacts

Telephone: (+254) 755623326/0720803739
E-mail: medsuparchers@samburu.go.ke

4. Entity Bankers

Archers Post Sub County Hospital Account
Account No. 1283911523
KCB Isiolo


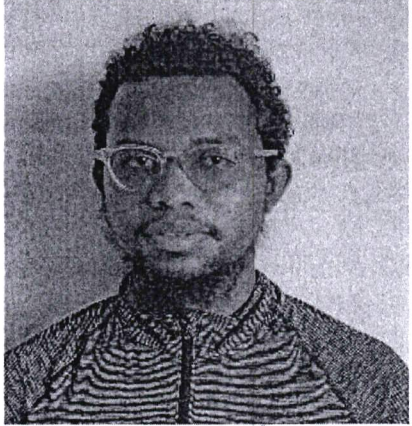

5. Independent Auditors

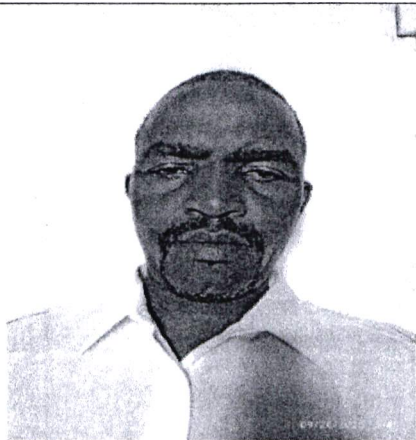

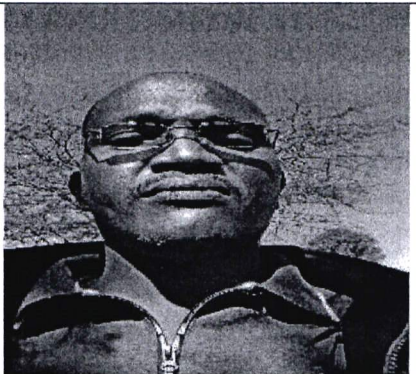

Auditor General
Office of Auditor General
Anniversary Towers, Institute Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

6. Principal Legal Adviser

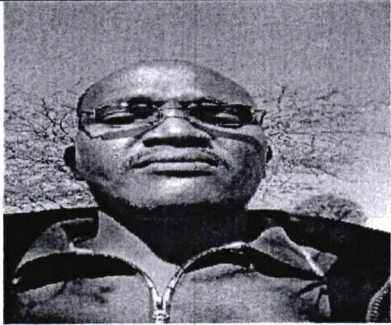


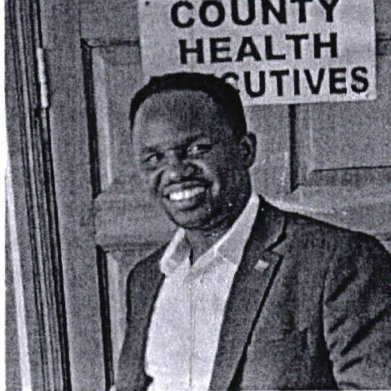
The County Attorney
County Headquarter
P.O. Box 3-20600
County HQS
Maralal, Kenya

3. The Board of Management

SN	DIRECTOR	DESCRIPTION
1.		<p>THOMAS LOLOSOLI-BOARD CHAIRMAN He was appointed on 29th September, 2023 as a Board Chairperson. He holds international Advanced Diploma in Computer studies, Community based natural resources management, and Wildlife Economy and now pursuing masters in Community Governance and Wildlife Economy. He is 42 years old.</p>
2.		<p>ABDALLAH ALI OMAR He was appointed on 29th September, 2023 as a Board Member. He holds Diploma in Information Technology and a teacher and Imam. He is 25 years old and represent religious organizations.</p>
3.		<p>VERONICA NASHAKI-MEMBER She was appointed on 29th September 2023 as a Board Member representing Persons Living with Disabilities. At 40 years old, Ms. Lekoloi is a dedicated advocate for the rights and inclusion of people with disabilities. She continues to champion equality, empowerment, and representation for vulnerable groups within her community.</p>

4.		<p>KEN LOSHEDE Appointed on 29th September 2023 as a Board Member, Mr. Loshede is a remarkable tour guide and investor who has made significant contributions to wildlife conservation in Samburu County. He is a well-known figure in the tour guiding and hospitality sector, having championed numerous development projects within the Samburu National Reserve. His commitment to promoting sustainable tourism and community development has earned him respect across the region.</p>
5.		<p>SALANTOI LEKOLOI Ms. Lekoloi is a well-known Samburu traditional woman leader who has made outstanding contributions in the field of community health and social advocacy. She has been at the forefront of campaigns against early marriage, female genital mutilation (FGM), and cattle rustling, championing the rights and wellbeing of women and girls across pastoralist communities.</p>
6.		<p>ALOISE KERETINA LEKUPE-MEDICAL SUPERITENDANT A senior Clinical Officer, who holds BSc. Health Systems Development, Higher National Diploma in Community Health Sciences, Diploma in Clinical Medicine & Surgery and a Certificate of Proficiency (COP) and with more than 15 years of experience and Secretary to the Board.</p>
7.		<p>AGNES RAMIYAN LENAPANGAE Ms. Lenapangae is a Senior Nurse who holds a Diploma in Kenya Registered Community Health Nursing (KRCHN). She currently serves as the Hospital Administrator and is a key member of the Hospital Management Team (HMT). With over 17 years of professional experience, she has demonstrated exceptional leadership and commitment to quality healthcare service delivery and institutional development.</p>

4. Key Management Team

Ref	Management	Details
1.		<p>ALOISE KERETINA LEKUPE Medical Superintendent A senior Clinical Officer, who holds BSc. Health Systems Development, Higher National Diploma in Community Health Sciences, Diploma in Clinical Medicine & Surgery and a Certificate of Proficiency (COP) and with more than 15 years of experience and Secretary to the Board.</p>
2.		<p>AGNES RAMIYAN LENAPANGAE Ag. Hospital Administrator She is a senior Nurse, who holds a diploma in KRCHN and with more than 17 years of experience and a member of the Hospital management Team.</p>
3.		<p>JOSEPHINE LOLCHURAGI Nursing Services Manager She is a civil servant who hold Higher national Diploma in Ophthalmology Nursing, Diploma in KRCHN with vast experience of Nursing for a period of 15 years and currently doing BSc. Nursing.</p>
4.		<p>CPA IKALE MORESCHI NGUCHU Head of Finance CPA Ikaie Moreschi Nguchu is a dedicated civil servant with over six years of professional experience in accountancy and finance. He holds a Bachelor of Commerce degree and is a Certified Public Accountant of Kenya (CPAK), Membership No. 31412. Throughout his career, he has gained extensive expertise in financial management, reporting, and public sector finance, making significant contributions to strengthening accountability and efficiency in financial operations.</p>

5. Chairman’s Statement

It is with great pleasure that I present the Archers Post Sub-County Hospital Annual Report for 2024/2025, along with the accompanying Financial Statements. The Board of Management is proud of the significant achievements made by the hospital during this period in our journey toward becoming “A World-Class, Patient-Centered GOK Hospital.” I am particularly impressed by the dedication and “can-do” attitude of our staff, whose commitment to delivering exceptional patient care is evident across all services. These services include Medical Consultations, Maternal and Child Health, Maternity Services, Physiotherapy, Community Services, PMTCT Services, Laboratory Services, and more. Over the years, the facility has transitioned from a health center to a Level 4 hospital. With the continued support of the county government, the hospital has undergone major renovations and a facelift to ensure that our services align with those of a Level 4 facility.

The management and operations of the hospital are guided by the relevant legal, policy, and institutional frameworks that govern the healthcare sector. These frameworks ensure the efficient and effective delivery of services. The Kenyan Constitution, under the Bill of Rights, guarantees the right to the highest attainable standard of health, including reproductive healthcare and emergency medical treatment, as stipulated by the County Government health systems. These systems regulate healthcare services, service providers, health products, and health technologies.

While the hospital continues to face challenges in a dynamic healthcare environment, we remain committed to improving the quality of our services. In response to these challenges, the Board and staff are dedicated to providing the necessary resources and supporting initiatives to maintain Archers Post Sub County Archers Post Sub-County Hospital leadership position in the healthcare sector.

On behalf of the Board, I would like to express our sincere gratitude to all our stakeholders, particularly the County Government of Samburu and our development partners, for their unwavering support. Without their continued assistance, these achievements would not have been possible. As we enter the new financial Year, I also extend my heartfelt appreciation to the staff of Archers Post Sub County Hospital, including our hospital management -team leaders, and Board members. Their pride in their work and dedication to our Archers Post Sub-County Hospital mission and values are the cornerstone of our success.

Finally, I firmly believe that with the strategies in place and the committed team we have, our growth and continued success will be sustained in the years ahead, as demonstrated by our progress over time.

Thomas Lolosoli
Chairman

Signature.....

6. Report of The Medical Superintendent

Archers Post Sub County Hospital is pleased to present its annual financial year reports. This report highlights our key achievements, challenges encountered, and future goals. We are proud to report significant progress in patient care, service expansion, and community outreach. Financial performance remained strong thanks to efficient management and strategic initiatives.

This report provides a detailed overview of Archers Post Sub County Hospital in the financial year 2024/2025. We focused on improving patient care, expanding services, and ensuring financial stability. APSCH is an organization of excellence, a community of proactive professionals who create, pursue, perform, and achieve in support of the Facility's Mission and Vision. As I present the details of this report, it is clear the accomplishments recounted within it are the result of extraordinary collaboration by the Hospital's most important asset—its human resources as a pillar. The distinctive cadres of our hospital do not matter but rather each individual plays a valued part in making this hospital a better place. During the past year, we collectively embarked on a journey to align our activities to the strategic plan, advance our vision, and deliver our services using a balanced scorecard to ensure patients and the people of Samburu County get value for their money. Even with constant exposure to challenges, we remained enthusiastic about each one's contribution to our vision.

Key Achievements

Enhanced Patient Care:

- ❖ The Department of Health recruited more staffs both Clinical, Community and supportive staffs
- ❖ Patient satisfaction scores remained high, reflecting our commitment to excellent care.
- ❖ More institutions are now looking forward for our facility to provide short time attachment for their students.

Patient Satisfaction:

- ❖ We have conducted regular patient satisfaction assessments and implemented corrective actions based on feedback.
- ❖ Our patient satisfaction scores have continued to improve over the years.

Staff Training & Development:

- The department has allowed some of our staffs to complete their studies and linked our staffs for trainings through the help of our partners.
- Staffs also underwent other specialized trainings on Ophthalmology, Emergency response training

Service Expansion:

- Growth and acceptance of various services leading to an increase in number of patients and clients seeking health care services.
- Increased partner collaborations, Dr.lee has been providing Basic Ultrasound services both at the Hub level and at primary care facilities within the primary Care network.

Clinical Performance

Archers Post Sub County Hospital (APSCH) provides essential healthcare services to the people of Samburu County and neighbouring regions. These include outpatient services, In patient services, ANC services, Child welfare clinic, Family planning services, Laboratory services, Nutritional services, Comprehensive care clinic, TB services, Community services, occupational therapy services, pharmacy services and basic radiological services as well outreach services.

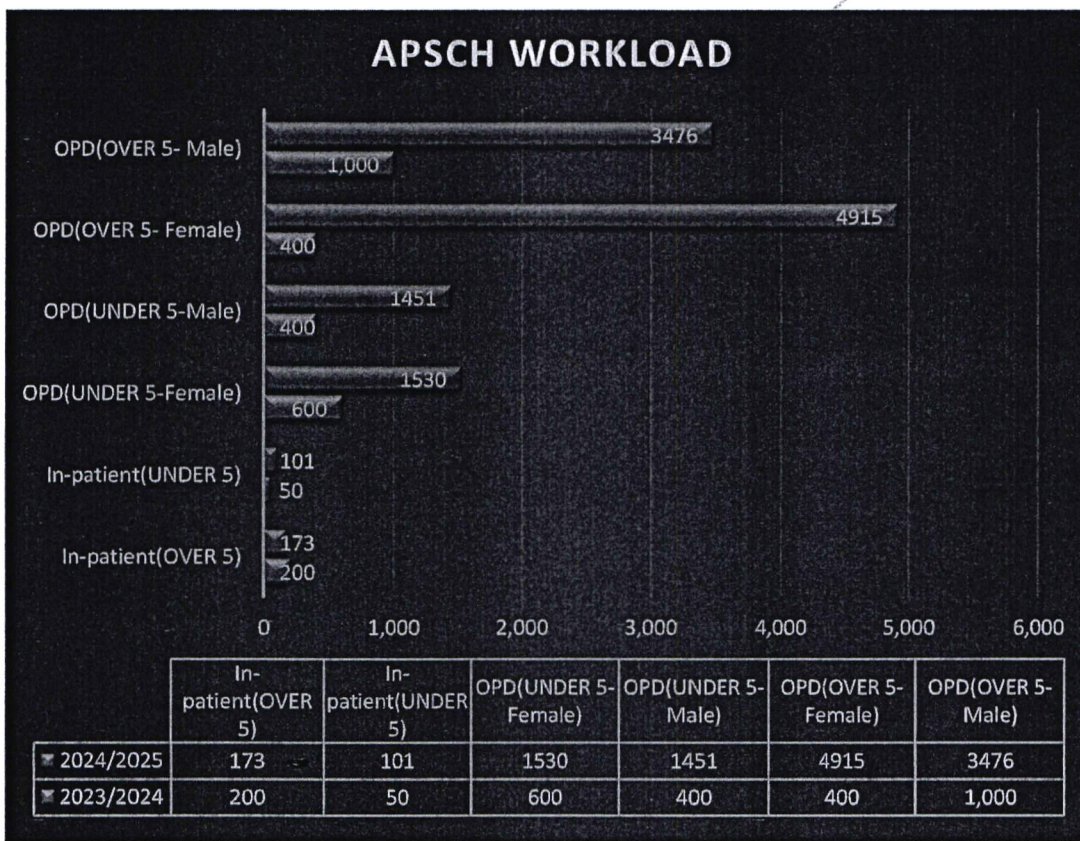
APSCH is committed to ensuring that all clinical services are delivered efficiently and effectively, in alignment with modern healthcare standards and practices. The hospital continues to enhance clinical governance to prioritize patient safety and ensure the provision of high-quality healthcare.

Additionally, APSCH plays a critical role in responding to ward emergencies, to save life by timely responding to emergencies.

The workload analysis for the hospital for the past financial year 2024/2025 highlights increased demand for these services as the population continues to grow and access to healthcare expands.

The following chart provides an overview of the hospital's workload trends:

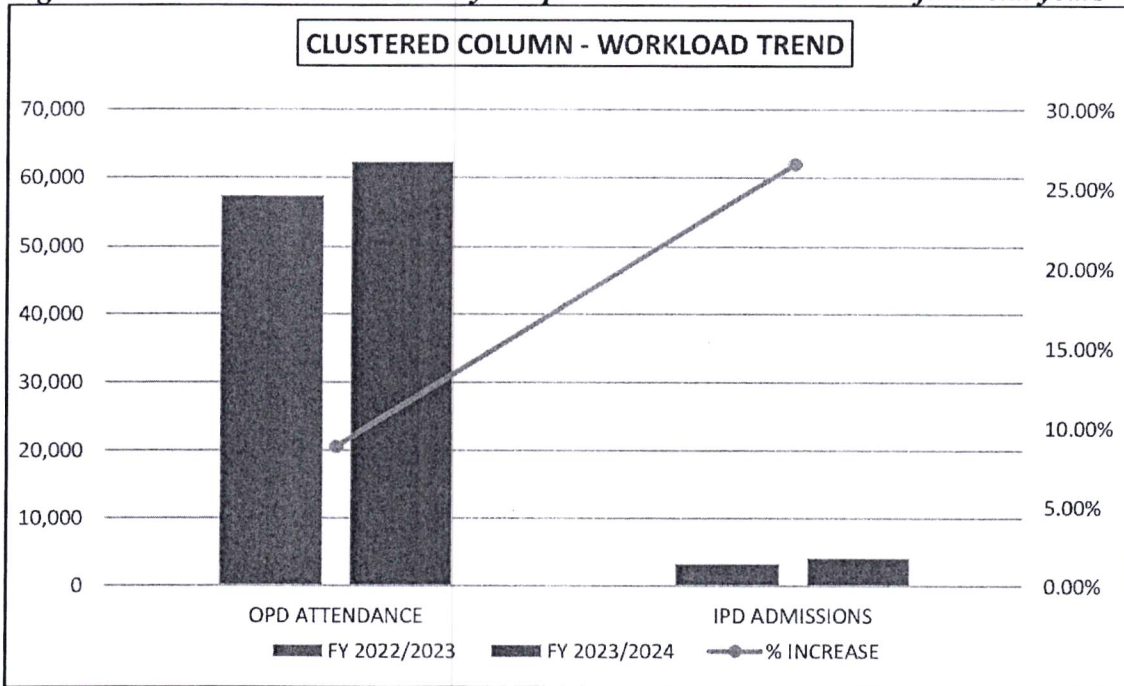
Figure 1.0: Archers Post Sub County Hospital Workload



Archers Post Sub County Hospital (Samburu County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

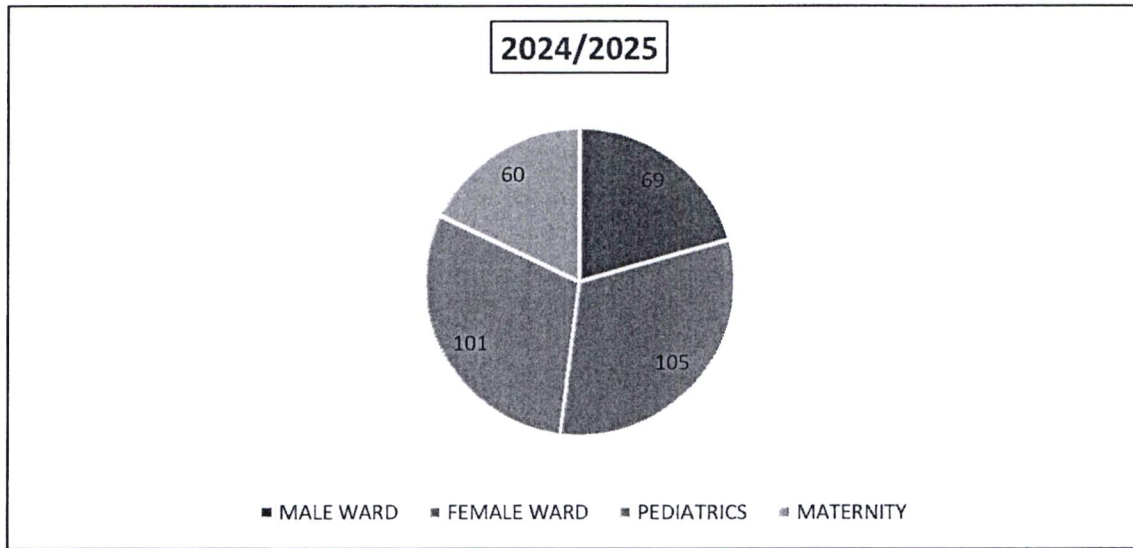
The hospital has experienced a mix of both growth and decline in patient numbers over the FY 2024/2025, but there was a steady increase in the number of patients, attributed to the expansion of services and improved healthcare access in the facility. The number of OPD clients increased from 10,200 during the FY 2023/2024 to 11,646 in the ending FY 2024/2025.

Figure 2.0: Archers Post Sub County Hospital workload trend over the financial years



The hospital has experienced growth in the number of patients over the period (FY2023/2024) There was a steady increase in the number of patients, attributed to the expansion of services and improved healthcare access in the facility however towards the end the hospital saw a decline in patient numbers due to decline in the number of insecurity cases, disease outbreaks and decrease in the number of referral cases.

Figure 3.0: Patient Admission



Reproductive health service in APSCH continues to be the leading source of admission to the hospital with maternity having a total of 70 patients admitted for delivery during the ending financial year. This is due to the Government's free maternity policy and improved obstetric emergency services as well as continuous health education at the community level on skilled birth delivery.

Average Length of Stay (ALOS)

The hospital has continuously improved the average length of stay of the patients due to improved service delivery and enhanced performance monitoring. The ALOS across different wards is approximately 5 days, indicating that most patients stay in the hospital for this duration which is a critical measure as it reflects the efficiency of patient management and the adequacy of resources.

Figure 4.0 ALOS

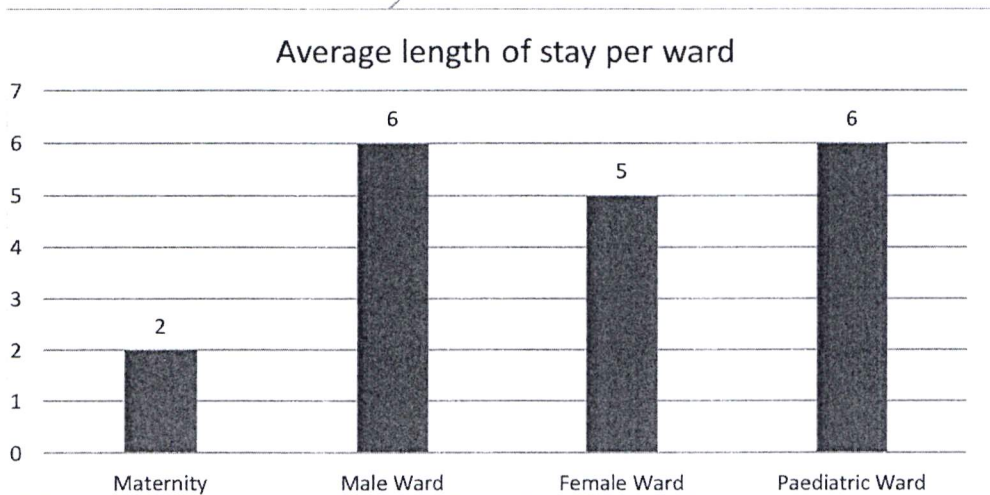


Figure 5.0 Bed Occupancy

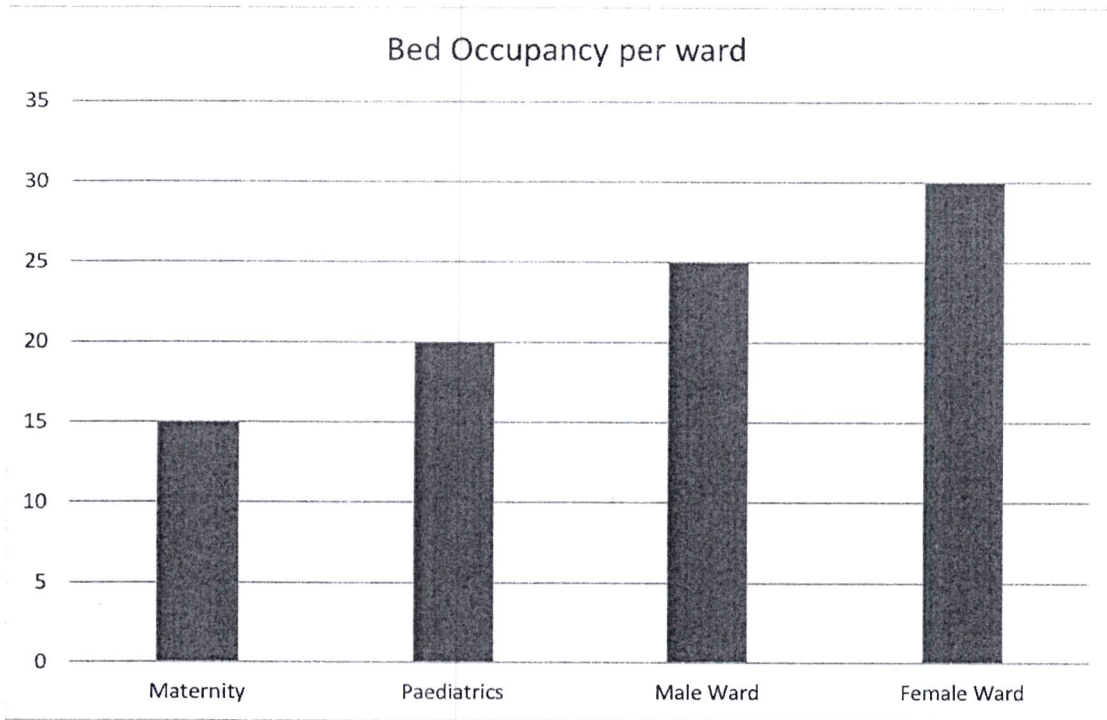


Figure 6.0: Mortality cases reported

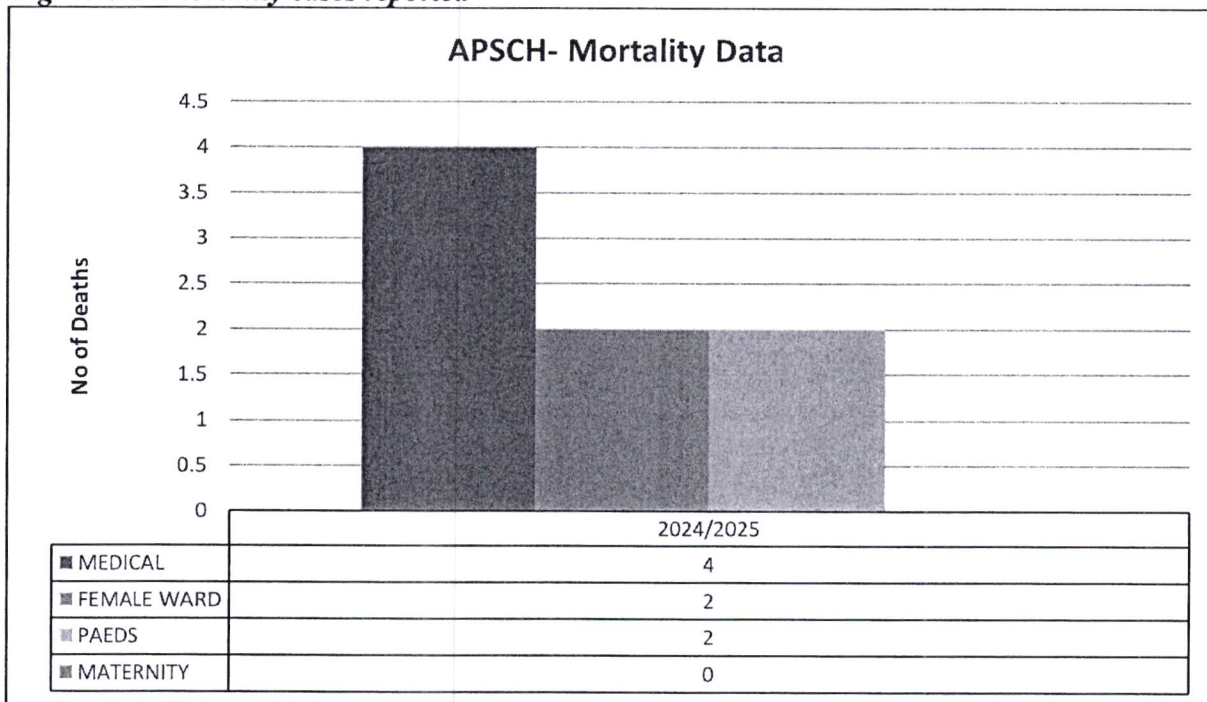
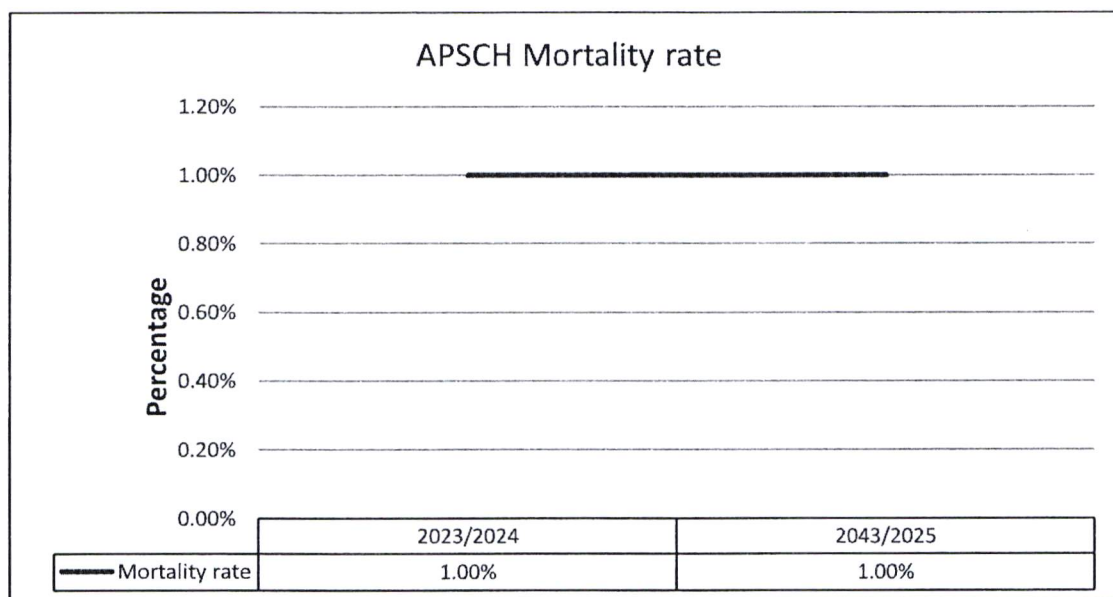
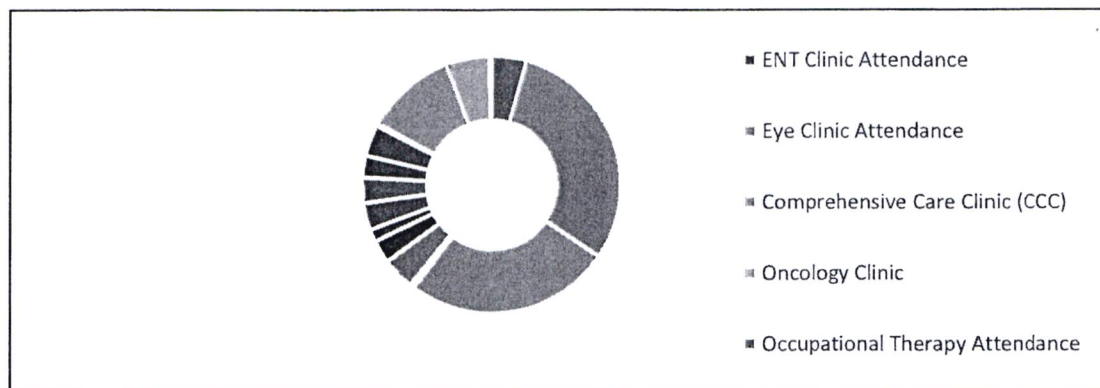


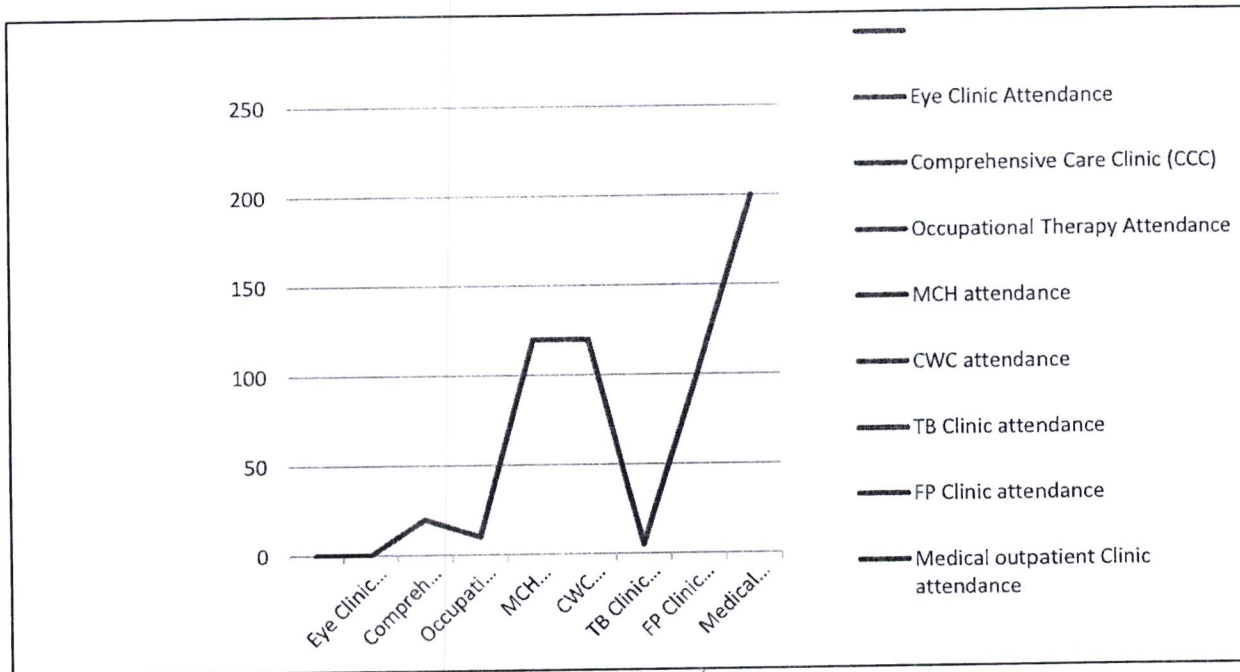
Figure 7.0: Mortality case rate



The mortality rate has continuously declined over the last financial year as compared to the FY (2022/2023) which was at 0.50%, due to improved healthcare services as well as the availability of satellite blood bank services. Also, improved emergency operation services as well as specialised care have played a huge role in the reduction of mortality cases.

Fig 9.0 Outpatient Clinic Attendance-(2024/2025)

SPECIAL CLINIC SERVICES LINE TREND



Archers Post Sub County Hospital		
SPECIAL CLINIC	July 2022 - June 2023	July 2023 - June 2024
Eye Clinic Attendance	200	100
Comprehensive Care Clinic (CCC)	20	5
Occupational Therapy Attendance	45	5
Nutrition Clinic	1000	500

The hospital runs specialized clinics that include the following:

- Eye clinic (Basic Ophthalmology services).
- Medical outpatient clinic (MOPC).
- Surgical clinics
- Occupational Therapy clinics.
- Nutritional clinic
- CCC Clinic
- TB Clinic

Availability of resources will ensure addition of more services and more specialized clinics to improve service delivery to our communities.

THEATRE SERVICES

The hospital has one theatre at the moment, which is still under construction and hoping to be completed and equipped within this financial year.

Healthcare financing

Archers Post Sub County Hospital has been depending on out-of-pocket payments from our clients, since our facility has not been accredited by NHIF and most of our clients are poor and are not able to meet the cost of treatment has always been expensive in Kenya. We are hoping SHA will assist most of our poor clients.

Key projects

INFRASTRUCTURE

- Completion of Power House
- Provision of meter for the Hospital so that we stop paying electricity tokens to the Hospital account.
- Completion and equipping of Archers Post Operating Theatre
- Completion and equipping of Archers Post Mortuary

MEDICAL TRAINING COLLEGES

- Attachment and clinical rotations for various health care students
- Signing of MOUs with the following institutions
 - Kenya Medical Training College
 - Isiolo Medical training college
 - Wamba Nursing Training College
 - Samburu Technical and Vocational Training College –Social work and Community development students

Future Outlook

Archers Post Sub County Hospital remains committed to excellence in patient care, service expansion, and community outreach. We will continue to adapt to the evolving healthcare landscape, prioritizing affordability and accessibility. We are confident that by investing in our people, technology, and community partnerships, we can ensure a healthy future for all.

Challenges and Opportunities

- **Workforce Recruitment and Retention:**

. Employment of the following HCWs.

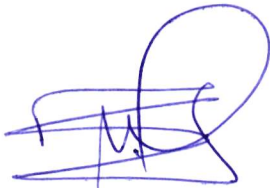
- I HRIO
- Nurses, Clinical officers, Pharmtechs and Labtechs as well as Medical Social Workers.

- **Rising Healthcare Costs:**

- ❖ The increasing cost of medications and medical supplies continues to be a challenge. We are exploring partnerships with pharmaceutical companies and implementing cost-containment measures as well as partnering with non-governmental organizations.

- **Community Health Needs:**

- ❖ We are committed to addressing the specific health needs of our community. We plan to expand our outreach programs and develop targeted wellness initiatives at the community level.



.....
Aloise Lekupe
Secretary to the Board

7. Statement of Performance Against Predetermined Objectives

Section 164 Subsection 2 (f) of the Public Finance Management Act, 2012 requires the accounting officer to include in the financial statement, a statement of the County Government entity's performance against predetermined objectives.

Archers Post Sub County Hospital develops its annual work plans based on the above-mentioned pillars/Themes/Issues. 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 strategic pillars, as indicated in the diagram below: Archers Post Sub County Hospital has five strategic pillars/ themes/issues and objectives within the current Strategic Plan for the FY 2024- FY 2025. These strategic pillars/ themes/ issues are as follows:

- Clinical services
- Health care financing
- Infrastructure development
- Leadership and governance
- Health information

Archers Post Sub County Hospital develops its annual work plans based on the above five pillars/Themes/Issues. 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 five strategic pillars, as indicated in the diagram below:

Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
Clinical services	<ul style="list-style-type: none"> • To enhance quality of clinical services 	<ul style="list-style-type: none"> • No stock outs of HPT • Increase uptake of maternity services 	<ul style="list-style-type: none"> • Timely procurement of commodities. • Reduce referrals 	<ul style="list-style-type: none"> • Efficient services • High number of deliveries conducted at the facility
Pillar/ theme/ issue 1: health care financing	To increase revenue generation	<ul style="list-style-type: none"> • Revenue reports • % Increase in revenue • Empower departmental in charges on 	<ul style="list-style-type: none"> • Expand service menu • Review user fee charges • Regular training and capacity building 	<ul style="list-style-type: none"> • Increased revenue generation • User fee committee for continuous review • Available procurement and financial management

Archers Post Sub County Hospital (Samburu County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

	Empower staffs on prudent financial management	financial management <ul style="list-style-type: none"> Strengthen use financial and procurement policies 	<ul style="list-style-type: none"> Support supervision and audit reports 	SOPs and guidelines. <ul style="list-style-type: none"> Sealed revenue leakages.
Leadership and governance	Enhance leadership and governance capacity	<ul style="list-style-type: none"> Constitute service delivery committees Hold quarterly management meetings Manage HRM 	<ul style="list-style-type: none"> Service delivery committee minutes. Quarterly HMT and board meeting minutes. Monthly HRM returns to county. 	<ul style="list-style-type: none"> Effective service delivery. Good governance of the facility. Human resource reports.
Health information	Strengthen and manage health information	<ul style="list-style-type: none"> ICT system maintenance register 	<ul style="list-style-type: none"> Regular maintenance of ICT to ensure functionality 	<ul style="list-style-type: none"> Routine maintenance and upgrading of the system.
Infrastructure development	To open ultrasound department	<ul style="list-style-type: none"> ultrasound machine 	<ul style="list-style-type: none"> Expand scope of services at ANC 	<ul style="list-style-type: none"> Fully functional ultrasound department.

8. Corporate Governance Statement

Our commitment to sound corporate governance is essential to ensuring sustainable stakeholder value and fulfilling their expectations. The governance structures, procedures, and processes we have implemented are built on the core principles of accountability, transparency, responsibility, and fairness—key elements of good corporate governance. Through the Board of Management, Archers Post Sub County Hospital remains fully dedicated to adhering to statutory requirements and the Code of Governance for State Corporations, among other relevant frameworks.

Roles and Responsibilities of the Board

The roles and responsibilities of the Board, as outlined in the Board Charter, are critical to guiding the hospital's strategic direction and ensuring effective governance. These include, but are not limited to:

1. Strategic Direction and Priorities

The Board is responsible for establishing the hospital's strategic direction and priorities and approving the business plans proposed by management to achieve the strategic objectives.

2. Monitoring and Evaluation

The Board ensures the effective monitoring and evaluation of strategy implementation, policy adherence, management performance, and the execution of business plans.

3. Oversight of Financial Reporting.

The Board provides oversight in ensuring transparent financial reporting to the Government and maintains clear communication with stakeholders regarding financial matters.

4. Resource Allocation

The Board ensures the availability of adequate resources to achieve the hospital's objectives, ensuring alignment with long-term goals.

5. Oversight of Business Affairs

The Board oversees the hospital's business affairs, with a particular focus on identifying and addressing emerging risks and opportunities.

6. Approval of Annual Budgets

The Board is responsible for the approval of annual budgets, ensuring that financial resources are allocated effectively to support the hospital's strategic objectives.

In addition to these key functions, the Board provides oversight to management and ensures that staff operates in full compliance with the Code of Conduct and Ethics, the Leadership Integrity Act, and the "Mwongozo" Code of Governance for State Corporations, which serve as foundational guides for our organizational culture and operations.

Through these governance practices, Archers Post Sub County Hospital remains committed to upholding the highest standards of corporate governance, ensuring effective leadership and continued success.

9. Management Discussion and Analysis

Clinical Performance

Archers Post Sub County Hospital has a bed capacity of 60. In the 2024/2025 financial year, the hospital recorded a total of 11472 outpatient visits and 274 inpatient admissions. The hospital continues to provide various services to our clients, like outpatient services, in patient services, family planning services, ANC services, Child welfare clinic, Laboratory services, and pharmacy services, CCC, TB, Occupational Therapy and Radiological (Basic Ultrasound) services, community and outreaches services.

The hospital is dedicated to ensuring that the clinical services it provides are safe, timely, appropriate, innovative, and effective. Our services are evidence-based and continuously aligned with modern technological advancements. Clinical governance remains a key focus, aimed at enhancing patient safety and delivering high-quality healthcare. Despite the challenges faced, including budgetary constraints, frequent industrial actions, and political factors, the hospital has experienced a steady increase in patient attendance.

Overall Patient Attendance

For the 2024/2025 financial year, the hospital recorded an average of 11,472 outpatient visits and 274 inpatient admissions, reflecting a continued demand for healthcare services.

Financial Performance

The hospital's revenue primarily comprises fees charged for services rendered (user fee), public contributions. For the fiscal year 2024/2025, the total revenue amounted to KES 2,636,320 compared to reflecting a growth in revenue generation.

Key Hospital Projects

1. Through Partnership with Dr.Lee

We have been conducting basic ultrasound services twice per week at Archers Post Sub Count Hospital and once per week in other primary care facilities like Lesurua Dispensary, Laesoro Dispensary, Lerata Dispensary and Sereolipi Health centre.

Challenges

The hospital faces several challenges in fulfilling its mandate, which include the following:

1. Automation

To improve service efficiency and ensure seamless integration across hospital departments, the hospital is working towards full automation. However, the hospital is currently semi-automated, which presents challenges in optimizing patient flow and preventing service leakages. A comprehensive business process re-engineering initiative is necessary to develop a robust ICT platform that supports these objectives.

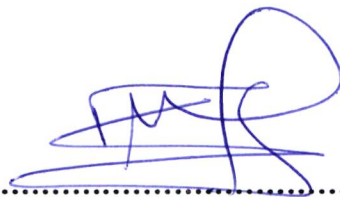
2. Underprivileged and Indigent Medical Bills

A significant portion of the patients treated at Archers Post Sub County Hospital comes from within the Waso Ward and its environs. Upon clinical discharge, many patients are unable to

settle their medical bills, placing financial strain on the hospital. This results in shortages of essential medical consumables, as budgeted resources are depleted more rapidly than anticipated, affecting the hospital's ability to maintain service delivery.

3. Free services to all children under the age of five years, hence depleting drugs, which are expensive to buy and therefore, we hope that all parents will register with SHA, to ensure all clients are registered for SHA.
4. Hospital token payment at the facility level, since most of the revenue collected goes back to pay for electricity token.

Despite these challenges, the hospital remains committed to delivering high-quality healthcare and continues to seek innovative solutions to address these operational and financial obstacles.



Mr. Aloise Keretina Lekupe
Medical Superintendent

10. Environmental and Sustainability Reporting

Sustainability strategy and profile

Samburu County referral and teaching hospital exist to transform lives. It is what guides us to deliver our strategy, putting the client/citizen first, delivering health services, and improving operational excellence.

The hospital recognizes the critical role of healthcare institution in promoting environmental sustainability and creating healthier future. As responsible healthcare provider we are committed to reducing our environmental impact, implementing sustainable practices, and contributing to the well-being of our community. This environmental and sustainable report outlines our effort to foster sustainable healthcare ecosystem in Samburu County referral hospital.

Waste Management and Recycling

Proper waste management is cornerstone of our sustainability initiatives. We have established a comprehensive waste management system that prioritizes the safe disposal of medical waste and the effective management of general waste. Our staff are trained in waste segregation technique (use of red, yellow and black bin liners and waste bins), Ensuring that hazardous material is handle and disposed of appropriately. The facility installed burning chamber as measure of responsible waste management. We aim to protect the environment and promote a circular economy

Water conservation

Water conservation is a vital aspect of our sustainability strategy. Samburu County referral hospital has implemented measures to reduce water consumption and promote responsible water usage. We have installed water-efficient fixtures such as low-low faucets, Soaps and availability of pit latrines, additionally we have implemented rainwater harvesting systems to capture and utilize rainwater for non-potables purposes such as cleaning. Through these initiatives, we aim to conserve water resources and contribute to the sustainability of our community.

Community engagement and Education

Samburu County referral hospital actively engages with the local to promote environmental awareness and sustainable practices. We organize educational campaigns, workshops and seminars to reduce staff, patient and the community about the importance of sustainability in healthcare. We collaborate with local school and community organization to develop programs that foster environmental responsibility among students and community members. By engaging and empowering our community, we foster a culture of sustainability beyond the hospital premises.

Conclusion

The Hospital is dedicated to promoting environmental sustainability and fostering a sustainable healthcare ecosystem. Through our effort in waste management, water conservation and community engagement we aim to set an example for other healthcare institutions. By prioritizing sustainability, we contribute to greener and healthier future for our community and inspire other to embrace sustainable practices. Together, we can create positive impact and ensure sustainable healthcare system for generation.

11. Report of The Board of Management

The Board members submit their report together with the Audited Financial Statements for the year ended June 30, 2025, which show the state of the Archers Post Sub-County Hospital affairs.

Principal activities

The principal activities of the entity are as follows.

- Consultation
- Laboratory services
- MCH & Immunization
- Antenatal/Postnatal & Family Planning
- Nutritional Services
- Pharmacy
- Maternity
- Inpatient services

Results

The results of the entity for the year ended June 30, 2025 are set out on page 1 to 59.

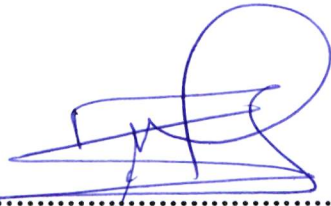
Board of Management

The members of the Board who served during the year are shown on page v to vi. During the year 2023/2024 (all board members were appointed on 3rd December, 2023) one director resigned and 1 director will be appointed to represent the former Board Member who secured employment in the Department of Health.

Auditors

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

By Order of the Board



Aloise Keretina Lekupe
Secretary to the Board

12. Statement of Board of Management's Responsibilities

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

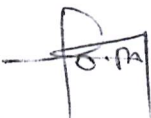
The Board of Management is responsible for the preparation and presentation of the Archers Post Sub County Hospital's financial statements, which give a true and fair view of the state of affairs of the Archers Post Sub County Hospital for and as at the end of the financial year ended on June 30, 2025. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the Archers Post Sub County 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 Archers Post Sub County Hospital's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012. The Board members are of the opinion that the Archers Post Sub County Hospital's financial statements give a true and fair view of the state of Archers Post Sub County Hospital's transactions during the financial year ended June 30, 2025, and of the Archers Post Sub County Hospital's financial position as at that date. The Board members further confirm the completeness of the accounting records maintained for the Archers Post Sub County Hospital, which have been relied upon in the preparation of the Archers Post Sub County Hospital's financial statements as well as the adequacy of the systems of internal financial control.

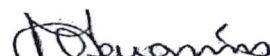
Nothing has come to the attention of the Board of management to indicate that the Archers Post Sub County will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Hospital's financial statements were approved by the Board on 28th August 2025 and signed on its behalf by:



Name: Thomas Lolosoli
Chairperson, Board of Management



Name: Josphat Lenguris
Accounting Officer

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON ARCHERS POST SUB-COUNTY HOSPITAL FOR THE YEAR ENDED 30 JUNE, 2025 - COUNTY GOVERNMENT OF SAMBURU

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Archers Post Sub-County Hospital - County Government of Samburu set out on pages 1 to 34, which comprise of

Report of the Auditor-General on Archers Post Sub-County Hospital for the year ended 30 June, 2025 - County Government of Samburu

the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Archers Post Sub-County Hospital- County Government of Samburu as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Health Act, 2017 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Non-Disclosure of In-Kind Contributions from the County Government

The statement of financial performance and Note 7 to the financial statements do not disclose in-kind contributions received from the County Government during the year under review. Audit established that the Hospital received significant non-cash support from the County Government, including personnel emoluments paid directly by the County Government, medical supplies procured and delivered on its behalf, and maintenance and operational services. However, Management did not provide records or schedules detailing the nature, quantity, or value of these in-kind contributions, and no disclosures were made in the financial statements contrary to IPSAS 1, which require full disclosure of all resources received, including non-cash contributions.

In the circumstances, the accuracy and completeness of in-kind contributions from the County Government nil balance could not be confirmed.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effects of the matter 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 Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effects of the matter 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

Non-Compliance with Kenya Quality Model for Health Policy Guidelines

Review of the role of the Hospital in the Universal Health Care (UHC) revealed that there were deficiencies in medical staff and hospital facilities against the standard requirements of a Level 4 hospital as detailed below;

Description	Standard for Level 4 Hospital	Number in Hospital	Shortfall
Medical officers	16	2	14
Anesthesiologists	2	1	1
General surgeons	2	1	1
Gynecologists	2	0	2
Pediatrics	2	1	1
Radiologists	2	1	1

Description	Standard for Level 4 Hospital	Number in Hospital	Shortfall
Kenya Registered Community Health Nurses	75	17	58
Beds	150	60	90
Resuscitaire (2 in the labor ward and one in the theatre)	3	1	2
Newborn Unit - Incubators and five (5) cots	5	1	4
Newborn Unit cots	5	3	2
Functional intensive care unit - Beds	6	0	6
High Dependency Unit – Beds	6	0	6
Renal unit with at least 5 dialysis machines	5	0	5
Two functional operating theaters-Maternity and general	2	1	1

In the circumstances, the effectiveness of the universal health care services offered by the hospital could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Secretary to the Board

Review of the governance records and the Board of Management section of the annual report revealed that there was no evidence to confirm that the Secretary to the Board is a member of the Institute of Certified Public Secretaries of Kenya (ICPSK), as required under Paragraph 1.20(d) of Mwongozo – The Code of Governance for State Corporations, which stipulates that the Board Secretary must be a certified public secretary in good standing. Further, the annual report and the financial statements did not disclose the classification level of the hospital contrary to the requirements of PSASB Reporting template.

In the circumstances, the effectiveness of the Board's operations and governance 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

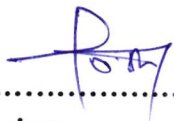
10 December, 2025

*Archers Post Sub County Hospital (Samburu 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

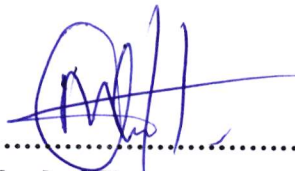
Description	Notes	2024-2025	2023-2024
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from the County Government	6	-	-
In-kind contributions from the County Government	7	-	-
		-	-
Revenue from exchange transactions			
Rendering of services- Medical Service Income	8	2,636,320	-
Revenue from exchange transactions		2,636,320	-
Total revenue		2,636,320	-
Expenses			
Medical/Clinical costs	9	488,607	-
Employee costs	10	289,400	-
Board of Management Expenses	11	88,000	-
Depreciation and amortization expense	12	20,800	-
Repairs and maintenance	13	731,281	-
General expenses	14	999,684	-
Total expenses		2,617,772	-
Net Surplus / (Deficit) for the year		18,548	-

The Hospital's financial statements were approved by the Board on 28th August 2025 and signed on its behalf by:



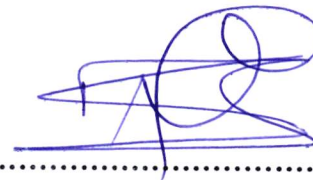
.....
Chairman

Board of Management



.....
Head of Finance

ICPAK No: 31412



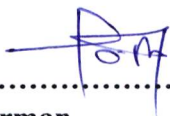
.....
Medical Superintendent

Archers Post Sub County Hospital (Samburu 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	Notes	2024-2025	2023-2024
		Kshs	Kshs
Assets			
Current assets			
Cash and cash equivalents	15	29,814	-
Receivables from exchange transactions	16	9,534	-
Inventories	17	-	-
Total Current Assets		39,348	-
Non-current assets			
Property, plant, and equipment	18	25,200	-
Intangible assets	19	40,000	-
Total Non-current Assets		65,200	-
Total assets (A)		104,548	-
Liabilities			
Current liabilities			
Trade and other payables	20	-	-
Total Current Liabilities		-	-
Net assets (A-B)		104,548	-
Represented by:			
Revaluation reserve		-	
Accumulated surplus/Deficit		18,548	-
Capital Fund		86,000	-
Net Assets		104,548	-

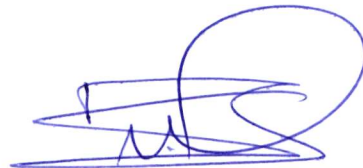
The Hospital's financial statements were approved by the Board on 28th August 2025 and signed on its behalf by:



.....
Chairman
Board of Management



.....
Head of Finance
ICPAK No: 31412



.....
Medical Superintendent

Archers Post Sub County Hospital (Samburu County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

16. Statement of Changes in Net Asset for The Year Ended 30 June 2025

Description	Revaluation reserve	Accumulated surplus/Deficit	Capital Fund	Total
At July 1, 2023	0	0	0	0
Revaluation gain	0	0	0	-
Surplus/(deficit) for the year	0	0	0	0
Capital/Development grants	0	0	0	-
At June 30, 2024	0	0	0	0
At July 1, 2024	0	0	0	0
Capital Fund	0	0	86,000	86,000
Surplus/(deficit) for the year	0	18,548	0	18,548
At June 30, 2025	0	18,548	86,000	104,548

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

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

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Transfers from the County Government		-	-
Grants from donors and development partners		-	-
Transfers from other Government entities		-	-
Public contributions and donations		-	-
Rendering of services- Medical Service Income	8	2,636,320	-
Revenue from rent of facilities		-	-
Finance / interest income		-	-
Miscellaneous receipts(<i>specify</i>)		-	-
Total Receipts		2,636,320	-
Payments			
Medical/Clinical costs	9	488,607	-
Employee costs	10	289,400	-
Board of Management Expenses	11	88,000	-
Repairs and maintenance	13	731,281	-
General expenses	14	999,684	-
Finance costs		-	-
Refunds paid out		-	-
Total Payments		2,596,972	-
Net cash flows from operating activities		39,348	-
Cash flows from investing activities			
Purchase of property, plant, equipment		36,000	-
Purchase of intangible assets		50,000	-
Proceeds from the sale of PPE		-	-
Acquisition of investments		-	-
Net cash flows used in investing activities		(86,000)	-
Cash flows from financing activities			
Proceeds from borrowings		-	-
Less: Repayment of borrowings		-	-
Capital grants received		-	-
Net cash flows used in financing activities		-	-
Net increase/(decrease) in cash and cash equivalents		(46,652)	-
Cash and cash equivalents as at 1 July	15	76,466	-
Cash and cash equivalents as at 30 June	15	29,814	-

18. Statement of Comparison of Budget and Actual Amounts for Year Ended 30 Jun 2025

Description	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilisation
	a	b	c=(a+b)	d	e=(c-d)	f=d/c%
	Kshs	Kshs	Kshs	Kshs	Kshs	
Revenue						
Rendering of services- Medical Service Income	2,711,000	0	2,711,000	2,636,320	74,680	97.25
Total income	2,711,000	-	2,711,000	2,636,320	74,680	97.25
Expenses						
Medical/Clinical costs	493,000	0	493,000	488,607	4,393	99.11
Employee costs	295,000	0	295,000	289,400	5,600	98.10
BOG Expenses	90,000	0	90,000	88,000	2,000	97.78
Repairs and maintenance	739,000	0	739,000	731,281	7,719	98.96
General expenses	1,006,000	0	1,006,000	999,684	6,316	99.37
Development expenditure	88,000.00	0	88,000	86,000	2,000	97.73
Surplus for the period	2,711,000	0	2,711,000	2,596,972	26,028	95.79
Capital expenditure	-	-	-	39,348	48,652	

19. Notes to the Financial Statements

1. General Information

Archers Post Sub County Hospital is established by and derives its authority and accountability from Samburu County Health services act 2018. The entity is wholly owned by the Samburu County Government and is domiciled in Samburu County in Kenya. The Archers Post Sub County Hospital's principal activity is to provide health care services to the citizens.

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 Archers Sub County Hospital's accounting policies. The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Notes. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of Archers Post Sub County Hospital. The financial statements have been prepared in accordance with the PFM Act, 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 2024

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

ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2024.

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

Standard	Effective date and impact:
	<p>criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
<p>IPSAS 46 Measurement</p>	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
<p>IPSAS 47- Revenue</p>	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non-exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an 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>
<p>IPSAS 48- Transfer Expenses</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial</p>

Archers Post Sub County Hospital (Samburu County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

Standard	Effective date and impact:
	statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.
IPSAS 49- Retirement Benefit Plans	<i>Applicable 1st January 2026</i> 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.

iii) Early adoption of standards

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

4. Summary of Significant Accounting Policies

a. Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other Government entities

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

ii) Revenue from exchange transactions

Rendering of services

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

Sale of goods

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

Interest income

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

Rental income

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

Notes to the Financial Statements (Continued)

b. Budget information

The original budget for FY 2024/2025 was approved by Board on 18th April 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. Accordingly, Archers Post Sub County Sub Hospital recorded additional appropriations of nil on the FY 2024/25 budget following the Board's approval. The Archers Post Sub County Hospital budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget.

A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented on page 8 under section 18 of these financial statements.

c. Taxes

Sales tax/ Value Added Tax

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

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

Notes to the Financial Statements (Continued)

d. Investment property

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

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

e. Property, plant and equipment

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

Notes to the Financial Statements (Continued)

f. Leases

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

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

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

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

g. Intangible assets

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

Notes to the Financial Statements (Continued)

h. Research and development costs

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

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

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

i. 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. Archers Post 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.

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.

Notes to the Financial Statements (Continued)

Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Notes to the Financial Statements (Continued)

Fair value through net assets/ equity

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

Fair value through surplus or deficit

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

Trade and other receivables

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

Impairment

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in Notes.

Financial liabilities

Classification

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

Notes to the Financial Statements (Continued)

j. Inventories

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

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

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

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

k. Provisions

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

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

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

Notes to the Financial Statements (Continued)

l. Social Benefits

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

m. Contingent liabilities

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

n. Contingent assets

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

o. Nature and purpose of reserves

The entity creates and maintains reserves in terms of specific requirements.

p. Changes in accounting policies and estimates

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

Notes to the Financial Statements (Continued)

q. Employee benefits

Retirement benefit plans

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

r. Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

s. Borrowing costs

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

t. Related parties

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the APSCH, or vice versa. Members of key management are regarded as related parties and comprise the directors, the CEO/principal and senior managers.

Notes to the Financial Statements (Continued)

u. Service concession arrangements

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

v. 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.

w. Comparative figures

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

x. Subsequent events

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

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

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

Useful lives and residual values

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

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

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note xxx. 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
	KShs
Unconditional grants	-
Operational grant	-
Level 4/5 grants	-
Unconditional development grants	-
Other grants (<i>specify</i>)	-
	-
Conditional grants	
User fee forgone	-
Transforming health services for Universal care project (THUCP)	-
DANIDA	-
Wards Development grant	-
Paediatric block grant	-
Administration block grant	-
Laboratory grant	-
Total government grants and subsidies	-

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
Samburu County Government	-	-	-	-	-
Total	-	-	-	-	-

Notes to Financial Statements Continued

7. In Kind Contributions from The County Government

Description	FY 2024/2025
	KShs
Salaries and wages	-
Medical supplies-Drawings Rights (KEMSA)	-
Pharmaceuticals and Non-Pharmaceutical Supplies (other suppliers)	-
Utility bills	-
Total grants in kind	-

8. Rendering of Services-Medical Service Income

Description	FY 2024/2025
	KShs
Rendering of Services	2,636,320
Total revenue from the rendering of services	2,636,320

9. Medical/ Clinical Costs

Description	FY 2024/2025
	KShs
Food and Ration	272,796
Uniform, clothing, and linen	56,600
Pharmaceutical and Non-Pharmaceutical expenses	92,504
Sanitary and cleansing Materials	66,707
Total medical/ clinical costs	488,607

10. Employee Costs

Description	FY 2024/2025
	KShs
Local traveling, transport, C. Building and Other allowances	182,700
Other Employee costs	106,700
Employee costs	289,400

11. Board of Management Expenses

Description	FY 2024/2025
	KShs
Board allowance	88,000
Total	88,000

Notes to Financial Statements Continued

12. Depreciation and Amortization Expense

Description	FY 2024/2025
	KShs
Property, plant and equipment	10,800
Intangible assets	10,000
Investment property carried at cost	-
Total depreciation and amortization	20,800

13. Repairs And Maintenance

Description	FY 2024/2025
	KShs
Buildings	393,630
Computers and accessories	63,131
Landscaping and environment	8,800
Furniture and fittings	32,350
Motor vehicle expenses	233,370
Total repairs and maintenance	731,281

14. General Expenses

Description	FY 2024/2025
	KShs
Advertising and publicity expenses	57,284
Bank charges	18,972
Fuel and Lubricants	411,089
Printing and stationery	137,738
Utility bills	252,060
Administrative expenses	122,541
Total General Expenses	999,684

15. Cash And Cash Equivalents

Description	FY 2024/2025
	KShs
Current accounts	29,814
Total cash and cash equivalents	29,814

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

Description	Account number	FY 2024/2025
		KShs
a) Current account		
Kenya Commercial bank	1283911523	29,814
Grand total		29,814

16. Receivables From Exchange Transactions

Description	FY 2024/2025
	KShs
Medical services receivables	9,534
Total receivables	9,534

Analysis of Receivables From Exchange Transactions

Description	FY 2024/2025	
	KShs	
Ageing analysis:	FY 2024/2025	% of the total
Less than 1 year	9,534	100%
Between 1- 2 years	-	%
Between 2-3 years	-	%
Over 3 years	-	%
Total (a+b)	9,534	100%

17. Inventories

Description	FY 2025/2026	FY 2024/2025
	KShs	KShs
Pharmaceutical supplies	0	0
Maintenance supplies	0	0
Food supplies	0	0
Linen and clothing supplies	0	0
Cleaning materials supplies	0	0
General supplies	0	0
Less: provision for impairment of stocks	0	0
Total	0	0

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

Notes to the Financial Statements (Continued)

18. Property, Plant and Equipment

Description	Land	Buildings and Civil works	Motor vehicles	ICT Equipment	Total
	Ksh	Ksh	Ksh	Ksh	Ksh
Depreciation rate	0%	2%	25%	30%	
Cost					
At 1 July 2023	-	-	-	-	-
Additions	-	-	-	-	-
At 30th Jun 2024	-	-	-	-	-
Additions	-	-	-	36,000	36,000
At 30th Jun 2025	-	-	-	36,000	36,000
Depreciation and impairment					
At 1 July 2023	-	-	-	-	-
Depreciation for the year	-	-	-	-	-
At 30 June 2024	-	-	-	-	-
Depreciation	-	-	-	10,800	10,800
At 30th June 2025	-	-	-	10,800	10,800
Net book values					
At 30 th Jun 2024	-	-	-	-	-
At 30th Jun 2025	-	-	-	25,200	25,200

Archers Post Sub County Hospital (Samburu County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

Notes to the Financial Statements (Continued)

19. Intangible Assets-Software

Description	FY 2024/2025
	KShs
Depreciation rate	20%
Cost	
At beginning of the year	-
Additions	50,000
Additions-Internal development	-
At end of the year	50,000
Amortization and impairment	
At beginning of the year	-
Amortization for the period	10,000
At end of the year	10,000
NBV	40,000

20. Investment Property

Description	FY 2025/2026	FY 2024/2025
	KShs	KShs
At beginning of the year	-	-
Additions	-	-
Disposals during the year	-	-
Fair value gain	-	-
Depreciation	-	-
Impairment	-	-
At end of the year	-	-

Archers Post Sub County Hospital (Samburu County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

Notes to the Financial Statements (Continued)

21. Trade and other Payables

Description	FY 2025/2026		FY 2024/2025	
	KShs		KShs	
Trade payables	-		-	
Employee dues	-		-	
Third-party payments (e.g. unremitted payroll deductions)	-		-	
Audit fee	-		-	
Doctors' fee	-		-	
Total trade and other payables	-		-	
Ageing analysis:	Current FY	% of the Total	Compa rative FY	% of the total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-	%	-	%

22. Refundable Deposits from Customers/Patients

Description	FY 2025/2026		FY 2024/2025	
	KShs		KShs	
Medical fees paid in advance	-		-	
Credit facility deposit	-		-	
Rent deposits	-		-	
Others (specify)	-		-	
Total deposits	-		-	
Ageing analysis:	FY 2023/2024	% of the Total	FY 2022/2023	% of the Total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-	%	-	%

Archers Post Sub County Hospital (Samburu County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

Notes to the Financial Statements (Continued)

23. Provisions

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

24. Finance Lease Obligation

Description	FY 2025/2026	FY 2024/2025
	Kshs	Kshs
Current Lease obligation	-	-
Long term lease obligation	-	-
Total	-	-

25. Deferred Income

Description	FY 2025/2026	FY 2024/2025
	KShs	KShs
Current Portion	-	-
Non-Current Portion	-	-
Total	-	-

Archers Post Sub County Hospital (Samburu County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

Notes to the Financial Statements (Continued)

38 (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	-	-	-	-
Balance C/F	-	-	-	-

26. Borrowings

Description	FY 2025/2026	FY 2024/2025
	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	-	-

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

Description	FY 2025/2026	FY 2024/2025
	KShs	KShs
Current Obligation	-	-
Non-Current Obligation	-	-
Total	-	-

Archers Post Sub County Hospital (Samburu County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

Notes to the Financial Statements (Continued)

27. Service Concession Arrangements

Description	FY 2025/2026	FY 2024/2025
	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	-	-

28. Social Benefits

Description	FY 2025/2026	FY 2024/2025
	Kshs	Kshs
Health social benefit scheme	-	-
Unemployment social benefit scheme	-	-
Orphaned and vulnerable benefit scheme	-	-
People Living with Disabilities benefit Scheme	-	-
Elderly social benefit scheme	-	-
Bursary social benefits	-	-
Total	-	-
	-	-
Current social benefits	-	-
Non- current social benefits	-	-
Total (tie to totals above)	-	-

Archers Post Sub County Hospital (Samburu County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

Notes to the Financial Statements (Continued)

29. Cash Generated from Operations

Description	FY 2025/2026	FY 2024/2025
	KShs	KShs
Surplus for the year before tax	0	0
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	0	-
Increase in receivables	-	-
Increase in deferred income	-	-
Increase in payables	-	-
Increase in payments received in advance	-	-
Net cash flow from operating activities	0	0

30. Events after the Reporting Period

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

31. Ultimate and Holding Entity

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

32. Currency

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

20. **Appendices**

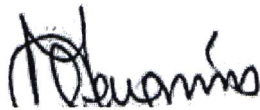
Appendix 1: Progress on Follow Up of Auditor Recommendations

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

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

Guidance Notes:

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



.....
Accounting Officer

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							

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

Appendix III: Inter-Entity Confirmation Letter


Name of Transferring entity: Samburu County Executive

Name of Beneficiary entity: Samburu County Teaching and Referral Hospital

Confirmation of amounts received by Samburu County Teaching and Referral Hospital as at 30 th June FY 2024					
Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
N/A	N/A	NIL	NIL	NIL	N/A
Total					

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

Head of Accounts Department - Disbursing Entity:



Name: John Leshipayo Sign Date: 28TH August 2025

Head of Accounts Department - Beneficiary Entity:

Name: Ikale Moreschi Sign Date: 28TH August 2025

Appendix IV Reporting of Climate Relevant Expenditures
