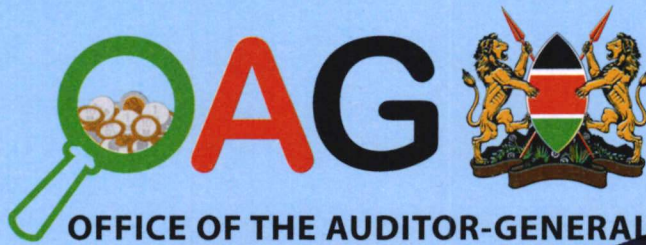
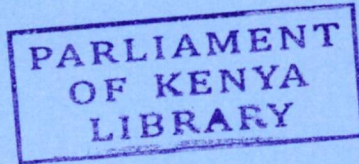


REPUBLIC OF KENYA



*Enhancing Accountability*

REPORT



OF

THE AUDITOR-GENERAL

ON

**NYANDARUA COUNTY HEALTH  
FACILITY IMPROVEMENT  
FINANCING FUND**

**FOR THE YEAR ENDED  
30 JUNE, 2025**

PAPERS LAID	
DATE	18/02/2026
TABLED BY	TELEBAWE
COMMITTEE	
CLERK AT THE TABLE	C-CHEROP



Handwritten text or signature, possibly reading "KJ" or similar, written in a cursive style.

OFFICE OF THE AUDITOR GENERAL  
NYERI REGIONAL OFFICE  
★ 08 DEC 2025 ★  
RECEIVED  
P. O. Box 267 - 10100, NYERI



---

**NYANDARUA COUNTY HEALTH FACILITY IMPROVEMENT  
FINANCING FUND**

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2025**

---

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

***Nyandarua County facility improvement financing Fund***  
**Annual Report and Financial Statements for the year ended June 30, 2025**

---

**Table of Contents**

1. Acronyms and Definition of Key Terms	ii
2. Key Entity Information and Management	iii
3. Fund Administration Committee	vi
4. Management Team	viii
5. Fund Chairperson's Report	x
6. Report of The Fund Administrator	xi
7. Statement of Performance Against the County Fund's Predetermined Objectives	xii
8. Corporate Governance Statement	xiii
9. Management Discussion and Analysis	xiv
10. Environmental and Sustainability Reporting	xv
11. Report of The Trustees	xviii
12. Statement of Management's Responsibilities	xix
13. Report of The Independent Auditor on the Financial Statements for FIF	xxi
14. Statement of Financial Performance for the Year Ended 30 <sup>th</sup> June 2025	1
15. Statement of Financial Position As at 30 June 2025	2
16. Statement of Changes in Net Assets for the year ended 30 <sup>th</sup> 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 the Period 2025	5
19. Notes to the Financial Statements	6
20. Annex	22

***Nyandarua County facility improvement financing Fund***  
**Annual Report and Financial Statements for the year ended June 30, 2025**

---

**1. Acronyms and Definition of Key Terms**

**A. Acronyms**

BOM	Board of Management
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
Kshs	Kenya Shillings

**B. Definition of Key Terms**

**Fiduciary Management-** Members of Management directly entrusted with the responsibility of financial resources of the organization.

**Comparative Year-** Means the prior period.

***Nyandarua County facility improvement financing Fund***  
**Annual Report and Financial Statements for the year ended June 30, 2025**

---

**2. Key Entity Information and Management**

**a) Background information**

Nyandarua County Health Facility Improvement Financing is established by and derives its authority and accountability from Nyandarua County Facility Improvement Financing Act 2025. The Fund is wholly owned by the County Government of Nyandarua and is domiciled in Kenya.

The primary objectives of the Fund are to give effect to Article 207(1) of the Constitution of Kenya 2010 and section 109(2)(b) of the Public Finance Management Act 2012; to establish a county health facility improvement financing mechanism that authorizes county health facilities to retain all revenue collected as user fees for the purpose of defraying their operational, development, and maintenance costs; and to put in place appropriate governance structures and accountability measures that ensure prudent management of these resources and promote the efficient delivery of health services. The Fund's principal activity is therefore to enable county health facilities to collect and retain revenue paid as user fees so as to meet the costs of running the respective facilities.

**b) Principal Activities**

The principal activity/mission/ mandate of the Fund as articulated in *Section 7 of The Nyandarua County Health Facility Improvement Financing Act, 2024* are;

**Revenue Collection and Retention-** To enable county health facilities to collect and retain revenue paid as user fees in order to defray the costs of running the respective county health facilities.

**Financing Operations and Management-** To finance the respective health facility's operational and management costs.

**Ensuring Financial Availability-** To provide readily available financial resources for the optimal operation of county health facilities throughout the year.

**Enhancing Service Delivery-** To improve daily facility operations and promote better access to health services for all county residents.

**Strengthening Planning and Budgeting-** To enable public health facilities to plan, budget, and utilize mobilized funds in accordance with the *Public Finance Management Act, 2012*.

***Nyandarua County facility improvement financing Fund***  
**Annual Report and Financial Statements for the year ended June 30, 2025**

**Supporting Public Health Activities-** To ensure smooth operation of public health-related activities across the county.

**Facilitating Development Projects-** To support the undertaking and implementation of development projects within county health facilities.

**c) Fund Administration Committee**

1	Dr. Boniface Gachara	Chairperson/ Director health services
2	Dr. Martha Wangu Mwathi	Health Administration
3	Judy Karugi	Department Accountant
4	Ms. Phoebe Mbiyu	Fund Accountant
5	Mr Julius Ngambi Nderitu	Fund Manager/ Administrator

**d) Key Management team**

1	Dr. Boniface Gachara	Chairperson/ Director health services
2	Dr. Martha Wangu Mwathi	Health Administration
3	Judy Karugi	Department Accountant
4	Ms. Phoebe Mbiyu	Fund Accountant
5	Mr Julius Ngambi Nderitu	Fund Manager/ Administrator

**e) Fiduciary Oversight Arrangements**

1	Directorate Internal Audit	Antony Mbogo
2	County Assembly	County Assembly Health Committee

**f) Registered Offices**

P.O. Box 701 – 20303

County Head Office,

Ol Kalou, Kenya

***Nyandarua County facility improvement financing Fund***  
**Annual Report and Financial Statements for the year ended June 30, 2025**

---

**g) Fund Contacts**

County Department of Health Services  
E-mail: [info@nyandarua.go.ke](mailto:info@nyandarua.go.ke)  
Website: [www.nyandarua.go.ke](http://www.nyandarua.go.ke)

**h) Fund Bankers**

Nyandarua County Primary Health Care Account  
Central Bank of Kenya  
Account No. 1000561653

**i) Independent Auditors**





Auditor General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GOP 00100  
Nairobi, Kenya

**j) County Attorney**

County Attorney  
County Executive Headquarters  
P.O Box 701-20303  
Ol'Kalou, KENYA

***Nyandarua County facility improvement financing Fund***  
**Annual Report and Financial Statements for the year ended June 30, 2025**

**3. Fund Administration Committee**

<p>1. Dr. Boniface Gachara</p> 	<p><b>Chairperson</b>  Dr. Boniface Gachara holds Master of Science in Medical Sciences with a Major in Public Health from Lund University, Sweden. He has over 10 years' experience in medical services.  D.O.B 28<sup>th</sup> September 1987</p>
<p>2. Dr. Martha Wangu Mwathi</p> 	<p><b>Secretary</b>  Dr. Martha Mwathi is a career pharmacist and seasoned health manager with over 30 years of experience in Kenya's health sector. She holds a Bachelor of Pharmacy from the University of Nairobi, a Master of Science in Health Systems Management from Kenya Methodist University, and a Master of Business Administration (MBA) from Jomo Kenyatta University of Agriculture and Technology.  D.O.B 16<sup>th</sup> December 1968</p>
<p>3. Phoebe Mbiyu</p> 	<p><b>Programme Accountant</b>  MSc. Finance (Accounting)  Bachelor of Business Management and Administration (Accounting)  CPA (K)  Program Accountant with over 15 years of Continuous experience  D.O.B 18<sup>th</sup> September 1979</p>
<p>4. Judy Gathu</p> 	<p><b>Department Accountant</b>  Bachelor of commerce  She has over 10 years' experience in accounting services.  D.O.B 4<sup>th</sup> April 1989</p>

***Nyandarua County facility improvement financing Fund***  
**Annual Report and Financial Statements for the year ended June 30, 2025**

5. Julius Ng'ambi







**Chief Officer – Medical Services/ Fund Administrator**

Holds a bachelor's degree (Education), Diploma in leadership and Management, Senior management Course (SMC). Over 20 years of Continuous experience in the Public Sector

D.O.B 13<sup>th</sup>

**Nyandarua County facility improvement financing Fund**  
**Annual Report and Financial Statements for the year ended June 30, 2025**

**4. Management Team**

<p>1. Dr. Boniface Gachara</p> 	<p><b>Chairperson</b>  Dr. Boniface Gachara holds Master of Science in Medical Sciences with a Major in Public Health from Lund University, Sweden. He has over 10 years' experience in medical services.  D.O.B 28<sup>th</sup> September 1987</p>
<p>2. Dr. Martha Wangu Mwathi</p> 	<p><b>Secretary</b>  Dr. Martha Mwathi is a career pharmacist and seasoned health manager with over 30 years of experience in Kenya's health sector. She holds a Bachelor of Pharmacy from the University of Nairobi, a Master of Science in Health Systems Management from Kenya Methodist University, and a Master of Business Administration (MBA) from Jomo Kenyatta University of Agriculture and Technology.  D.O.B 16<sup>th</sup> December 1968</p>
<p>3. Phoebe Mbiyu</p> 	<p><b>Programme Accountant</b>  MSc. Finance (Accounting)  Bachelor of Business Management and Administration (Accounting)  CPA K  Program Accountant with over 15 years of continuous experience  D.O.B 18<sup>th</sup> September 1979</p>
<p>4. Judy Gathu</p> 	<p><b>Department Accountant</b>  Bachelor of commerce  She has over 10 years' experience in accounting services.  D.O.B 4<sup>th</sup> April 1989</p>

***Nyandarua County facility improvement financing Fund***  
**Annual Report and Financial Statements for the year ended June 30, 2025**



**Chief Officer – Medical Services/ Fund Administrator**

Holds a bachelor's degree (Education), Diploma in leadership and management, Senior management Course (SMC). Over 20 years of Continuous experience in the Public Sector

DOB: 13<sup>th</sup> July 1968

**Nyandarua County facility improvement financing Fund  
Annual Report and Financial Statements for the year ended June 30, 2025**

---

**5. Fund Chairperson's Report**

It is my honor to present this report on the operations and performance of the Nyandarua County Health Facility Improvement Financing which is established by Nyandarua County Facility Improvement Financing Act 2024. The establishment of the Nyandarua County Health Facilities Improvement Financing marks a significant step towards sustainable health financing at the facility level. The framework ensures that resources are retained at the point of collection to directly address local operational needs and development priorities. During the reporting period, the Fund registered commendable progress in the collection and management of hospital fees across all the health facilities. In the year under review, there were no Changes in the board of committee.


The fund recorded a total revenue collection of kes. 135,427,202 during the year under review. This was a major milestone of the fund considering it was the first year of operations which kicked off with a number of challenges.

In the forthcoming financial year, the fund will focus on increasing the collection as well as prudent utilization of the funds in provision of quality health facilities. The funds collected will fund the daily operations of the hospitals/dispensary, acquisition of strategic stocks as well as development aspect.

The Fund is poised to significantly contribute to the resilience and quality of healthcare services for the residents of Nyandarua County, guided by principles of accountability, transparency, and integrity.

In conclusion, I want to appreciate all the key players involved in the administration and management of the fund for their exemplarily efforts in fund performance

Signature.....  
Dr. Boniface Gachara  
**Chairperson of the Fund**



***Nyandarua County facility improvement financing Fund***  
**Annual Report and Financial Statements for the year ended June 30, 2025**

---

**6. Report of The Fund Administrator**

I am pleased to present the report of the Nyandarua County Health Facility Improvement Financing fund for the Financial Year 2024/2025. The Fund has continued to provide an enabling environment for the county health facilities to collect and retain revenue paid as user fees in order to defray costs of running the respective county health facility.

**Budget and Financial Performance:** The Fund recorded kes. **135,427,202** as total revenue collection during the year. The total expenses amounted to kes. **91,217,796** and comprised of kes. 34,293,043 as employee costs and kes. 56,924,753 as use of goods and services.

**Physical Progress and Community Benefits:** the fund plays a vital role by ensure timely provision of services. This is achieved by health facilities collecting and utilizing the same amount for hospital operations. The members of the public enjoy timely services at their disposal since everything is available at the hospital.

**Value for Money:** All the health facilities prepare the budget for how they intend to utilize the funds in the financial year. Further, quarterly reports are produced which indicates the performances of the fund. The county health management team monitors the implementation process of the fund across all the health facilities.

**Challenges and Outlook:** At the rolling out of the fund, most of the health facilities had no ICT equipment for enable collection of funds. There is need to provide adequate ICT equipment as well personnel in order to achieve the purpose of the fund.

**Nyandarua County facility improvement financing Fund  
Annual Report and Financial Statements for the year ended June 30, 2025**

**7. Statement of Performance Against the County Fund's Predetermined Objectives**

**Introduction**

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each County Government entity Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

The key development objectives of the Fund as per the strategic plan are to:

- (a) Give effect to article 207(1) of the Constitution of Kenya 2010, and section 109(2) b of the Public Finance Management Act 2012.
- (b) Establish the county health facility improvement financing mechanism that allows the county health facilities to retain revenue collected for defraying operational, development and maintenance costs and
- (c) Provide for appropriate governance structures and accountability measures to support prudent management of resources for efficient delivery of services

**Progress on attainment of Strategic development objectives**

Below we provide the progress on attaining the stated objectives:

Provision of utilities	Funds used to defray costs for provision of utilities; electricity, water, airtime	Bills paid when due	Facility utility bills, payment vouchers and facility workplans	The facilities were able to cater for their utilities over the financial year
Facilitate engagement of support staff	Funds used to facilitate remuneration of the engaged staff	Salary payment for the contracted staff	Contracts to engage the contracted staff, copies of vouchers	All facilities were able to engage the support staff over the year

## **8. Corporate Governance Statement**

The Act establishes a multi-tiered governance structure to ensure accountability and effective oversight:

- **County Health Management Team:** Provides county-wide coordination, support, and supervision.
- **Hospital Management Boards:** Oversee the administration of the Facility Improvement Financing at the hospital level, approving work plans and budgets.
- **Facility Management Committees:** Govern health centers and dispensaries, performing analogous functions to the Hospital Boards.
- **Chief Officer & Facility Management Teams:** Responsible for the day-to-day operational management, expenditure, and financial reporting.

The composition of committee's is as stipulated in the Nyandarua County Health Facility Improvement Financing Fund Act, 2024

***Nyandarua County facility improvement financing Fund***  
**Annual Report and Financial Statements for the year ended June 30, 2025**

---

**9. Management Discussion and Analysis**

The Fund is established under the *Nyandarua County Health Facility Improvement Financing Act, 2025*, with the primary objective of enabling county health facilities to collect, retain, and utilize revenue generated to defray operational, development, and maintenance costs, thereby enhancing the quality and accessibility of healthcare services.

The Fund's establishment gives effect to constitutional and public finance management principles, aiming to:

- **Improve Service Delivery:** Provide readily available financial resources for the optimal, year-round operation of all county health facilities, including hospitals, health centers, and dispensaries.
- **Enhance Financial Autonomy:** Empower facilities to plan, budget, and utilize mobilized funds in line with the Public Finance Management Act, 2012.
- **Strengthen Governance:** Implement robust governance structures and accountability measures for the prudent management of resources.

During the reporting period, the Fund successfully established its operational framework, including the setup of bank accounts and the initial phase of revenue collection and retention mechanisms across designated facilities.

The financial position as of 30th June 2025 reflects the initial capitalization and early-stage operations. Key revenue sources for the Fund include:

- User fees and charges from health services.
- Reimbursements from insurance schemes.
- Voluntary contributions, grants, and donations.
- Monies appropriated by the County Assembly.

During this foundational year, the facility successfully:

- **Operationalized the Framework:** Established the financial infrastructure, including the setup and management of bank accounts for numerous health facilities across the county.
- **Channeled Resources:** Effectively received and disbursed county transfers, enabling facilities to cover critical operational costs, primarily casual labour and essential supplies.
- **Ensured Fiscal Discipline:** Achieved an operational surplus, demonstrating adherence to budgetary controls and the principles of the Public Finance Management Act.

## **10. Environmental and Sustainability Reporting**

### **i) *Sustainability strategy and profile***

Since the adoption of the Sustainable development Goals (SDGs) by Kenya in 2015 and its official launch in 2016, Kenya has made considerable progress in the implementation of these goals. The 17 goals constitute an ambitious plan to shift the planet towards sustainable development. As a result of Kenya's unwavering commitment to meeting these goals, the SDGs have been mainstreamed in Kenya's vision 2030 and County Integrated Development Plans (CIDP) through extensive consultation with all stakeholders.

Nyandarua county has not been left behind and has integrated these goals with the BETA and H.E the governor's manifesto in the five-year CIDP 3.

The CIDP 3 captures the aspirations of the health sector in the five years. To ensure sustainability of facility improvement financing fund act, the county government will continue investing in health development as well as providing good working environment in health facilities.

### **ii) *Environmental performance***

The health facilities in ensuring environment management have adopted various practices that include proper disposal of hospital waste as well as planting of trees within the hospital compounds.

### **iii) *Employee welfare***

The Nyandarua County Public service board endeavors to establish a competent, efficient and motivated workforce within the county. To achieve this all vacancies are advertised in the daily newspapers and applications are vetted based on merit to determine the best suited candidates for the positions advertised.

To keep the workforce motivated, the County Government strives to ensure that salaries and wages are paid on time, all deserving employees are promoted promptly and training needs are met on a timely manner to ensure the seamless operation of the county government.

**Nyandarua County facility improvement financing Fund  
Annual Report and Financial Statements for the year ended June 30, 2025**

---

**iv) Market place practices-**

The department of Health Services endeavor to undertake the following practices;

**a) Responsible competition practice.**

The Department of Health has set up a feedback avenue in order to establish corruption cases. This is done by placing suggestion boxes at strategic locations where customers can place their complaints. In order to avoid misappropriation of funds, a cashless payment system has been put in place.

Major projects are tendered through open tender method and both responsive and non-responsive bidders are notified of the outcome of the procurement process.

Service charter information is displayed at strategic locations within the health facilities. Public sensitization and outreach services are done through public mass media. Health experts are hosted in the local TV and radio stations to inform the general public what services are provided at the hospitals and health facilities. A Communication Officer is attached at the department to report on the activities undertaken on a daily basis.

**b) Responsible Supply chain and supplier relations**

Procurement of goods, works and services is undertaken in a most transparent manner. Continuous supplier registration is done to give room to new upcoming suppliers an opportunity to join the list of prequalified Suppliers. AGPO groups which include Youth, Women and People living with disability are given a fair chance where 30 % of procurement budget is reserved as per Public Procurement and asset disposal Act 2015.

The awarded tenders are supported during project implementation by providing qualified technical staff for supervision.

Completed works and supplies are paid on time to motivate the suppliers.

**c) Responsible marketing and advertisement or Responsible engagement with the citizens.**

All the county government employees are bound by the code of ethics as stipulated by the Public Officer Ethics Act, 2003 as well as the Nyandarua County staff Code of Conduct and Regulations. The County maintains a strict no tolerance attitude to corruption and all officers found culpable are personally answerable for their misdeeds.

***Nyandarua County facility improvement financing Fund***  
**Annual Report and Financial Statements for the year ended June 30, 2025**

---

***d) Product stewardship or Awareness creation***

To guarantee sound management of the county assets, the county government has formulated a County Asset management policy and County Risk Management policy to guide all county institutions on proper asset management. The implementation of these policies will result in better protection and preservation of the county assets.

***v) Corporate Social Responsibility / Community Engagements***

The overarching goal of the county government is to improve the lives of the citizenry be it through development projects, policy formulation, service delivery and in some instances direct monetary assistance. One of how the County Government engages the community is through its representation of wananchi in the hospital committee. The members of the public elect their representatives in the management of health facilities.

**Nyandarua County facility improvement financing Fund  
Annual Report and Financial Statements for the year ended June 30, 2025**

---

**11. Report of The Trustees**

The Trustees submit their report together with the audited financial statements for the year ended June 30, 2025, which show the state of the Fund affairs.

**Principal activities**

The principal activities of the Fund are enabling the county health facilities to collect and retain revenue paid as user fees in order to defray costs of running the respective county health facility.

**Results**

The results of the Fund for the year ended June 30, 2025 are set out on page 1 to 6

**Trustees**

The members of the Board of Trustees who served during the year are shown on page vi. The changes in the Board during the financial year are as shown below:

**Auditors**

The Auditor General is responsible for the statutory audit of the Fund in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015. to carry out the audit of the entity for the year ended June 30, 2025 in accordance to section 23 of the Public Audit Act, 2015 which empowers the Auditor General to appoint an auditor to audit on his behalf.

By Order of the Board



Dr. Boniface Gachara  
Chair of the Fund Administration Committee

Date: ..... 21/12/25 .....

***Nyandarua County facility improvement financing Fund***  
**Annual Report and Financial Statements for the year ended June 30, 2025**

---

**12. Statement of Management's Responsibilities**

Section 167 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Administrator of a County Public Fund established by Nyandarua County Health Facility Improvement Financing fund shall prepare financial statements for the Fund in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Administrator of the County Public Fund is responsible for the preparation and presentation of the Fund's financial statements, which give a true and fair view of the state of affairs of the Fund for and as at the end of the financial year ended on June 30, 2025. This responsibility includes:

Management is responsible for maintaining adequate financial management arrangements and ensuring that these remain effective throughout the reporting period; maintaining proper accounting records that disclose with reasonable accuracy, at any time, the financial position of the Fund; designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud; safeguarding the assets of the Fund; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances

The Administrator of the County Public Fund accepts responsibility for the Fund's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and Nyandarua County Health Facility Improvement Financing fund. The Administrator of the Fund is of the opinion that the Fund's financial statements give a true and fair view of the state of Fund's transactions during the financial year ended June 30, 2025, and of the Fund's financial position as at that date. The Administrator further confirm the completeness of the accounting records maintained for the Fund, which have been relied upon in the preparation of the Fund's financial statements as well as the adequacy of the systems of internal financial control.

In preparing the financial statements, the Administrator of the County Public Fund has assessed the Fund's ability to continue as a going concern and disclosed, as applicable, matters relating to the use of going concern basis of preparation of the financial statements. OR

**Nyandarua County facility improvement financing Fund  
Annual Report and Financial Statements for the year ended June 30, 2025**

Nothing has come to the attention of the Administrator to indicate that the Fund 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 Fund's financial statements were approved by the Board on 8/12 2025 and signed on its behalf by:

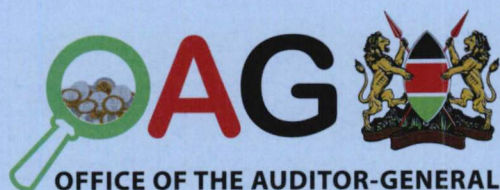


A handwritten signature in blue ink is written over a circular official stamp. The stamp is blue and contains the text "NYANDARUA COUNTY HEALTH FACILITY IMPROVEMENT FINANCING FUND" around the perimeter and "701-20303" at the bottom. A red date stamp "08 DEC 2025" is also visible within the stamp.

.....  
Mr. Julius Ng'ambi

**Fund Administrator - Nyandarua County Health Facility Improvement Financing Fund**

# REPUBLIC OF KENYA



*Enhancing Accountability*

Telephone: +254-(20) 3214000  
Email: 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 NYANDARUA COUNTY HEALTH FACILITY IMPROVEMENT FINANCING FUND FOR THE YEAR ENDED 30 JUNE, 2025**

---

### **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 Nyandarua County Health Facility Improvement Financing set out on pages 1 to 21, which comprise of the statement

---

*Report of the Auditor-General on Nyandarua County Health Facility Improvement Financing Fund for the year ended 30 June, 2025*

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Nyandarua County Health Facility Improvement Financing 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 do not comply with the Nyandarua County Facility Improvement Financing Act, 2024 and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Unsupported Class of Transaction and Account Balances**

The financial statements of the Nyandarua County facilities improvement financing and the accompanying Notes reflect various balances which have not been supported by accurate schedules, and itemized tabulations.

<b>Item</b>	<b>Reported Amount (Kshs.)</b>
Employee Costs	34,293,043
Use of Goods and Services	56,924,753
Receivables	5,630,625
Property, Plant and Equipment	1,876,135
	<b>98,724,556</b>

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

#### **2. Unsupported Cash and Cash Equivalents**

The statement of financial position as at 30 June, 2025 reflects cash and cash equivalents balance of Kshs.39,571,660 as disclosed in Note 16. However, the bank reconciliation statements were not provided for audit review.

In the circumstances, the accuracy of the cash and cash equivalents balance of Kshs.39,314,515 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Nyandarua County Health Facility Improvement Financing Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial

statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects final revenue budget of Kshs.93,453,952 against actual receipts of Kshs.135,427,202 resulting to over-funding of Kshs.41,973,250. In the circumstances, the budget making process seems not to have been credible. My opinion is not modified in respect of this matter.

#### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effect of the matters described in the Basis for Qualified Opinion, 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 xix which comprise of Key Entity Information and Management, Fund Administration Committee, Management Team, Fund Chairman's Statement, Report of the Fund Administrator, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Trustees, Statement of Management's Responsibilities, Statement of Performance Against Predetermined Objectives. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Fund'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 and I am required to report that fact. Based on the audit procedures performed and the matters described in my Basis for Qualified Opinion, I confirm that Other Information is not materially inconsistent with the financial statements.

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

### **REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES**

#### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I

confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

## **Basis for Conclusion**

### **1. Late Submission of the Financial Statement**

The financial statements for the year ended 30 June, 2025, were submitted on 11 November, 2025 to the Office of the Auditor-General, 71 days after the prescribed date of 31 August, 2025. No explanation was provided for the non-compliance with National Treasury guideline Paragraph 1.8 Ref: No:AG.3/88 Vol. VII (41) of 4 December, 2024 which directs all public sector entities, for both national and County Governments, to prepare and submit annual financial statements by 31 August, 2025 to Office of the Auditor-General with a copy to Controller of Budget, National Treasury and Commission on Revenue Allocation.

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

### **2. Irregular Recruitment of Temporary Employees**

Review of the recruitment process at the Nyandarua County Department of Health revealed that the engagement of three hundred and seventy-one (371) casual employees was undertaken without evidence of a documented job needs assessment or formal authorization for the recruitment. In addition, the temporary employees were paid wages totalling Kshs.34,293,043 for the year ended 30 June, 2025, having been engaged continuously for periods exceeding three (3) consecutive months in contravention of Section 37 of the Employment Act, 2007. Further, the recruitment was conducted without any form of advertisement or competitive sourcing, contrary to the provisions of Section 65 of the County Governments Act, 2012, which requires appointments to be merit-based, transparent and competitive, and Section 9 of the Employment Act, 2007 regarding formalized employment relationships.

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

### **3. Failure to Tax Committee Allowances**

The statement of financial performance for the year ended 30 June, 2025 reflects board, committees, and conferences expenses of Kshs.2,386,260 as disclosed under Note 11 to financial statements. However, there was no evidence that the allowances paid to the board members were subjected to tax contrary to the provisions of the Income Tax Act (CAP 470).

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

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

## REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Failure to Provide Contract Monitoring Reports**

The monthly progress reports of all procurement contracts prepared by the head of procurement function and submitted to the Accounting Officer for the year under audit was not provided for audit review contrary Section 152 of the Public Procurement and Asset Disposal Act, 2015.

In the circumstances, the effectiveness of controls and governance requirements for procurement processes could not be confirmed.

#### **2. Lack of Maintenance Logbook**

The statement of financial performance and as disclosed in Note 11 to financial statements reflects use of goods and services of Kshs.56,924,753 which includes routine maintenance-Motor vehicles of Kshs.986,677.

However, records provided for audit revealed that the Fund did not maintain a maintenance logbook, which is a crucial register used to track the history of maintenance and repairs performed on the motor vehicles. In addition, an updated status report detailing the condition of the vehicles was not availed for audit review.

In the circumstances, the existences and effectiveness of the controls in respect of vehicle maintenance could not be confirmed.

#### **3. Failure to Maintain Imprest Register**

The statement of financial performance and as disclosed in Note 1 to financial statements reflects use of goods and services of Kshs.56,924,753 which includes domestic travel of Kshs.966,015. However, the Fund did not maintain an Imprest register to record the issuance, utilization, and surrender of imprests related to travelling expenses.

In the circumstances, the existences and effectiveness of the controls in respect of imprest management maintenance 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 the Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards Accrual Basis and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

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

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

Those charged with governance are responsible for overseeing the *Fund'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

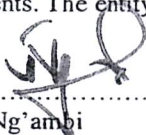
*Nyandarua County facilities improvement financing*  
**Annual Report and Financial Statements for the year ended June 30, 2025**


**14. Statement of Financial Performance for the Year Ended 30<sup>th</sup> June 2025**

Description	Note	FY 2024-25
		Kshs
<b>Revenue From Non-Exchange Transactions</b>		
Public Contributions and Donations		
Transfers From the County Government	7	31,644,282
Fines, Penalties and Other Levies		-
		<b>31,644,282</b>
<b>Revenue From Exchange Transactions</b>		
Interest Income		
Other Income	9	103,782,290
<b>Total Revenue</b>		<b>135,426,572</b>
<b>Expenses</b>		
Employee Costs	10	34,293,043
Use of goods and services	11	56,924,753
Depreciation and Amortization Expense		-
Finance Costs		
<b>Total Expenses</b>		<b>91,217,796</b>
<b>Other Gains/Losses</b>		
Gain/Loss on Disposal of Assets		
Gain /Loss on fair value of investments		
<b>Surplus/Deficit) for the Period</b>		<b>44,208,776</b>

*(The notes set out on pages 28 to 42 form an integral part of these Financial Statements)*

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 5/12/2025 2025 and signed by:

.....  
  
 Julius Ng'ambi  
**Administrator of the Fund**

.....  
  
 Phoebe Mbiyu  
**FIF Accountant**  
**ICPAK Member Number: 16267**

**Nyandarua County facility improvement financing Fund  
Annual Report and Financial Statements for the year ended June 30, 2025**

**15. Statement of Financial Position As at 30 June 2025**

Description	Note	2024-2025
		Kshs
<b>Assets</b>		
<b>Current Assets</b>		
Cash and Cash Equivalents	16	39,571,660
Prepayments		
Receivables	20	5,630,625
Investments in financial assets		
<b>Total current assets</b>		<b>45,202,285</b>
<b>Non-Current Assets</b>		
Property, Plant and Equipment	15	1,876,135
Intangible Assets		
Investment Property		
<b>Total non- current assets</b>		<b>1,876,135</b>
<b>Total Assets (A)</b>		<b>47,078,420</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Social benefit liabilities		
<b>Total current liabilities</b>		
<b>Non-Current Liabilities</b>		
Non-Current Provisions		
<b>Total Liabilities (B)</b>		
<b>Net Assets (A-B)</b>		
<b>Represented By:</b>		
Revolving Fund		
Reserves		
Accumulated Surplus		47,078,420
<b>Net Assets</b>		<b>47,078,420</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 8/12/25 2025 and signed by:

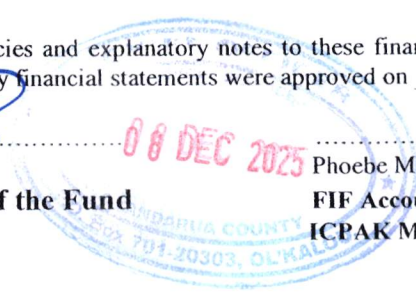
.....  
Julius Ng'amb

**Administrator of the Fund**

.....  
Phoebe Mbiyu

**FIF Accountant**

**ICPAK Member Number: 16267**



*Nyandarua County facility improvement financing Fund*  
**Annual Report and Financial Statements for the year ended June 30, 2025**

**16. Statement of Changes in Net Assets for the year ended 30<sup>th</sup> June 2025**

Description	Revolving Fund	Revaluation Reserve	Accumulated surplus	Total
		Kshs	Kshs	Kshs
<b>Balance As At 1 July 2023</b>				
Surplus/(Deficit) For the Period				
Funds Received During the Year				
Transfers				
Revaluation Gain				
<b>Balance As At 30 June 2024</b>			<b>2,869,014</b>	<b>2,869,014</b>
<b>Balance As At 1 July 2024</b>			<b>2,869,014</b>	<b>2,869,014</b>
Surplus/(Deficit) For the Period			44,209,406	44,209,406
Funds Received During the Year			-	-
Transfers			-	-
Revaluation Gain			-	-
<b>Balance As At 30 June 2025</b>			<b>47,078,420</b>	<b>47,078,420</b>

*Nyandarua County facility improvement financing Fund*  
**Annual Report and Financial Statements for the year ended June 30, 2025**

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

Description	Note	FY 2024-25
		Kshs
<b>Cash flows from operating activities</b>		
<b>Receipts</b>		
Public contributions and donations		
Transfers from the county government		26,013,657
Interest received		
Other Incomes		103,782,920
<b>Total receipts</b>		<b>129,796,577</b>
<b>Payments</b>		
Employee Costs		34,293,043
Use of goods and services		56,924,753
Finance cost		-
Other payments		
		91,217,796
<b>Net cash flows from operating activities</b>		<b>38,578,782</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant, equipment and Intangible assets		1,876,135
Proceeds from sale of property, plant & equipment		
Proceeds from loan principal repayments		
Loan disbursements paid out		
<b>Net cash flows used in investing activities</b>		<b>1,876,135</b>
<b>Cash flows from financing activities</b>		
Proceeds from revolving fund receipts		
Additional borrowings		
Repayment of borrowings		
<b>Net cash flows used in financing activities</b>		
<b>Net increase/(decrease) in cash &amp; cash Equivalents</b>		<b>36,702,646</b>
Cash and cash equivalents at 1 July		2,869,014
<b>Cash and cash equivalents at 30 June</b>		<b>39,571,660</b>

*Nyanja County facilities improvement financing*  
**Annual Report and Financial Statements for the year ended June 30, 2025**

**18. Statement Of Comparison of Budget and Actual Amounts for the Period 2025**

Description						
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	C=(a+b)	d	e=(c-d)	f=d/c*100
<b>Revenue</b>						
Public Contributions and Donations	-	-	-	-	-	-
Transfers From County Govt.	93,453,952	-	93,453,952	135,427,202	41,973,250	145
Interest Income	-	-	-	-	-	-
Other Income	-	-	-	-	-	-
<b>Total Income</b>	<b>93,453,952</b>	<b>-</b>	<b>93,453,952</b>	<b>135,427,202</b>	<b>41,973,250</b>	<b>145</b>
<b>Expenses</b>						
Employee Costs	33,754,879	10,481,406	44,236,285	34,293,043	9,943,242	-
Use of Goods	57,399,073	8,813,937	48,585,136	56,924,753	8,339,617	-
Acquisition of Assets	2,300,000	1,667,469	632,531	1,876,135	1,243,604	
<b>Total Expenditure</b>	<b>93,453,952</b>	<b>-</b>	<b>93,453,952</b>	<b>93,093,931</b>	<b>360,021</b>	
<b>Surplus For the Period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42,333,271</b>		

**Notes:**

*Being the first year of implementation the County Facilities realized more revenue than budgeted for thus the higher percentage*

***Nyandarua County Facility Improvement Financing  
Annual Report and Financial Statements for the financial year ended June 30, 2025***

**19. Notes to the Financial Statements**

**Significant Accounting Policies**

**1. General Information**

Nyandarua County Facility Improvement Financing is established by and derives its authority and accountability from The Facility Improvement Financing Act of 2023. The entity is wholly owned by the Nyandarua County Government and is domiciled in Kenya. The principal entity's aims at improving the improvement of the communities in the Health Sector within Nyandarua County.

**2. Statement of compliance and basis of preparation**

The Fund's financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS). The financial statements are presented in Kenya shillings, which is the functional and reporting currency of the Fund. The accounting policies have been consistently applied to all the years presented. The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The cash flow statement is prepared using the direct method. The financial statements are prepared on accrual basis.

**3. Adoption of new and revised standards**

**(i) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025**

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

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

IPSAS 43: Leases	<b><i>Applicable 1<sup>st</sup> January 2025</i></b> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognize, measure and present information on right of use assets and lease liabilities.
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<b><i>Applicable 1<sup>st</sup> January 2025</i></b> The Standard requires, 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: 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 are to be presented separately in the statement of financial performance.
IPSAS 45: Property Plant and Equipment	<b><i>Applicable 1<sup>st</sup> January 2025</i></b> 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 recognized as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance

**Nyandarua County Facility Improvement Financing  
Annual Report and Financial Statements for the financial year ended June 30, 2025**

	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.
IPSAS 46: Measurement	<b>Applicable 1<sup>st</sup> January 2025</b> The objective of this standard was to improve measurement guidance across IPSAS by: <ul style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS.</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ul> The standard also introduces a public sector specific measurement bases called the current operational value.
IPSAS 47: Revenue	<b>Applicable 1<sup>st</sup> January 2026</b> 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.
IPSAS 48: Transfer Expenses	<b>Applicable 1<sup>st</sup> January 2026</b> The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<b>Applicable 1<sup>st</sup> January 2027</b> The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: <ul style="list-style-type: none"> <li>i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.</li> <li>ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26.</li> <li>iii. Disclosures that identify and explain the amounts in the entity’s financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing, and certainty of future cash flows from any exploration and evaluation assets recognized.</li> </ul>

**(i) 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 entity and can be measured reliably.

**ii. Revenue from exchange transactions**

**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 each period.

**b) Budget information**

The original budget for FY 2025 was approved by the County Assembly on 30<sup>th</sup> June 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the entity upon receiving the respective approvals in order to conclude the final budget.

The entity's budget is prepared on a different basis from the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on an 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 actual as per the statement of financial cash flows has been presented.

**c) 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.

**Summary of Significant Accounting Policies (Continued)**

**a) 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.

**b) 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.

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.

**c) Financial instruments**

IPSAS 41 addresses the classification, measurement, and derecognition of financial assets and financial liabilities, introduces new rules for hedge accounting, and a new impairment model for financial assets. The entity does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Funds' 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.

**Financial assets**

**Classification of financial assets**

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

***Nyandarua County Facility Improvement Financing  
Annual Report and Financial Statements for the financial year ended June 30, 2025***

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 investments in equity instruments.

**Subsequent measurement**

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

**Amortized cost**

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

**Fair value through net assets/ equity**

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

**Fair value through surplus or deficit**

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

**Trade and other receivables**

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

**Impairment**

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

***Nyandarua County Facility Improvement Financing  
Annual Report and Financial Statements for the financial year ended June 30, 2025***

---

**Financial liabilities**

**Classification**

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

**d) 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 of 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 of cost and 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.

**e) 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.

**f) 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 recognizes a social benefit as an expense for the social benefit scheme at the same time that it recognizes 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.

*Nyandarua County Facility Improvement Financing  
Annual Report and Financial Statements for the financial year ended June 30, 2025*

**Summary of Significant Accounting Policies (Continued)**

**g) 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.

**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.

**h) 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.

**i) 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 has 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.

**j) 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.

**k) 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.

**Summary of Significant Accounting Policies (Continued)**

**l) Related parties**

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

**m) 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 these financial statements, cash and cash equivalents also include short-term cash imprests and advances to authorized public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

**n) Comparative figures**

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

**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 material adjustment to the carrying amount of the asset or liability affected in future periods.

State all judgements, estimates, and assumptions made e.g.

**a) 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.

**b) 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

***Nyandarua County Facility Improvement Financing  
Annual Report and Financial Statements for the financial year ended June 30, 2025***

---

- 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

**c) Provisions**

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.

***Nyandarua County Facility Improvement Financing  
Annual Report and Financial Statements for the financial year ended June 30, 2025***

**6. Public contributions and donations**

Donation From Development Partners	-
Contributions From the Public	-
<b>Total</b>	<b>-</b>

**7. Transfers from County Government**

County Transfers	10,193,157
DANIDA Grant	21,451,125
Unconditional Development grants	-
<b>Total</b>	<b>31,644,282</b>

**8. Fines, penalties and other levies**

Late Payment Penalties	-
Fines	-
<b>Total</b>	<b>-</b>

**9. Other income**

Consultation	52,892,948
Drugs	31,057,616
RMNCAH	19,832,356
Miscellaneous Income	
<b>Total Other Income</b>	<b>103,782,920</b>

**Nyandarua County Facility Improvement Financing  
Annual Report and Financial Statements for the financial year ended June 30, 2025**

**Notes to the Financial Statements Continued**

**10. Employee Costs**

Description	
Casual Wages	33,813,746
NSSF	330,448
NHIF	148,849
Social Security Contribution	-
Other (Specify)	-
<b>Total</b>	<b>34,293,043</b>

**11. Use of Goods and Services**

Description	
Accomodation And Travel	4,169,320
Bank charges	315,356
Board ,Commitees,Conferences	2,386,260
Catering	4,018,402
Chemicals And Industrial Gases	
Courier & Postal Services	68,950
Dressings & Other Non-Pharms	2,075,362
Domestic travel	966,015
Electricity	9,143,355
Field Allowance	384,050
Food & Rations	2,088,150
Fugicides,Insecticides & Sprays	500,300
General office supplies	2,158,089
Internet Connection	281,440
Labolatory material	1,864,990
Medical Drugs	1,883,288
Other fuel - cooking gas	1,562,361

*Nyandarua County Facility Improvement Financing  
Annual Report and Financial Statements for the financial year ended June 30, 2025*

Other Operating Expenses	1,096,144
Photographic & Audio Visual Materials	674,335
Printing	2,545,857
Purchase Of Beddings & Linen	1,287,286
Purchase of Staff Uniforms	899,180
Refined fuel & Lubricants	1,694,951
Routine Maintenance - Motor vehicles	986,677
Routine Maintance - buildings	839,588
Routine Maintenance - Furniture	504,120
Routine Maintenance - other Assets	6,411,073
Sanitary and cleaning	3,132,406
Advertising, awareness and public meetings	364,900
Telephone	1,118,985
Water and Sewarage	1,503,564
<b>TOTAL</b>	<b>56,924,753</b>

**12. Depreciation and Amortization Expense**

Description	2024-2025
	KShs.
Property Plant and Equipment	-
Intangible Assets	-
<b>Total</b>	<b>-</b>

**13. Finance costs**

Description	2024-2025
	KShs.
Interest On Bank Overdrafts	-
Interest On Loans From Banks	-
<b>Total</b>	<b>-</b>

**Nyandarua County Facility Improvement Financing  
Annual Report and Financial Statements for the financial year ended June 30, 2025**

**14. Gain/(loss) on disposal of assets**

Property, Plant and Equipment	-
Intangible Assets	-
<b>Total</b>	<b>-</b>

**15. Gain/ (loss) on Fair Value Investments**

Investments at Fair Value- Equity investments	-
Fair value – Investment property	-
Fair value- other financial assets (specify)	-
<b>Total Gain</b>	<b>-</b>

**16. Cash and cash equivalents**

Revenue Collection Accounts	30,623,365
Expenditure Accounts	8,491,774
Primary Health Care Account	456,521
<b>Total Cash and Cash Equivalents</b>	<b>39,571,660</b>

**17. Prepayments**

Prepaid Rent	-
Prepaid Insurance	-
Prepaid Electricity Costs	-
Other Prepayments ( <i>Specify</i> )	-
<b>Total</b>	<b>-</b>

***Nyandarua County Facility Improvement Financing  
Annual Report and Financial Statements for the financial year ended June 30, 2025***

---

**18. Inventories**

Description	
Consumable Stores	-
Spare Parts and Meters	-
Catering	-
Other Inventories (Specify)	-
<b>Total Inventories at The Lower of Cost and Net Realizable Value</b>	<b>-</b>

***Nyandarua County Facility Improvement Financing  
Annual Report and Financial Statements for the financial year ended June 30, 2025***

**Notes to the Financial Statements Continued**

**19. Property, plant and equipment**

<b>On 1<sup>st</sup> July 2023</b>	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
<b>On 30<sup>th</sup> June 2024</b>	-	-	-	-	-
<b>On 1<sup>st</sup> July 2024</b>	-	-	-	-	-
Additions	339,215	682,020	259,400	595,500	1,876,135
Disposals	-	-	-	-	-
<b>At 30<sup>th</sup> June 2025</b>	339,215	682,020	259,400	595,500	1,876,135
<b>Depreciation And Impairment</b>					
At 1 <sup>st</sup> July 2023	-	-	-	-	-
Depreciation	-	-	-	-	-
<b>At 30<sup>th</sup> June 2024</b>	-	-	-	-	-
<b>At 1<sup>st</sup> July 2024</b>	-	-	-	-	-
Depreciation	-	-	-	-	-
Disposals	-	-	-	-	-
<b>At 30<sup>th</sup> June 2025</b>	-	-	-	-	-
<b>Net Book Values</b>					
<b>At 30<sup>th</sup> June 2024</b>	-	-	-	-	-
<b>At 30<sup>th</sup> June 2025</b>	339,215	682,020	259,400	595,500	1,876,135

*Nyandarua County Facility Improvement Financing*  
**Annual Report and Financial Statements for the year ended June 30, 2025**

---

**20. Receivables from exchange transactions**

<b>Current Receivables</b>	
Receivables	5,630,625
Current Loan Repayments Due	-
Other Exchange Debtors	-
Less: Impairment Allowance	-
<b>Total Current Receivables</b>	<b>5,630,625</b>
<b>Non-Current Receivables</b>	
Long Term Loan Repayments Due	-
<b>Total Non- Current Receivables</b>	<b>-</b>
<b>Total Receivables from Exchange Transactions</b>	<b>5,630,625</b>

*Nyandarua County Facility Improvement Financing*  
**Annual Report and Financial Statements for the year ended June 30, 2025**

**20. Annex**

**FACILITY REVENUE COLLECTION ACCOUNTS**

	<b>KCB</b>		
<b>NAME OF FACILITY</b>	<b>Account Number</b>	<b>Opening balance</b>	<b>Closing balance</b>
KENTON GITWE	1103650025	102,929.55	19,944.95
KIAMBOGO DISPENSARY	1205423664	7,224.22	152,127.27
MIKARO DISPENSARY H.C	133556539	-	102,994.00
MUNYAKA DISPENSARY	1133034799	124,805.85	56,565.65
RWANYAMBO DISPENSARY	1124876294	20,740.25	25,424.70
BAMBOO H.C	1104141752	18,448.70	856,283.10
MILANGINE H.C	1118089553	27,088.30	1,363,930.05
KARANGATHA H.C	1124252223	37,874.45	851,400.95
KAMUCHEGE DISPENSARY	1206070196	87.50	0.10
WANJOHI H.C	1121815782	191,139.75	1,578,879.75
GATHARA DISPENSARY	1124876421	6,157.00	12,381.89
NJABINI HEALTH CENTER	1105117715	72,884.70	1,042,107.00
HARAKA DISPENSARY	1169655599	10,065.80	217,001.08
HENI H.C	1104033291	17,397.95	448,574.25
GITHABAI DISPENSARY	1175428175	4,482.15	213,588.75
<b>TOTAL</b>		<b>641,151.17</b>	<b>6,941,203.49</b>
	<b>COOP BANK</b>		
<b>NAME OF FACILITY</b>	<b>Account Number</b>	<b>Opening balance</b>	<b>Closing balance</b>
CAPTAIN DISPENSARY	01141468009600	27,642.60	31,277.00
CHAMUKA DISPENSARY	01141501524600	5,500.37	68,548.92
CHARAGITA DISPENSARY	01141690973800	44,598.00	3,984.85
GATIMU H.C	01141501365900	92,210.17	853,873.27
KAHURU DISPENSARY	01141605511400	5,771.55	15,110.55
KAMIRURI DISPENSARY HSSF	01141689427500	1,338.15	3,301.95
KANGUU DISPENSARY	01141691094400	1,213.00	565.40
KASUKU HEALTH CENTRE	01141037050500	43.15	1,348,621.45

*Nyandarua County Facility Improvement Financing*  
**Annual Report and Financial Statements for the year ended June 30, 2025**

KIBURUTI DISPENSARY	01141467983800	11,846.00	80,418.20
KIENI DISPENSARY	01100626362001	975.00	171,577.75
KIHUHA DISPENSARY	01141690012700	2,317.69	106,236.69
KIMATHI DISPENSARY	01141468548500	4,980.00	1,000.00
KIRIOGO DISPENSARY	01141037418600	33,180.95	390,463.70
KITOGO DISPENSARY	01141605404100	19,827.45	20,790.90
KOINANGE DISPENSARY	01141606016700	5,006.85	3,680.65
MAINA AND MWANGI HEALTH CENTRE	01141036298101	10,663.50	1,455.45
MATURA DISPENSARY	01141468582000	-	51,019.75
MIKEU DISPENSARY	01141467992000	326.75	11,674.64
MUMUI DISPENSARY	01141605858000	123,837.35	128,362.05
MUNORU DISPENSARY	01141834938300	13,477.74	136,616.84
NDARAGWA HEALTH CENTRE	01141036881900	609,661.85	2,649,036.40
NGANO HEALTH CENTRE	01141036475200	68,532.96	2,055,554.61
NGORIKA HEALTH CENTRE	01141412596500	1,777.60	862,879.05
NYAIROKO DISPENSARY	01141689752500	3,571.15	13,421.15
NYS TUMAINI TUMAINI DISPENSARY REVENUE ACCOUNT	01141467398000	10,639.80	13,939.80
OLAIMUTIA DISPENSARY	01141690436200	-	1,443.00
RURII DISPENSARY	01141467776600	5,700.95	7,236.85
<b>TOTAL</b>		<b>1,104,640.58</b>	<b>9,032,090.87</b>

NAME OF FACILITY	EQUITY BANK		
	Account Number	Opening balance	Closing balance
BAARI DISPENSARY- HSSF ACCOUNT	0160297009611	13,927.40	644,380.75
GATHIRIGA DISPENSARY	1900280939720	74,711.60	74,711.60
GATONDO DISPENSARY (HSSF A/C )	0620297002545	13,325.05	13,325.05
GETA BUSH HEALTH CENTRE	0200297694789	931.60	931.60
GETA FOREST DISPENSARY	0200298835761	220,785.38	220,785.38
GICHUNGO DISPENSARY	0620280382549	199,819.50	199,819.50

*Nyandarua County Facility Improvement Financing*  
**Annual Report and Financial Statements for the year ended June 30, 2025**

HUHOINI DISPENSARY	0160261584173	243,131.45	243,131.45
KAHEMBE DISPENSARY HSSF ACCOUNT	0160297196546	2,100,389.85	2,100,389.85
KAIMBAGA HEALTH CENTRE	0620296990016	170,928.42	170,928.42
KANJUIRI DISPENSARY SELF HELP	0620297000008	41,616.30	41,616.30
KARAMPTONI DISPENSARY	0160282197836	1,054.65	1,054.65
KIHUHO DISPENSARY	0620262447559	36,213.95	36,213.95
KIRIMA DISPENSARY	0620297191451	16,811.20	16,811.20
KWA MBEKENYA 410 BRIDGE	0200297696975	158,788.30	158,788.30
LERESHA DISPENSARY HEALTH CENTER	0770296966445	10,489.00	10,489.00
LESHAU PONDO HEALTH CENTRE	0160297027343	706,837.00	706,837.00
MAKARA DISPENSARY	0620285792311	14,356.02	14,356.02
MANUNGA DISPENSARY	0620297004428	1,349,541.25	1,349,541.25
MASTO DISPENSARY	0160260606795	52,923.10	52,923.10
MBUYU DISPENSARY EXPENDITURE A/C	0160285803035	2,995.75	2,995.75
MUKINDU DISPENSARY	0620296998555	4,418.35	4,418.35
MUKUNGI DISPENSARY HEALTH CENTRE	0200297101234	240,453.55	240,453.55
MURUNGARU HEALTH CENTRE	0200296916108	2,464,380.35	2,464,380.35
MUTARAKWA HEALTH CENTRE	0200297481896	2,905.40	2,905.40
NANDARASI DISPENSARY	0200190648168	266,876.00	266,876.00
NDEMI HEALTH CENTRE	0620297003346	31,900.15	31,900.15
NDIVAI DISPENSARY HSSF ACCOUNT	0160297224678	168,312.70	168,312.70
NDUNYU NJERU DISPENSARY H.C	0200296962107	45,391.21	45,391.21
NEW MAWINGO HEALTH CENTRE	0620296997400	2,472.00	511,038.55
OLBOLOSSAT DISPENSARY	0160297004387	17,161.20	17,161.20
OLD MAWINGU HEALTH CENTER	0200297019141	2,336,249.85	2,336,249.85
PASSENGA DISPENSARY	0620284455431	99,595.60	99,595.60
PESI DISPENSARY(HSSF ACCOUNT)	0160297004739	11,487.30	11,487.30
SHALOM DISPENSARY (HSSF A/C)	0620296997392	10,091.90	10,091.90
SHAMATA DISPENSARY HSS ACCOUNT	0160297379660	476,048.65	476,048.65

*Nyandarua County Facility Improvement Financing*  
**Annual Report and Financial Statements for the year ended June 30, 2025**

SHAURI DISPENSARY (HSSF ACCOUNT)	0160297429686	21,305.85	21,305.85
SILIBWET DISPENSARY HSSF ACCOUNT	0160297090189	954,530.65	954,530.65
SUBUKU DISPENSARY	0160297011959	433,376.10	433,376.10
TUMAINI HEALTH CENTRE	0620296969917	448,230.80	448,230.80
TURASHA DISPENSARY	0200262418452	15,341.90	15,341.90
URUKU DISPENSARY HSSF ACCT	0160297013662	1,457.80	1,457.80
WERU HEALTH CENTRE	0200297002352	29,486.50	29,486.50
<b>TOTAL</b>		<b>13,511,050.58</b>	<b>14,650,070.48</b>