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REPORT

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THE AUDITOR-GENERAL

ON

KITALE COUNTY REFERRAL LEVEL 4
HOSPITAL

FOR THE YEAR ENDED
30 JUNE, 2025

COUNTY GOVERNMENT OF TRANS NZOIA

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**KITALA COUNTY REFERRAL HOSPITAL
LEVEL 4 HOSPITAL
(Trans Nzoia County Government)**

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

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

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1. Acronyms & Glossary of Terms

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

CSR	Corporate Social Responsibility
SHA	Social Health Authority
OSHA	Occupational Health & Safety Act
PFMA	Public Financial Management Act
MED SUP	Medical Superintendent
Fiduciary Management	Key management personnel who have financial responsibility in the Kitale County Hospital.

2. Key Kitale County Hospital Information and Management

(a) Background information

Kitale County Hospital is a level 4 hospital established under the Kenya Gazette Vol. CXVI-No. 122 and is domiciled in Trans Nzoia County under the Department of Health Services and Sanitation. The hospital is governed by a Board of Management.

(b) Principal Activities

The principal activities of the hospital are providing a wide range of healthcare services, managing resources, ensuring quality and safety, and promoting public health.

(c) Key Management

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

- County department of health
- Hospital Management Board
- Medical Superintendent
- Hospital Management Team

(d) Fiduciary Management

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

No.	Designation	Name
1.	Medical Superintendent	Dr Antony Wamalwa
2.	Head of finance	Godfrey Nyongesa Kiliswa
3.	Head of supply chain	Thomas Wefwile
4.	Hospital administrator	Julius Sifuna
5.	Nurse services manager	Jedida Wamalwa

(e) Fiduciary Oversight Arrangements

- Hospital management Board
- County Department of Health Services and Sanitation
- County Internal Audit Unit
- County Assembly

Key Kitale County Hospital Information and Management (continued)

(f) Kitale County Hospital Headquarters

Kitale County Hospital
Kitale-Kapenguria Road, 100m from Museum Junction
P. O. Box 98-30200
Kitale, KENYA

(g) Kitale County Hospital Contacts

Telephone: (+254)723461204
E-mail: medsuptkitale@gmail.com

(h) Kitale County Hospital Bankers

Co-operative Bank of Kenya
Kitale Branch
Ac. No. 011001220870001

Ecobank
Eldoret Branch
Ac. No. 6610004128

(i) Independent Auditors

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


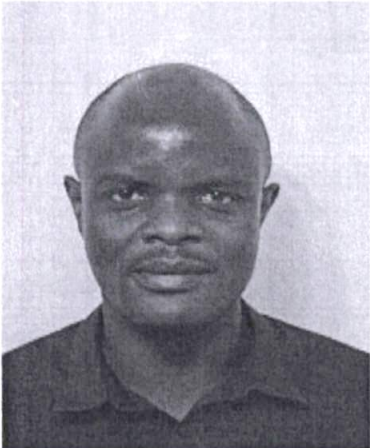
(j) Principal Legal Adviser

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



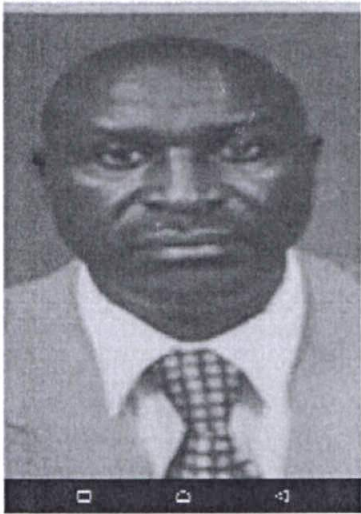
(k) County Attorney




PO. Box. 4211-30200
Kitale, Kenya


3. The Board of Management

Ref	Directors	Details
1.	 <p data-bbox="284 846 788 878">Carolyne Nalyanya, Interim Chairperson</p>	<p data-bbox="813 403 1495 1032">Carolyne Mutoro Nalyanya is currently the Health Coordinator-Health Department: Catholic Diocese of Kitale. She is a Public Health Officer with a Bachelor of Science Degree in Public Health from Jomo Kenyatta University of Agriculture and Technology. She is a seasoned and resolute professional with expertise in strategic management, resource mobilization, health promotion, participatory approaches, project appraisals, human resource management, budgeting and budget control, analytical applications, leadership and governance and quality improvement in health care systems. Over 25 years of first-hand experience in health programming in non-state institutions specifically international non-governmental organizations and faith-based health care institutions. A proven track record in oversight role provision to health facilities through the facility boards and Facility Management Teams.</p>
2.	 <p data-bbox="284 1518 686 1550">Dr Antony Wamalwa, Secretary</p>	<p data-bbox="813 1041 1495 1628">Dr Antony Wamalwa is a Specialist Obstetrician Gynaecologist who has been serving as the Medical Superintendent of Kitale County Referral Hospital since January 2023. Dr Wamalwa holds a Bachelor of Medicine and Bachelor of Surgery degree acquired from the University of Nairobi in 2007, and a Master of Medicine degree in Obstetrics and Gynaecology also acquired from the University of Nairobi in 2016. Prior to his appointment as Medical Superintendent, Dr Wamalwa had worked as a Medical Specialist at Kitale County Hospital for 7 years. Dr Wamalwa is a highly motivated leader who is inspired by his passion for improving health care service delivery. As Medical Superintendent, he oversees the overall supervision of operations and day-to-day running of the hospital. He is a resident of Kiminini Sub County, Trans Nzoia County.</p>




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

3.	 <p>Dr Zaeituni Mulaa, Deputy County Director of Health</p>	<p>Dr. Zaeituni Akajoroit Mulaa is a specialist pharmacist focused on pharmacoepidemiology and pharmacovigilance who has been serving as the acting county director of health since 2023. Dr. Mulaa holds a Bachelor of pharmacy from the University of Nairobi in 2012 and a Master of Pharmacy in Pharmacoepidemiology and pharmacovigilance also from the University of Nairobi in 2020. Dr. Zaeituni has a vast experience in leadership. As the acting director of health, she coordinates primary healthcare activities in the county. She is a resident of saboti sub county, matisi ward in Transnzoia county</p>
4.	<p>Julia Ngeiywa, Member</p> 	<p>Julia Kanyi Ngeiywa trained Human Resource officer from the University of Nairobi with a Bachelor of Commerce (Human Resources) in the year 2002 – 2008. She worked at Karangata Group of Schools – Nairobi in the Position of Secretary later in 2008 – 2019, and with Multi-Media University as the Senior Secretary. Currently, she is the chairperson Trans Queens and Kings Local Poultry Farmers as well as the chairperson Sango Secondary School</p>
5.	 <p>Kepher Simiyu, Member</p>	<p>Rev Dr. Kepher Simiyu Kisobo joined Teachers Service Commission as Assistant Teacher (Kahuhia Girl’s High School-Muranga) from 1986 to 1996. He then joined St. Anthonys Boys High School-Kitale in 1996. After having worked a few years, he was transferred to Kibomet Sec School and later to St Francis Secondary School- Kolongolo. In February 2002, he decided to explore Calling in serving God and enrolled in Logos Christian College and graduate school Bachelor of Biblical Studies /Christian Counseling and graduated in 2005 and provided an avenue in Pastoral Ministry. Currently he is an ordained minister of deliverance church overseeing ten churches. In April 2014, he moved on to lecture in Kisii University as a part time lecture in the Department of Art and Social Science up to date. Currently he is teaching In Chisare Secondary School. A Total of 36 years in Education.</p>
6.	<p>Sharon Luseno, Member</p>	<p>Sharon Luseno is an accomplished Accountant with a degree in Business Administration specializing in finance from Kiriri Womens University of Science and Technology. She has developed a strong expertise in Financial Reporting, Budgeting, and Tax</p>

		<p>Compliance. Sharon is committed To Leveraging her skills to support businesses in achieving their financial objectives while ensuring transparency and integrity in their operations. As a board member, she aspires to create a health care environment that prioritises high quality, accessible care for the community,</p>
<p>7.</p>	 <p>Beatrice Lukoko, Member</p>	<p>Ms Beatrice Nyakoa Lukoko. Currently, I am the Assistant County Commissioner Trans Nzoia County. I hold an MSc in Human Resource Management from Jomo Kenyatta University of Agriculture and Technology (JKUAT) and a BSc in Disaster Mitigation and Sustainable Development from Masinde Muliro University of Science and Technology (MMUST). With a strong background in risk assessment, strategic planning, workplace safety, human resource management, public administration, and administrative procedures, I am passionate about enhancing disaster preparedness, fostering effective leadership, and driving sustainable development. One of my key achievements includes successfully coordinating disaster response and risk mitigation efforts in various administrative capacities, improving community resilience and safety. I am committed to supporting policies and initiatives that enhance patient care, staff welfare, and the overall resilience of the hospital. In my free time, I enjoy reading, traveling, and exploring current affairs and history.</p>
<p>8.</p>	 <p>Julius Sifuna, Health Administrative Officer</p>	<p>Julius Sifuna is a Health Administrative Officer who has served in this role for a period of 5 years in different work stations. He holds a Master’s Degree in Governance and Ethics, a Bachelor’s degree in Public Administration and Governance and a Professional Certificate in Cooperate Governance. He is a certified member of the Kenya Association of Health Administrators (KAHA), a Full Member of the Kenya Institute of Management and an Associate member of the Institute of Corporate Governance. Sifuna brings on board immense administrative and governance knowledge to the board and management of Kitale County Hospital.</p>

9.		Erick Obat	<p>Dr Erick Patrick Adero Obat has been a practicing pharmacist in Kitale town in Trans Nzoia County for the past 26 years after graduating from the University of Nairobi with a Bachelor of Pharmacy (B. Pharm) degree.</p> <p>Born in 1969 in Kisumu County, he was appointed as the chairman of Board of Management of Kitale County Referral Hospital in July 2023 of which he served until November 2024 when he tendered his resignation as the board chair to the appointing authority.</p>
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4. Key Management Team

Ref	Management	Details
1.	<p>Dr Antony Wamalwa</p> 	<p>Medical Superintendent</p>
2.	<p>Julius Sifuna</p> 	<p>Health Administrative Officer</p>
3.	<p>Godfrey Nyongesa Kiliswa</p> 	<p>Hospital Accountant</p>

5. Chairman's Statement

The past year has been one of resilience, strategic realignment, and focused investment in the health department for both Kitale County Hospital (KCH) and Wamalwa Kijana Teaching and Referral Hospital (WKTRH). On behalf of the board of management, I commend the hospital leadership, staff, partners, and stakeholders for their unwavering commitment to our intentions for the hospitals in executing the patient-centred approach at all levels of the management pyramid. The year under review observed the scheduled quarterly board meetings and several special meetings because of the establishment of WKTRH to be the main magnificent referral hospital for Trans-Nzoia County. This required a lot of consultation with the executive of the county and advisers in the health sector. Besides, the sub-committee within the board conduct the sessions to review operational performance, financial & administrative management besides the heavy infrastructural development. The Board maintained a strong governance framework to ensure strategic guidance, compliance, and accountability across all levels to better align with emerging health sector reforms and county health department development priorities.

Our financial year 2024-2025 was marked with wise resource management despite the constrained funding vis-a-vis the proposed operations for expenditures on development and health care services demand for the 3 health facilities under the board. Our revenue channels included the government grants and subventions, NHIF/ SHIF/SHA reimbursements, own source revenue/ user fees and donor support through partnership agreements. Expenditures were directly on essential medical supplies, locums for health workers for the heavy workload, utility costs and infrastructure especially at WKTRH. In this financial year under review, the facility collected KES 64,476,700. Out of the total revenue, 70% is usually spent on health products and technologies (drugs, non-pharmaceuticals, laboratory reagents, x-ray supplies), and the rest spent on other recurrent and development expenses. All expenditures are approved by the Hospital Management Team (HMT) and Hospital Management Board (HMB) before being executed.

The above withstanding, as a board we encountered challenges ranging from inadequate workforce deployment to meet the expected demand for service delivery, delay in disbursement of funds especially from SHA and lack of sufficient funds to sustain the supply chain especially for essential commodities and bring WKTRH to the required intended standards. However, these challenges

also present opportunities for innovations and policy reviews to explore other avenues including the improvement we had to set out for the hospital information system to enhance revenue collection. As a board, our future outlook is to have Kitale County Hospital offer specialized services and we develop WKTRH to another level. The two facilities will work in tandem to ensure efficiency in Trans Nzoia county



.....
Name

Chairman to the Board

6. Report of The Medical Superintendent

The 2024/2025 financial year marked an important period of transition and growth for Kitale County Hospital. While the first half of the period was dominated by migration of services to Wamalwa Kijana Teaching and Referral Hospital, the latter half heralded the beginning of consolidation and strengthening of the services remained at Kitale County Hospital.

At the beginning of the 2024/2025 financial year, most in-patient and out-patient services were still at Kitale County Hospital. Only the medical wards, and the chronic disease management clinics had been relocated to Wamalwa Kijana Teaching and Referral Hospital. In August 2024, the reproductive health, paediatric, and out-patient departments were relocated to Wamalwa Kijana Teaching and Referral Hospital, marking the biggest relocation of services in any single month. This was followed by relocation of the surgical and emergency departments in October 2024, marking the closure of in-patient services at Kitale County Hospital.

Despite this massive relocation, Kitale County Hospital remained with some important units offering specialist out-patient services. These include the renal unit, dental unit, gender-based violence, physiotherapy, occupational therapy, orthopaedic technology, x-ray unit, comprehensive care centre, and regional public health laboratory. Kitale County Hospital also has important plants including the incinerator and back-up generator.


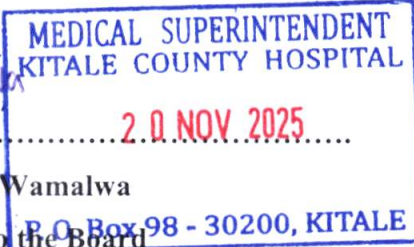
Throughout this relocation, the medical superintendent and the management board of Kitale County Hospital were overseeing operations at Wamalwa Kijana Teaching and Referral Hospital in acting capacity. This ensured a seamless transition and synergy between the two facilities with decongestion of Kitale County Hospital and utilization of the state of art infrastructure at Wamalwa Kijana Teaching and Referral Hospital. The administration of the two hospitals was separated in April 2025 when the County Director of Health was appointed as medical superintendent of Wamalwa Kijana teaching and referral Hospital in acting capacity.

Regarding financial performance, the hospital collected KES 64,476,700 compared to KES 160,158,473 from the previous financial year. This significant reduction in revenue was mainly due to migration of services to Wamalwa Kijana Teaching and Referral Hospital. The hospital administration focused on strengthening the services that remained at Kitale County

Hospital, while the hospital management board ensured proper implementation of the facility improvement financing act. Inadequate staff, frequent commodity stock-outs, and unpredictable reimbursements from the social health authority were among the major challenges affecting revenue collection. The burden of outstanding payables accrued from previous financial years (pending bills) also remains a major challenge.

Going forward, the department of health is planning to establish an in-patient mental health unit at Kitale County Hospital to cut down on referral of psychiatry patients to Moi Teaching and Referral Hospital, and Kakamega Teaching and Referral Hospital. This cater will also include a mental wellness clinic to cater for county staff who have mental health challenges. The department is also planning to establish an adolescent clinic at Kitale County Hospital with support from the donor funded USAID/AMPATH/UZIMA program. Another significant development which impacts Kitale County Hospital is the planned establishment of a cancer centre at the neighbouring Mt. Elgon County Hospital. The hospital administration has put in place measures to ensure that the unused in-patient buildings at Kitale County Hospital are regularly opened, cleaned and maintained to avoid dilapidation due to disuse. There is also a plan to remove asbestos from the all the buildings that still have it in line with public health requirements.

With implementation of all these projects, Kitale County Hospital will remain a regional centre of excellence in health service delivery alongside Wamalwa Kijana Teaching and Referral Hospital in keeping with the Governor's manifesto.


.....
Dr Antony Wamalwa
Secretary to the Board


7. Statement of Performance Against Predetermined Objectives

In compliance with Section 164(2)(f) of the Public Finance Management Act, 2012, Kitale County Hospital provides this statement of performance against its predetermined objectives for the FY 2024/2025. The hospital had 5 thematic pillars as listed below:

- Pillar 1: Service delivery
- Pillar 2: Leadership and Governance
- Pillar 3: Human Resource
- Pillar 4: Health Information Systems
- Pillar 5: Research, Development and Partnerships

The hospital develops its annual work plans based on these pillars, and performance is monitored quarterly through departmental reports, performance contracts, and management review meetings. For the reporting period, Kitale County Hospital achieved notable progress in line with its strategic objectives, as summarized below:

Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
Pillar 1: Service delivery	Strengthen the services that remained at Kitale County Hospital	Number of patients attended Range of services offered	Procuring supplies, and maintaining infrastructure in the renal unit, eye unit, dental unit, and reference laboratory	Ensured uninterrupted service delivery within the respective units
Pillar 2: Leadership and Governance	Strengthen leadership and governance structures at different management levels	Number of meetings conducted Minutes of the meetings conducted	Conducted monthly departmental meetings, quarterly HMT and Board meetings	Conducted 12 departmental meetings, 4 HMT and Board meetings
Pillar 3: Human resource	Enhance employee capacity	Number of trainings done Number of staff	Conduct training needs assessment amongst the staff	Conducted four trainings; Strategic

	building through trainings	trained	Train staff on need basis	Leadership Development Programme (SLDP), Senior Management Course (SMC) and Supervisory and Leadership Course, and Induction Approximately 100 staff trained
Pillar 4: Health Information Systems	Enhance service delivery through the use of information technology	Acquisition of a HMIS system	Identification of a suitable HMIS system Allocation of funds for acquisition of a HMIS system Procurement of a HMIS system	Suitable HMIS system identified (AfyaKe) Funds allocated in the 2025/2026 budget for acquisition of a HMIS Procurement process of a HMIS system ongoing
Pillar 5: Research, development and partnerships	Foster collaborations with development partners and sponsors	Number of partners identified Number of partners engaged Number of partners retained	Identified areas that require support Engaged potential partners and sponsors	Identified 4 potential partners and sponsors Signed two MOUs One MOU renewed

Linkage to performance contracts

The achievements outlined were integrated into departmental and individual performance contracts, ensuring accountability and alignment with both hospital and county health objectives. This framework enabled WKTRH to meet and, in some cases, surpass its targets, thereby contributing to improved health outcomes and strengthened service delivery within Trans Nzoia County.

8. Corporate Governance Statement

Introduction

The Kitale County Hospital Management Board is committed to ensuring high standards of corporate governance to achieve the hospital's vision, mission, and core objectives. The board continuously guides the hospital's strategic direction, ensures provision of high-quality healthcare services, and supervises financial management to ensure prudent utilization of resources and accountability.

Appointment of board members

The board is comprised five non-executive members who are appointed by the county executive committee member responsible for health services and sanitation, and vetted by the county assembly, and four executive members who are appointed by virtue of the offices they hold in the county and national governments. The non-executive members consist of the chairperson and five members who represent the faith-based organizations, women groups, the youth, and persons living with disabilities respectively. The executive members consist of the medical superintendent who serves as the secretary to the board, the county director of health services and sanitation, the health administrative officer, and a representative of the county commissioner. The board members serve for a period of three years which is renewable once.

Roles and functions of the board

The board is responsible for providing the overall strategic leadership, ensuring adherence to high quality healthcare services, and overseeing financial management to ensure prudent utilization of resources, accountability, and compliance with applicable laws, rules, and regulations. The board is responsible for approving the hospital's strategic plans, annual work plans, annual budgets, and quarterly facility improvement financing budgets. The chairperson provides leadership and guidance to ensure the board discharges its duties effectively and fulfils its obligations

Induction, training and development

After gazettelement, the board was officially inaugurated in July 2023 after which the board members underwent induction and sensitization on the corporate governance and financial management of the hospital. The board also had a special meeting with the Hospital Management Team to promote mutual understanding of the roles, delegations and boundaries. The board encouraged a teamwork approach rather than a boss subordinate relationship. Open flow of relevant information between the board and management enabled board members to understand the challenges affecting service delivery and implement mitigating interventions.

Board and members' performance

The performance of the Board and its individual members is reviewed annually through a self-assessment process guided by the Mwongozo Code. This evaluation covers governance effectiveness, strategic oversight, financial stewardship, and stakeholder engagement. Findings are used to strengthen governance practices and improve decision-making.

Number of board meetings held and attendance

During the 2024/2025 financial year, the board held four regular meetings at the beginning of each quarter whose main objective was review the expenditure report for the previous quarter and approve the budget for the respective quarter. The board also held several special meetings which were convened to discuss emerging issues such as proposals for special and supplementary budgets, and relocation of services from Kitale County Referral Hospital to Wamalwa Kijana Teaching and Referral Hospital. All board meetings were well attended, and performance of individual members was deemed to be satisfactory. No board meeting called off due to lack of quorum.

The board presided over relocation of services from Kitale County Hospital to Wamalwa Kijana Teaching and Referral Hospital. Due to interdependency between the two hospitals, the county executive committee member responsible for health services and sanitation authorised the board to oversee operations at Wamalwa Kijana Teaching and Referral Hospital in acting capacity until when a substantive board is gazetted for the new hospital

Succession plan

The Board has put in place a succession plan to ensure continuity of leadership and service delivery at all levels. This plan identifies key positions within the hospital's organizational structure and develops a pipeline of potential successors who are mentored and empowered with the necessary skills to fill those positions when they fall vacant.

Conflict of interest policy

The hospital maintains a clear policy on the management of conflicts of interest. Board members are required to declare any personal or professional interests that may conflict with their fiduciary duties. Such declarations are recorded, and members abstain from discussions or decisions where a conflict exists. No board member has declared a conflict of interest as regards financial, competitive, relational or confidential matters

Board remuneration

Board members are remunerated according to the guidelines provided by the Salaries and Remuneration Commission (SRC). These guidelines ensure fairness, transparency, and alignment with public sector governance standards. Board members are entitled to sitting allowances and reimbursement of expenses directly related to the execution of their duties.

Ethics and conduct

The board is guided by a strict code of conduct and ethics as spelt out in chapter six of the constitution of Kenya 2010 and the public officer ethics act. Members are expected to demonstrate integrity, accountability, and professionalism in all their dealings. The hospital has also adopted a Code of Conduct that binds all Board members and staff. The board supports implementation of HE the Governor's vision for the hospital as outlined in his manifesto, but steers clear of political competition and maintains a healthy relationship with members of the county assembly and other opinion leaders.

Governance audit

A governance audit is conducted periodically in accordance with Mwongozo requirements. This independent review assesses the hospital's governance framework, structures, policies and processes to ensure compliance with laws, rules, regulations, and ethical standards. The last audit confirmed satisfactory compliance with statutory requirements while highlighting areas for improvement.

Communication policy

The hospital has adopted a Communication Policy that promotes openness, transparency, and accountability in its interactions with stakeholders. The policy provides for structured communication with the public, county government, partners, and other stakeholders, while safeguarding confidentiality where required.

Terms of reference of committees

The board has established the following two sub-committees which have clearly defined terms of reference that are reviewed periodically to ensure that they remain functional and relevant.

- I. Finance sub-committee whose main objective is to oversee financial reporting, risk management, internal controls and audit processes
- II. Quality assurance sub-committee whose main objective is to ensure continuous improvement in the quality of services provided in the hospital and manage risks associated with service delivery.

Related party transactions

The hospital has adopted a policy on related party transactions to ensure that all dealings with Board members, management, or connected persons are conducted transparently, at arm's length, and in the best interests of the hospital. All such transactions are disclosed in the financial statements and reported to the Board for approval.

9. Management Discussion and Analysis

Introduction

Kitale County Hospital is a Level 4 facility situated in Hospital ward, Kiminini sub-county of Trans Nzoia County. It was the main referral facility in the county before full operationalization of Wamalwa Kijana Teaching and Referral Hospital in the year 2024. The financial year under review was characterized by relocation of all in-patients and selected out-patient services to Wamalwa Kijana teaching and Referral Hospital. Kitale County Hospital remained with several specialist out-patient services, including those with heavy infrastructural investment which could not be moves such as the eye unit, regional public health laboratory, and comprehensive care centre.

Clinical/operational performance

At the beginning of the financial year in July 2024, the hospital had a bed capacity of 230 which included reproductive health, paediatrics and surgical wards. The internal medicine wards had already been relocated to Wamalwa Kijana Teaching and Referral Hospital. In August 2024, the bed capacity reduced to 50 with relocation of reproductive health and paediatric departments. In October 2024, in-patient services were closed at Kitale County Hospital with relocation of the department of surgery. The in-patient admissions for the whole financial year are as shown in the table below

Kitale County Referral Hospital (Trans Nzoia County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

Month	Inpatient Admissions Over Five	Inpatient Admissions Under Five
Jul-24	1131	230
Aug-24	275	0
Sep-24	136	0
Oct-24	31	0
Nov-24	0	0
Dec-24	0	0
Jan-25	0	0
Feb-25	0	0
Mar-25	0	0
Apr-25	0	0
May-25	0	0
Jun-25	0	0
Jul-25	0	0

Outpatient services were still domiciled at Kitale County Hospital at the turn of the financial year in July 2024. However, these were relocated to Wamalwa Kijana Teaching and referral Hospital in August 2024. Out-patient attendance for the whole financial year is as shown in the table below

Month	OPD Attendance <5yrs Female	OPD Attendance <5yrs Male	OPD attendance >5yrs Female	OPD attendance >5yrs Male
Jul-24	1017	991	6650	4065
Aug-24	487	455	4765	2961
Sep-24	285	331	3550	2680
Oct-24	76	84	656	637
Nov-24	3	0	0	2
Dec-24	0	0	0	0
Jan-25	0	0	0	0
Feb-25	0	0	0	0
Mar-25	0	0	0	0
Apr-25	0	0	0	0
May-25	0	0	0	0
Jun-25	0	0	0	0
Jul-25	349	615	73	105

Kitale County Referral Hospital (Trans Nzoia County Government)
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Special clinics were relocated to Wamalwa Kijana Teaching and referral Hospital along with their respective departments. Special clinic attendance for the whole financial year is as shown in the table below

Month	Nutrition Clinic Attendance	Renal Clinic Attendance	Obstetrics Gynaecology Clinic Attendance	Surgical Clinic Attendance	All other Special Clinics Attendance
Jul-24	0	32	0	0	0
Aug-24	11	16	57	151	49
Sep-24	0	0	0	170	59
Oct-24	0	0	0	0	0
Nov-24	0	0	0	0	0
Dec-24	75	19	0	0	0
Jan-25	75	19	0	0	0
Feb-25	0	8	0	0	0
Mar-25	0	6	0	0	0
Apr-25	0	6	0	0	0
May-25	0	6	0	0	0
Jun-25	0	6	0	0	0
Jul-25	0	6	0	0	0

The dental unit is one of the departments that remained at Kitale County Hospital for the entire financial year. Dental clinic attendance for the whole financial year is as shown in the table below

Month	Dental Clinic Attendance (Excluding fillings and extractions)	Dental Extractions Attendance	Dental Fillings Attendance
Jul-24	705	406	8
Aug-24	64	233	497
Sep-24	0	0	0
Oct-24	99	206	0
Nov-24	0	0	0
Dec-24	347	320	5
Jan-25	394	331	18
Feb-25	290	314	13
Mar-25	299	337	16
Apr-25	509	392	0
May-25	0	406	0
Jun-25	2	385	0
Jul-25	0	0	0

Financial performance

The hospital's main source of revenue is rendering of medical services which comes either in the form of user fees paid via the Mpesa pay bill, or reimbursements from the Social Health Authority. In the 2024/2025 financial year, the hospital collected KES 63,704,336 from rendering of medical services. In the previous financial year 2023/2024, the hospital collected KES 160,158,473 from rendering of medical services. This 70 per cent decrease in revenue is attributed to relocation of services to Wamalwa Kijana teaching and Referral Hospital.

Funds were utilized according to budgets prepared by the Hospital Management Team and approved by the Hospital Management Board as per the facility improvement financing act. Most of the funds were spent on medical and clinical costs which include procurement of health products and technologies (medical drugs, non-pharmaceuticals, laboratory reagents, and x-ray supplies). In the 2024/2025 financial year, KES 46,881,080 which represents 80% of the revenue was spent on medical and clinical costs. In the previous financial year, KES 108,826,850 which represented 70% of the revenue was spent on medical and clinical costs.

Key projects and investment decisions implemented or ongoing

The management of Kitale County Hospital is planning to implement the following projects at the hospital in collaboration with the county department of health and development partners in the 2025/2026 financial year

- Establishment of an in-patient mental health unit
- Establishment of a staff mental wellness clinic
- Establishment of an adolescent clinic (supported by USAID/AMPATH/Uzima)
- Establishment of a cancer centre at the neighbouring Mt Elgon County Hospital

Compliance with statutory requirements

The hospital was compliant with statutory requirements and there was no major non-compliance that could have exposed the hospital to potential contingent liabilities. The management in collaboration with the quality improvement committee put measures in place to avoid the risk of


litigation resulting from medical malpractice. There were no ongoing or potential court cases against the hospital.

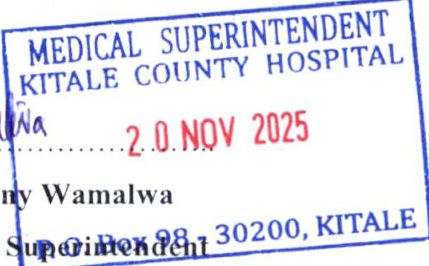
Major risks facing the facility

Despite major challenges such as shortage of staff and delayed reimbursements from the Social Health Authority, there were no major operational or financial risks facing the hospital

Material arrears in statutory/financial obligations

The only outstanding financial obligations were payables. At the end of the 2024/2025 financial year, the hospital had accounts payables of KES 22,523,368


..... 2.0 NOV 2025
Dr Antony Wamalwa
Medical Superintendent
P.O. Box 88, 30200, KITALE



10. Environmental And Sustainability Reporting

(i) Sustainability strategy and profile

Global and National Context

The hospital operates within a dynamic global and national environment shaped by political, economic, and social trends. Climate change, increasing health needs, constrained fiscal space, and global commitments to sustainable development continue to shape our operations. Internationally, the Sustainable Development Goals (SDGs) provide a framework for aligning health services with broader sustainability objectives. Kitale County Hospital's mandate and activities directly contribute to SDG 3 (Good Health and Well-being), while also advancing goals related to reduced inequalities (SDG 10), gender equality (SDG 5), decent work (SDG 8), and responsible consumption and production (SDG 12).

Sustainability Priorities and Policy Framework

The hospital has prioritized sustainability along three dimensions:

Environmental sustainability – through responsible energy use, waste management, and ensuring reliable supply of critical resources such as oxygen.

Social sustainability – by enhancing patient access to quality care, promoting equity in service provision, and supporting youth, women, and persons with disabilities (PWDs) through inclusive procurement practices.

Financial and institutional sustainability – by strengthening revenue collection systems, managing costs prudently, and embedding accountability in all operations.

These priorities are guided by national policies, the Public Finance Management Act, Public Procurement and Asset Disposal Act, and the hospital's own strategic plan and service delivery charter.

Achievements

During the reporting period, the hospital recorded several key sustainability gains. The relocation of services to Wamalwa Kijana Teaching and Referral Hospital has not only improved patient experience but also reduced congestion, making service delivery more efficient. The repair of the oxygen plant at Wamalwa Kijana Teaching and Referral Hospital has enhanced self-sufficiency and reduced the hospital's carbon footprint by lowering reliance on external suppliers. The digitization of operations through a Hospital Management Information System (HMIS) has improved efficiency, transparency, and increased revenue collection by reducing leakages.

In procurement, the hospital adhered to government policy on inclusion by allocating a proportion of contracts to youth, women, and PWD-owned enterprises, as well as prioritizing local suppliers and contractors where possible. This has supported local economic development and contributed to poverty reduction in Trans Nzoia County.

Challenges and Mitigation Measures

Despite these gains, challenges persist. The hospital continues to grapple with unpredictable Social Health Authority (SHA) reimbursements, which undermine cash flow and financial sustainability. In addition, frequent industrial actions by healthcare workers reduced service volumes and affected revenue targets. On the staffing front, shortages across cadres, particularly among nurses have limited the hospital's ability to fully meet patient demand.

To mitigate these challenges, Kitale County Hospital has intensified engagement with relevant authorities to improve reimbursement timelines, strengthened workforce planning, and invested in digital systems to ensure efficiency in claims processing and financial management. The Board has also prioritized succession planning and resource mobilization through partnerships.

Service Delivery Charter and Contracts Management

The hospital operates under a Service Delivery Charter that outlines the standards of care, turnaround times, and patients' rights and responsibilities. This charter is publicly displayed and regularly reviewed to ensure accountability to the community. On contracts management, Kitale County Hospital applies transparent and competitive procurement procedures in line with the Public Procurement and Asset Disposal Act (2015). During the year, a significant share of contracts was awarded to local suppliers and special groups (youth, women, and PWD categories), in line with the government's 30% procurement access requirement.

Outlook

Going forward, WKTRH will continue to strengthen sustainability practices by embedding environmental stewardship in operations, expanding renewable energy use, and enhancing waste management. Social sustainability will be advanced through equitable access to care, community engagement, and workforce development. Financial sustainability will be pursued through improved claims management, efficiency gains from digitization, and diversified resource mobilization.

(ii) Environmental performance

The hospital has no specific environmental policy but is bound by the national -level environmental healthcare waste regulations in Kenya, plus county -level health care and environmental mandates:

- Kenya’s Sustainable Waste Management Act (2022) requires all public institutions—including hospitals—to manage waste sustainably, following hierarchy principles: avoid, reduce, reuse, recycle, treat, and dispose of waste responsibly.
- Environmental Management & Co-ordination (Waste Management) Regulations (2024) put in place strict biomedical waste controls: hospitals must segregate, package, treat, store, transport, and dispose of biomedical waste according to categorized schedules; secure proper licensing and monitoring; and conduct environmental audits
- Ministry of Health Healthcare Waste Management SOPs (2016) and National HCWM Plan (2016–2021) provide the operational guidance for hospitals: segregation, packaging, treatment, incineration, containment, PPE, training, and continuous oversight
- Kenya Environmental Sanitation & Hygiene Policy (2016–2030) supports efforts toward clean environments, improved sanitation, and healthy public environments—including healthcare settings.
- Kenya National Infection Prevention and Control Policy for Health Care Services (May 2021), aimed at preventing harm from infections in healthcare settings. This policy is a key component of the country's broader health strategy, including Universal Health Coverage (UHC) and the Kenya Health Policy 2014-2030. It emphasizes the importance of IPC practices for patient and healthcare worker safety, and aims to reduce the spread of infections within the healthcare system.

- Trans Nzoia County's health vision, which includes improving *environmental health and sanitation* as part of its healthcare goals.
- Trans-Nzoia County Environmental health and sanitation Act, 2022, aims at giving effect to the right to a clean and healthy environment, the right to reasonable standards of sanitation and the right to clean and safe water to all residents of Trans-Nzoia County.
- Trans-Nzoia County Draft Policy on Medical equipment leasing, donation, purchasing, placement, and borrowing (May 2025). It outlines the procedures and guidelines for leasing, placement, purchasing, donation, of medical equipment's in health facilities in Trans-Nzoia County. The purpose of this Policy is to ensure the efficient, ethical, and cost-effective acquisition and utilization of medical equipment to support quality patient care and operational effectiveness.

County government initiatives

The County government of Trans-Nzoia is implementing Financing Locally-Led Climate Action (FLOCAA) program under the department of Water, Environment and Climate change. It aims to empower communities by funding locally proposed climate resilience projects that address water access, clean energy, sustainable livelihoods, agricultural innovation, and environmental conservation. The community around the hospital are beneficiaries of this project.

- There are also plans to install solar panels to reduce power bills and promote clean energy.
- Rainwater harvesting has been done to improve on water quantity and improvement in sanitation.
- Trees have been planted and green spaces provided to improve microclimate around the hospital premises.
- The hospital has a functional incinerator which has been serviced regularly and maintained appropriately, and operated by trained staff under supervision of the hospital public health officer
- The hospital is planning to renovate its kitchen and shift from using firewood and charcoal to liquid petroleum gas which is more environmentally friendly

(iii) Employee welfare

Hiring Policies and Inclusivity

Kitale County Hospital adheres to the human resource management policies set by the County Government of Trans Nzoia and aligned with the Constitution of Kenya, the Employment Act, and the Public Service Commission guidelines. The hiring process is anchored on fairness, transparency, and meritocracy while ensuring inclusivity as guided by the two-thirds gender rule and the national requirement to allocate opportunities to youth, women, and persons with disabilities (PWDs). Recruitment notices are publicly advertised, and stakeholder engagements are considered during workforce planning to ensure that staffing needs are aligned with both community expectations and hospital service delivery requirements.

The hospital's recruitment policy also ensures equitable regional representation in line with national cohesion principles. These policies are periodically reviewed—generally every three years or as circumstances demand—to reflect evolving legislation, labor market dynamics, and organizational needs.

Skills Development and Career Management

Kitale County Hospital recognizes that the growth of its staff is directly linked to the quality of care provided. To this end, the hospital has invested in continuous professional development (CPD) programs, including clinical updates, workshops, and managerial training for staff across all cadres. Career management frameworks exist to guide promotions, re-designations, and mentorship programs, thereby offering staff clear pathways for progression.

Appraisal and Reward Systems

Staff performance is managed through an annual appraisal system based on set targets and key performance indicators (KPIs). Appraisal results inform decisions on promotions, transfers, and training needs. Reward mechanisms include recognition of highly performing staff, opportunities for

further training, and where applicable, monetary and non-monetary incentives in line with public service guidelines.

Workplace Safety and Compliance with OSHA 2007

The hospital is fully committed to ensuring a safe and healthy workplace environment in compliance with the Occupational Safety and Health Act, 2007 (OSHA). Safety policies cover fire preparedness, infection prevention and control, safe handling of medical waste, and occupational health services for staff. Safety committees are in place to monitor compliance and recommend improvements.

During the reporting period, the hospital recorded a small number of work-related injuries, mainly minor needle-stick incidents and slips within clinical areas. These were promptly managed, documented, and corrective measures were instituted, including refresher training on safe injection practices, improved signage in wet areas, and reinforcement of proper use of protective gear. To further minimize risks, regular occupational health and safety drills, staff sensitizations, and risk assessments were conducted.

Continuous Improvement

The hospital continuously reviews its HR and safety policies to address emerging issues. The most recent reviews have strengthened inclusiveness in recruitment, expanded CPD opportunities, and reinforced compliance with OSHA standards. Looking ahead, WKTRH plans to introduce a more structured staff wellness program and strengthen its reward and recognition framework to further motivate and retain staff.

(iv) Market place practices

a) Responsible Competition Practice

Kitale County Hospital is committed to responsible competition practices that promote transparency, integrity, and accountability in all its operations. All procurement processes adhere to the Public

Procurement and Asset Disposal Act, ensuring fair competition through open tendering and competitive bidding. The hospital maintains a zero-tolerance policy on corruption by implementing robust anti-corruption reporting mechanisms and encouraging staff, suppliers, and clients to report unethical practices through established whistle-blower channels.

To enhance service delivery, the hospital has put in place a service charter that clearly communicates expected service standards, timelines, and redress mechanisms. Further, the digitization of hospital operations and the introduction of cashless payment systems have not only minimized leakages but also improved accountability and efficiency. Kitale County Hospital also safeguards its reputation and brand through public sensitization campaigns on ethical service delivery and citizen engagement forums, thereby strengthening trust with the public and stakeholders.

b) Responsible Supply Chain and Supplier Relations

The hospital values strong and ethical supplier relationships. Procurement processes are guided by the principles of transparency, accountability, competitiveness, and fairness. Suppliers are engaged through open and competitive bidding processes, and all contracts are executed in line with public procurement regulations.

Kitale County Hospital is committed to honoring contractual obligations by ensuring timely payments, subject to resource availability, and resolving disputes in a fair and transparent manner. Preference is given to local suppliers, including youth, women, and persons with disabilities (PWDs), in line with government affirmative action policies. This approach not only empowers vulnerable groups but also strengthens local economic development and fosters long-term, sustainable supplier partnerships.

c) Responsible Marketing and Advertisement / Responsible Engagement with Citizens

Kitale County Hospital maintains responsible and ethical communication practices to ensure that the public receives accurate, adequate, and timely information. The hospital avoids exaggerated claims

or misleading information about its services. Instead, communication is anchored on transparency, respect, and inclusiveness.

Regular updates are provided to the public through press briefings, radio programs, hospital website notices, and social media platforms, as well as through consultative forums with community representatives and stakeholders. These efforts promote responsible outreach and citizen sensitization, ensuring that the hospital remains responsive to the health needs of the community while respecting cultural diversity and ethical standards.

d) Product Stewardship and Awareness Creation

As a healthcare institution, Kitale County Hospital recognizes its duty to safeguard patients' rights and interests. This is achieved by ensuring the highest standards of health and safety in the delivery of care, providing accurate information on treatment options, and maintaining transparent billing systems.

The hospital has adopted clear policies on patient data protection and confidentiality in compliance with the Data Protection Act, 2019. Mechanisms are also in place for dispute resolution and redress, including a functional complaints management system, patient feedback mechanisms, and escalation procedures through hospital leadership.

Additionally, the hospital engages in regular public awareness campaigns on matters of public health such as immunization drives, maternal and child health, infectious disease prevention, and mental health. These campaigns ensure that citizens are adequately informed, empowered to make health-seeking decisions, and assured of their rights when accessing hospital services.

(v) Corporate Social Responsibility / Community Engagements

During the reporting period, Kitale County Hospital carried out several Corporate Social Responsibility (CSR) and community engagement activities in line with its mandate of promoting health and wellness. These included free medical camps offering consultations, immunizations, HIV testing, cancer screening, and maternal health services in underserved areas. The hospital also

supported community sensitization through health talks, school health programs, mentorship, and engagement of Community Health Volunteers (CHVs) to promote hygiene, nutrition, safe motherhood, and mental health awareness. In addition, the hospital actively participated in public participation forums, including budget-making processes and stakeholder meetings, where community views were incorporated into hospital planning and service improvement.

Further, Kitale County Hospital made social investments through partnerships with government, Partners such as AMPATH UZIMA, Evidence Action, and local leaders to rehabilitate health facilities, improve referral systems, and support community water access initiatives such as treatment of community water sources. The hospital also extended charitable support through waivers and subsidized care for indigent patients, alongside donations of food, clothing, and sanitary products to vulnerable groups. Environmental sustainability was promoted through tree planting and waste management campaigns within the hospital's catchment area. These initiatives collectively enhanced access to healthcare, built community trust, empowered the public with health information, and contributed to improved environmental conservation and social welfare.

11. Report of The Board of Management

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

Principal activities

The principal activities of the Kitale County Hospital continue to be providing a wide range of healthcare services, managing resources, ensuring quality and safety, and promoting public health.

Results

The results of the Kitale County Hospital for the year ended June 30, 2025, are set out on pages 1 to 60

Board of Management

The members of the Board who served during the year are shown on page v to viii. During the year, the Chairperson of the board, Dr Eric Obat resigned, and one of the members, Carolyne Nalyanya was appointed as interim chairperson with effect from 24th February, 2025.

Auditors

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

By Order of the Board



.....
Dr Antony Wamalwa
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 Kitale County Hospital, which give a true and fair view of the state-of-affairs of Kitale County Hospital at the end of the financial year/period and the operating results of Kitale County Hospital for that year/period. The Board of Management is also required to ensure that Kitale County Hospital keeps proper accounting records which disclose with reasonable accuracy the financial position of the Kitale County Hospital. The council members are also responsible for safeguarding the assets of Kitale County Hospital.

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

In preparing the financial statements, the Directors have assessed the Fund's ability to continue as a going concern

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

Approval of the financial statements

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

..... 

Name: Carolyne Nalyanya
Chairperson

..... 

Name: Dr. Antony Wamalwa
Accounting Officer



13. Report of the Independent Auditor (*Kitale County Referral Hospital*)

REPUBLIC OF KENYA



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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON KITALE COUNTY REFERRAL LEVEL 4 HOSPITAL FOR THE YEAR ENDED 30 JUNE, 2025 - COUNTY GOVERNMENT OF TRANS NZOIA

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 Kitale County Referral Level 4 Hospital - County Government of Trans Nzoia set out on pages 1 to 47, which comprise

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kitale County Referral Level 4 Hospital 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 Health Act, 2017, County Government Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in Receivables from Exchange Transactions

The statement of financial position reflects receivables from exchange transactions balance of Kshs.22,912,567 as disclosed in Note 20 to the financial statements. However, records from SHA and NHIF indicates receivables balances of Kshs.3,051,710 and Kshs.77,163,884 respectively. Further, the supporting schedules together with debtor's policy to guide on debt collection and management were not provided for audit review. In addition, there was no debtor's ledgers and ageing analysis to explain for how long the debts have remained outstanding.

In the circumstances, the accuracy, completeness, existence and recoverability of the accounts receivables from exchange transactions could not be confirmed.

2. Unsupported Trade and Other Payables

The statement of financial position reflects trade and other payables balance of Kshs.22,523,368 as disclosed in Note 23 to the financial statements. However, supporting documents including bills of quantities, stores ledger, inspection and acceptance certificates, invoices and LPOs/LSOs were not provided for audit review. Further, no reason was given for failure to clear the trade and other payables some of which have been long outstanding.

In the circumstances, the accuracy, regularity and completeness of the trade and other payables balance of Kshs.22,523,368 could not be confirmed.

3. Inaccuracies in Property, Plant and Equipment

The statement of financial position reflects property, plant and equipment balance of Kshs.7,509,050 as disclosed in Note 22 to the financial statements. However, review of the Hospital records and physical inspection revealed that the Hospital had freehold land, buildings and motor vehicles whose values were not determined for inclusion in the statement of financial position.

In the circumstances, the accuracy, existence and completeness of property, plant and equipment balance of Kshs.8,024,798 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kitale County Referral Level 4 Hospital 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 receipts budget and actual amounts of Kshs.97,691,046 and Kshs.68,350,646 respectively resulting in an underfunding of Kshs.29,340,400 or 43% of the budget.

The underfunding of the Hospital may have affected delivery of medical services to the residents.

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 effects 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 Matter

Unresolved Prior Year Matters

The audit report for the year ended 30 June, 2024 highlighted several issues raised under the Report on Financial Statements and Lawfulness and Effectiveness in Use of Public Resources and Effectiveness of Internal Controls, Risk Management and Governance. Review of the status during the 2024/2025 audit revealed that the matters listed below remained unresolved.

	Financial Year	Audit Issue
1	2023/2024	Cash Withdrawals from Revenue Account without Approval from the Board
2	2023/2024	Deficiencies in Implementation of Universal Health Coverage
3	2023/2024	Weaknesses in Revenue Collection System

Other Information

The Directors are responsible for the Other Information set out on page iii to xxxvi 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, Statement of Board of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Non-Compliance with the Fiscal Responsibility Principles

During the year under review, the Hospital had an approved annual budget estimate of Kshs.97,691,046. Included in the annual budget is current expenditure estimate of Kshs.92,160,046 or 94% and the capital expenditure estimate of Kshs.5,531,000 or 6% of the approved budget. This was contrary to Regulations 26(1) of the Public Finance Management (County Governments) Regulations, 2015 which provides that, in addition to the fiscal responsibility principles set out in section 15(f) of the Act, the following fiscal responsibility principles shall apply in the management of public finances— pursuant to Section 15(5) of the Act, the national government expenditure on development shall be at least thirty percent in line with the requirement under Section 15(2)(a) of the Act,

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

2. Poor Management of Pharmaceuticals and Non-Pharmaceutical Supplies

Physical verification at the Hospital stores carried out on 29 May, 2025 revealed the following unsatisfactory matters;

a) Expired Drugs

The Hospital had expired drugs, some of which expired in May, 2021. The expired drugs included twenty-five (25) boxes of the co-packed sachets of low ORC with Zinc Sulphates 20mg. The Management did not have an updated record of all the expired drugs with their respective quantities and values. Inquiry from the Management revealed that there were no efforts initiated on the disposal or control of the expired drugs.

b) Non-Functioning Module on Pharmaceutical and Non-Pharmaceutical

Despite having a computer system software with the module on the management of the inventory of pharmaceutical and non-pharmaceutical stores, it was established that the module was not functioning and the Management opted for the use of manual mode of management of pharmaceutical and non-pharmaceutical supplies hence exposure to possible errors, omissions and losses.

c) Inconsistencies on Bin Card Records

Review of the bin card records for pharmaceutical and non-pharmaceutical stores revealed that some bin card records were not updated for the item received, issued and also the closing inventory, leading to unreliability in pharmaceutical and non-pharmaceutical stocks and reorder levels. This was contrary to Section 160(1,2&3) of the Public Procurement & Disposal Act of 2015 provides that an accounting officer of a procuring entity shall manage its inventory, assets and stores for the purpose of preventing wastage and loss, and continuing utilization of supplies.

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

3. Deficiencies in Implementation of Universal Health Coverage (UHC)

Review of Hospital records and Interviews with Management on verification of services offered, equipment used and medical specialists in the Hospital at the time of audit revealed that the Hospital did not meet the requirements of Kenya Quality Model for Health policy Guidelines due to staff deficits as detailed below;

Inadequate Medical Specialists-Table 1

Item	Level 4 Standard	Number in Hospital	Variance	Percentage (%)
Medical Officers	16	1	(15)	6
Anesthesiologists	2	0	(2)	0
General Surgeon	2	0	(2)	0
Gynecologists	2	1	(1)	50
Pediatricians	2	0	(2)	0

Item	Level 4 Standard	Number in Hospital	Variance	Percentage (%)
Radiologists	2	0	(2)	0
Registered Community Health Nurses	75	26	(49)	35
Total	101	28	(73)	28

In addition, the Hospital lacked the necessary equipment and machines as per the Health Policy Guidelines as detailed below;

Inadequate Medical Equipment-Table 2

Services	Level 4 Hospital Standard	Actuals in the Hospital	Variance	Percentage (%)
Resuscitaire in Labour Ward	2	0	(2)	0
New Born Unit Incubators	5	0	(5)	0
New Born Unit Cots	5	0	(5)	0
Functional ICU Beds	6	0	(6)	0
High Dependency Units (HDU) Beds	6	0	(6)	0
Renal Units with at Least 5 Dialysis Machines	5	4	(1)	80
Two Functional Operational Theatre – Maternity & General	2	0	(2)	0
Central Sterile Services Department	1	1	0	100
Bed Capacity	150	5	(145)	97

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

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

4. Under-Utilization of Hospital Facilities

Due to the transfer of almost 90% of services to the Wamalwa Kijana Teaching and Referral Hospital, Kitale County Referral Level 4 Hospital has remained largely underutilized with most of the wards, offices, medical examination rooms being empty.

Further, the Hospital has a reference laboratory whose total value including laboratory equipment is approximately Kshs.500,000,000. During its time of full operation before transfer of services, the laboratory used to raise quarterly revenue of approximately Kshs.3,000,000 from laboratory services. The laboratory has remained largely inactive with valuable equipment lying idle and underutilized.

In the circumstances, the value for money on the facility has not been realized from idle assets.

5. Non-Remittance of Public Procurement Capacity Building Levy

The statement of financial performance reflects general expenses and repairs and maintenance costs amounting to Kshs.13,285,137. However, Management did not deduct and remit the requisite procurement capacity building levy. This was contrary to Section 3(1) of Legal Notice 206 of the Levy Order 2023 which states that there shall be paid a levy by a supplier on all procurement contracts signed between the supplier and a procuring entity, at the rate of zero point zero three per centum (0.03%) of the value of the signed contract, exclusive of applicable taxes.

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. Inadequate Controls on Revenue Collection System

Audit of the MEDBOSS revenue collection system at Kitale County Referral Level 4 Hospital revealed the following weaknesses that undermines its general objective towards optimum revenue collections.

- i. Management failed to install and maintain the system server to back up revenue data in case of threat of loss of data. Further the system was not web based.
- ii. Despite, the integration of the prompt Personal Identification Number (PIN) in the system, it was found not to be functioning.
- iii. The vendor of the revenue system was still in full control of the source code
- iv. There was lack of established standards, policies and regulations that employees responsible for operations of the revenue collection are required to follow for effective operation of the system and enhanced revenue collection.

In the circumstances, the efficiency of the revenue collection system used at the Hospital could not be confirmed.

2. Inadequate Fixed Assets Management

Physical verification of fixed assets records carried out on 29 May, 2025 at Kitale County Referral level 4 Hospital (KCRH) revealed the following unsatisfactory matters;

- i. KCRH is made up of buildings which include administration block, theatres, pharmacy, morgue, laboratory amongst others. However, the buildings have not been given unique building identification numbers. It was therefore not possible to determine the exact number of buildings in the Hospital.
- ii. The Hospital did not have vehicles including ambulances. Explanation provided was that all vehicles of undisclosed number were transferred to Wamalwa Kijana County Referral Hospital within the Trans Nzoia County. No formal documentation was provided to confirm the transfers.
- iii. Fixed assets including furniture, computers and Hospital equipment were not tagged therefore it was not possible to determine their correct location and state of repair.
- iv. Comprehensive care clinic unit within the Hospital is managed by the Hospital, Ampath and USAID. It was established that the two (2) donors manage various programs in the unit and also have assets including furniture and office equipment. However, no memorandum of understanding between the Hospital and the donors was provided to disclose the level of engagement with the County Referral Hospital for provision of equipment, furniture and medical services. Further, it was not confirmed how the two (2) entities conduct their programs in terms of budget and expenditure and how it is incorporated in the financial records of the Hospital.
- v. A number of buildings including social work public health, outpatient department, mother and child, emergency unit, main theater and all wards were closed and not in use, dilapidated with no records of maintenance or cleanliness. Further. Magnetic Resonance Imaging equipment (MRI) was not working.

This was contrary to Section 149(2) of the Public Finance Management Act, 2012 which requires that an accounting officer shall ensure that the respective county government entity has adequate systems and processes in place to plan for, procure, account for, maintain, store and dispose of assets, including an asset register that is current, accurate and available to the relevant County Treasury or the Auditor-General.

In the circumstances, the effectiveness of proper management of fixed assets 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 Board of Management

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

In preparing the financial statements, Management is responsible for assessing the Hospital's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable 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

02 December, 2025

Kitale County Referral Hospital Trans Nzoia County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

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

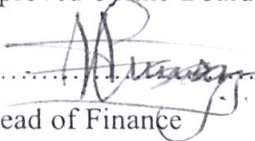
Description	Note	2024/2025	RESTATED	2023/2024
		Kshs	2023/2024	Kshs
Revenue from non-exchange transactions				
In-kind contributions from the County Government	6	8,247,903	-	-
Grants from donors and development partners	7	2,991,310	3,028,437	3,028,437
Transfers from other Government entities	8	1,655,000	-	-
		12,894,213	3,028,437	3,028,437
Revenue from exchange transactions				
Rendering of services- Medical Service Income	9	50,074,877	157,130,036	157,130,036
Miscellaneous Income	10	85,720	-	-
Revenue from exchange transactions		50,160,597	157,130,036	157,130,036
Total revenue		63,054,810	160,158,473	160,158,473
Expenses				
Medical/Clinical costs	11	54,539,191	108,826,850	105,853,599
Employee costs	12	995,000	-	-
Board of Management Expenses	13	345,000	2,477,430	2,477,430
Depreciation and amortization expense	14	981,708	231,920	-
Repairs and maintenance	15	2,852,253	12,508,530	12,508,530
Grants and subsidies	16	2,991,309	-	-
General expenses	17	10,432,884	11,694,032	15,794,031
Total expenses		73,137,345	135,738,762	136,633,590
Other gains/(losses)				
Medical services contracts Gains/Losses	18	2,077,007	10,271,619	1,961,045
Total other gains/(losses)		2,077,007	10,271,619	1,961,045
Net Surplus / (Deficit) for the year		(12,159,542)	14,148,092	21,563,837

(The notes set out on pages 24 to 34 form an integral part of the Annual Financial Statements.)

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

.....


Chairman
 Board of Management

.....


Head of Finance
 ICPAK No: 24676

.....


Medical Superintendent

**MEDICAL SUPERINTENDENT
 KITALE COUNTY HOSPITAL**
 20 NOV 2025
 P. O. Box 98 - 30200, KITALE


Kitale County Referral Hospital Trans Nzoia County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025


15. Statement of Financial Position as at 30th June 2025


Description	Note	2024/2025	RESTATED 2023/2024	2023/2024
		Kshs	Kshs	
Assets				
Current assets				
Cash and cash equivalents	19	2,230,153	1,957,597	272
Receivables from exchange transactions	20	22,912,567	41,665,963	41,665,963
Inventories	21	1,278,220	-	-
Total Current Assets		26,420,940	43,623,560	41,66,235
Non-current assets				
Property, plant, and equipment	22	7,509,050	4,638,402	4,638,402
Total Non-current Assets		7,509,050	4,638,402	4,638,402
Total assets (A)		33,929,990	48,261,962	46,304,365
Liabilities				
Current liabilities				
Trade and other payables	23	22,523,368	24,695,798	24,695,798
Total Current Liabilities		22,523,368	-	
Non-current liabilities				
Total non-current liabilities		-	-	-
Total Liabilities (B)		22,523,368	24,695,798	24,695,798
Net assets (A-B)		11,406,622	23,566,164	21,608,840
Represented by:				
Revaluation reserve		-	-	-
Accumulated surplus/Deficit		11,406,622	14,148,092	21,608,840
Adjustment to incorporate restated		-	9,418,072	-
Net Assets		11,406,622	23,566,164	21,608,840

(The notes on pages 24 to 34 form an integral part of the Annual Financial Statements.)

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


 Chairman
 Board of Management


 Head of Finance
 ICPAK No: 24636


MEDICAL SUPERINTENDENT
 KITALE COUNTY HOSPITAL
20 NOV 2025
 P. O. Box 98 - 30200, KITALE

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

Description	Revaluation reserve	Accumulated surplus/Deficit	Capital Fund	Total
As at July 1, 2023 (previous year)	-	-	-	-
Revaluation gain	-	-	-	-
Surplus/(deficit) for the year	-	14,148,092	-	14,148,092
Capital/Development grants	-	-	-	-
As at June 30, 2024(previous year)	-	14,148,092	-	14,148,092
At July 1, 2024(current year)	-	14,148,092	-	14,148,092
Adjustment to incorporate restated		9,418,072		9,418,072
Revaluation gain	-	-	-	-
Surplus/(deficit) for the year	-	(12,159,542)	-	(12,159,542)
Capital/Development grants	-	-	-	-
At June 30, 2025 (current year)	-	11,406,622	-	11,406,622

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

Description	Note	2024/2025	RESTATED	2023/2024
		Kshs	2023/2024	Kshs
Cash flows from operating activities				
Receipts				
Grants from donors and development partners	7	2,991,310	3,028,437	3,028,437
Transfers from other Government entities	8	1,655,000	-	-
Rendering of services- Medical Service Income	25	63,618,616	133,978,680	157,130,036
Miscellaneous receipts (<i>incinerator services</i>)	10	85,720	-	-
Total Receipts		68,350,646	137,007,117	156,633,861
Payments				
Medical/Clinical costs	26	46,881,080	108,826,850	105,853,599
Employee costs	12	995,000	-	-
Board of Management Expenses	13	345,000	2,477,430	2,477,430
Repairs and maintenance	27	2,435,818	12,508,530	12,508,530
Grants and subsidies	16	2,991,309	-	-
General expenses	28	10,324,884	11,694,032	15,794,031
Refunds paid out	29	20,722	-	-
Transfer to department office		-	20,000,000	20,000,000
Total Payments		63,993,813	155,506,842	151,995,188
Net cash flows from operating activities	24	4,356,833	(18,499,725)	4,638,672
Cash flows from investing activities				
Purchase of property, plant, equipment	22	(4,084,277)	(4,638,402)	(4,638,402)
Net cash flows used in investing activities		(4,084,277)	(4,638,402)	(4,638,402)
Cash flows from financing activities				
Capital grants receive		-	-	-
Net cash flows used in financing activities		-	-	-
Net increase/(decrease) in cash and cash equivalents		272,556	(23,138,128)	272
Cash and cash equivalents as at 1 July	19	1,957,597	25,095,724	272
Cash and cash equivalents as at 30 June	19	2,230,153	1,957,597	272

(The notes on pages 24 to 34 form an integral part of the Annual Financial Statements.)

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

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	Kshs	Kshs	Kshs	Kshs	Kshs	%	%
Budget carryovers from the previous year	24,581,809	-	24,581,809	-	-	24,581,809	-	24,581,809	-	24,581,809	-	%
Receipts												
Grants from donors & Dev partners LEEDS	3,028,437	-	3,028,437	-	-	3,028,437	2,991,310	37,127	99%			
Transfers from other Govt entities JKUAT	-	-	-	-	-	-	1,655,000	(1,655,000)	100%			
Rendering of services- Medical Serv Income	70,080,800	-	70,080,800	-	-	70,080,800	63,618,616	6,462,184	91%			
Miscellaneous receipts (INCINERATOR)	-	-	-	-	-	-	85,720	(85,720)	100%			
Total receipts	97,691,046	-	97,691,046	-	-	97,691,046	68,350,646	29,340,400	%			
Payments												
Medical/Clinical costs	58,286,755	-	58,286,755	-	-	58,286,755	46,881,080	11,405,675	80%			
Employee costs	-	-	-	-	-	-	995,000	(995,000)	100%			
Remuneration of directors Board	304,000	-	304,000	-	-	304,000	345,000	(41,000)	113%			
Repairs and maintenance	687,650	-	687,650	-	-	687,650	2,435,818	(1,748,168)	354%			
Grants and subsidies	3,028,437	-	3,028,437	-	-	3,028,437	2,991,309	37,128	99%			
General expenses	4,294,300	-	4,294,300	-	-	4,294,300	10,324,884	(6,030,584)	240%			
Refunds	-	-	-	-	-	-	20,722	(20,722)	100%			
Primary Healthcare support supervision	20,825,774	-	20,825,774	-	-	20,825,774	-	-	0%			
Research and publication	4,733,130	-	4,733,130	-	-	4,733,130	-	-	0%			
Total Operational Expenditure paid	92,160,046	-	92,160,046	-	-	92,160,046	63,993,813	2,607,329	96%			
Capital Expenditure paid	5,531,000	-	5,531,000	-	-	5,531,000	4,084,277	1446723	71%			
Surplus	-	-	-	-	-	-	272,556	(272,556)	100%			

Note: The actual expenditure on primary healthcare support supervision and Research and Publishing recorded 0% due to less funding that a raised from industrial strike for the nurses and un-reimbursed SHA claims

*Kitale County Referral Hospital Trans Nzoia County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025*

Budget Reconciliation

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	272,556
1	Opening balance cash and cash equivalent	1,957,597
	Closing Cash and Cash Equivalent as per the statement of Cash flows	2,230,153

19. Notes to the Financial Statements

1. General Information

Kitale County Hospital is established by and derives its authority and accountability from F.I.F Act 2023. The Kitale County Hospital is wholly owned by the trans nzoia County Government and is domiciled in Trans Nzoia County in Kenya. The Kitale County Hospital's principal activity is health care.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant, and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the *Kitale County Hospital's* accounting policies. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the *Kitale County Hospital*. The financial statements have been prepared in accordance with the PFM Act, and (*include any other applicable legislation*), and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

3. Adoption of New and Revised Standards

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

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

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

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Kitale County Hospital.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><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	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45</p>

Kitale County Referral Hospital Trans Nzoia County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

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

*Kitale County Referral Hospital Trans Nzoia County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025*

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

iii) Early adoption of standards

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

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 *Kitale County Hospital* and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realised in the statement of financial performance over the useful life of the asset that has been acquired using such funds.

ii) Revenue from exchange transactions

Rendering of services

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

Sale of goods

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

Interest income

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

Notes to the Financial Statements (Continued)

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.

b. Budget information

The original budget for FY 204/2025 was approved by Board on 20th 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 Kitale County Hospital upon receiving the respective approvals in order to conclude the final budget. The *Kitale County Hospital's* budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget.

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

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

c. Taxes

Sales tax/ Value Added Tax

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

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

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

Notes to the Financial Statements (Continued)

f. Leases

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

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

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

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

g. Intangible assets

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

Notes to the Financial Statements (Continued)

h. Biological Assets

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

i. Research and development costs

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

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

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

j. Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The Kitale County Hospital does not have any hedge relationships and therefore

the new hedge accounting rules have no impact on the hospital's financial statements. (amend as appropriate).

A financial instrument is any contract that gives rise to a financial asset of one Kitale County Hospital and a financial liability or equity instrument of another Kitale County Hospital. At initial recognition, the Kitale County Hospital measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

2 Financial assets

Classification of financial assets

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

3 Subsequent measurement

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

4 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.

5 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 Kitale County Hospital manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

6 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.

7 Impairment

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

Financial liabilities

8 Classification

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

k. Inventories

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

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 Kitale County Hospital.

l. Provisions

Provisions are recognized when the Kitale County Hospital has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Kitale County Hospital expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

m. Social Benefits

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

n. Contingent liabilities

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

o. Contingent assets

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

p. Nature and purpose of reserves

The Kitale County Hospital creates and maintains reserves in terms of specific requirements. *(Kitale County Hospital to state the reserves maintained and appropriate policies adopted.)*

q. Changes in accounting policies and estimates

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

Notes to the Financial Statements (Continued)

Employee benefits

Retirement benefit plans

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

r. Foreign currency transactions

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

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

u. Service concession arrangements

The Kitale County Hospital analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the *Kitale County Hospital* recognizes that asset when, and only when, it controls or regulates the services. The operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the *Kitale County Hospital* 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 Kitale County Hospital's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Estimates and assumptions.

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

Useful lives and residual values

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

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

10 Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is not included. 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. In Kind Contributions from The County Government

Description	2024/2025	2023/2024
	Kshs	Kshs
Pharmaceuticals and Non-Pharmaceutical Supplies (other suppliers) renal commodities	8,247,903	-
Total grants in kind	8,247,903	-

7. Grants From Donors and Development Partners

Description	2024/2025	2023/2024
	Kshs	Kshs
Other grants (LEEDS)	2,991,310	3,028,437
Total grants from development partners	2,991,310	3,028,437

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

Name of the Kitale County Hospital sending the grant	Amount recognized to Statement of financial performance	Amount deferred under deferred income	Amount recognised in capital fund.	Total grant income during the year	Comparative Period
	Kshs	Kshs	Kshs	Kshs	Kshs
LEEDS	2,991,310	-	-	2,991,310	3,028,437
Total	2,991,310	-	-	2,991,310	3,028,437

8. Transfers From Other Government Entities

Description	2024/2025	2023/2024
	Kshs	Kshs
Transfer from JKUAT Institute	1,655,000	-
Total Transfers	1,655,000	-

9. Rendering of Services-Medical Service Income

Description	2024/2025	2023/2024
	Kshs	Kshs
Pharmaceuticals	1,668,415	11,920,159
Non-Pharmaceuticals	97,000	9,564,085
Laboratory	946,550	8,260,102
Radiology	3,026,600	8,077,350
Orthopedic and Trauma Technology	398,940	205,703
Theatre	718,190	2,003,000
Accident and Emergency Service	81,400	486,000
Inpatient services	2,678,426	-
Ear Nose and Throat service	171,900	321,000
Nutrition service	153,600	1,650,601
Outpatient services	3,687,150	-
Dental services	1,814,350	2,203,350
Reproductive health	6,500	182,000
Paediatrics services	183,050	-
Psychiatry	48,400	-
Medical records	45,550	-
Mortuary services	797,400	-
Waivers	2,077,007	-
NHIF/SHA claims submitted	31,474,449	-
NHIF collection	-	91,177,542
Other medical services income	-	21,079,144
Total revenue from the rendering of services	50,074,877	150,130,036

10. Miscellaneous Income

Description	2024/2025	2023/2024
	Kshs	Kshs
<i>Others (incinerator services)</i>	85,720	-
Total Miscellaneous income	85,720	-

Notes to the Financial Statements (Continued)

11. Medical/ Clinical Costs

Description	2024/2025	Restated	2023/2024
	Kshs	2023/2024	Kshs
Dental costs/ materials	-	125,600	125,600
Laboratory chemicals and reagents	3,052,234	8,719,298	8,219,298
Public health activities	-	210,000	210,000
Food and Ration	11,181,403	19,543,807	18,503,807
Uniform, clothing, and linen	346,305	453,800	453,800
Dressing and non-pharmaceuticals	12,840,070	21,389,308	21,016,057
Pharmaceutical supplies	12,958,029	21,542,767	20,982,767
Health information stationery	219,962	-	-
Sanitary and cleansing Materials	5,599,885	7,389,378	6,898,378
Purchase of Medical gases	-	3,609,000	3,609,000
Medical equipment	-	4,638,402	4,638,402
X-Ray/Radiology supplies	61,480	1,734,650	1,734,650
Other clinical costs Child Supplement	32,000	1,042,413	1,042,413
Fuel cost	-	10,985,686	10,985,686
Leeds	-	2,668,041	2,668,041
Other fuel	-	4,765,700	4,765,700
Renal commodities	8,247,823	-	-
Total medical/ clinical costs	54,539,191	108,826,850	105,853,599

Note: The figure for the previous year (Kshs.105,853,599) was restated to include Kshs. 2,973,251 expenditure for f/y 2023/2024 which was understated.

12. Employee Costs

Description	2024/2025	12023/2024
	Kshs	Kshs
Salaries, wages, and allowances	995,000	-
Employee costs	995,000	-

Notes to the Financial Statements (Continued)

13. Board of Management Expenses

Description	2024/2025	2023/2024
	Kshs	Kshs
Chairman's Honoraria	15,000	-
Sitting allowance	288,000	1,442,630
Mileage	21,000	-
Induction and training	-	1,034,800
Airtime allowances	21,000	-
Total	345,000	2,477,430

14. Depreciation and Amortization Expense

Description	2024/2025	RESTATED 2023/2024	2023/2024
	Kshs	Kshs	
Property, plant and equipment	981,708	231,920	-
Total depreciation & amortization	981,708	231,920	-

Note: The depreciation figure for the previous year (Kshs.0) was restated to include Kshs. 231,920 depreciation for f/y 2023/2024 which was erroneously omitted.

15. Repairs And Maintenance

Description	2024/2025	2023/2024
	Kshs	Kshs
Property- Buildings	1,255,817	6,519,670
Medical equipment	393,613	2,693,620
Furniture and fittings	61,900	-
Computers and accessories	656,390	1,084,960
Motor vehicle expenses	461,233	388,800
Maintenance of civil works	-	1,821,480
Maintenance of Plant and machinery	23,300	-
Total repairs and maintenance	2,852,253	12,508,530

Notes to the Financial Statements (Continued)

16. Grants And Subsidies

Description	2024/2025	2023/2024
	Kshs	Kshs
Other grants and subsidies (LEEDS)	2,991,309	-
Total grants and subsidies	2,991,309	-

17. General Expenses

Description	2024/2025	Restated 2023/2024	2023/2024
	Kshs		Kshs
Advertising & publicity expenses	99,000	-	-
Catering expenses	4,520	-	-
Insecticides and rodenticides	234,350	-	-
Bank charges	48,318	33,290	33,289.50
Conferences and delegations	70,000	-	-
Contracted services	30,000	234,000	234,000
Fuel and Lubricants	3,170,135	-	-
Other fuel	2,417,500	-	-
Travel & accommodation allowance	791,600	2,241,150	2,241,150
Legal expenses	1,200,000	-	-
Licenses and permits	-	28,350	28,350
Courier and postal services	1,170	-	-
Printing and stationery	2,238,441	5,479,340	5,479,340
Rent expenses	-	276,000	816,000
Water and sewerage costs	-	2,961,902	2,961,902
Telephone and mobile phone services	115,450	440,000	440,000
Staff training and development	-	-	3,560,000
Purchase of tools spares & Equipment	12,400		
Total General Expenses	10,432,884	11,694,032	15,794,032

Note: The figure for the previous year (Kshs.15,794,032) was restated to exclude Kshs. 4,100,000 which was overstated.

Notes to the Financial Statements (Continued)

18. Medical Services Contracts Gains /Losses

Description	2024/2025	2023/2024	2023/2024
	Kshs	Restated	Kshs
Waivers and Exemptions	2,077,007	10,271,619	1,961,045
Total Gain/Loss	2,077,007	10,271,619	1,961,045

Note: The figure for the previous year (Kshs.1,961,045) was restated to include Kshs. 8,310,574 for street children, gender based violence, under 5 years and PLWDs which was erroneously omitted.

19. Cash And Cash Equivalents

Description	2024/2025	Restated 2023/2024	2023/2024
	Kshs		Kshs
Current accounts	2,230,153	1,957,597	272
Total cash and cash equivalents	2,230,153	1,957,597	272

Note: The cash and Cash equivalent figure for the previous year (Kshs.272) was restated to include Kshs. 1,957,325 Eco Bank balance which was erroneously omitted.

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

Description		2024/2025	Restated 2023/2024	2023/2024
Financial institution	Account number	Kshs	Kshs	
a) Current account				
Co-operative bank	01100120870001	562,599	272	5,566,112
ECO Bank	6610004128	1,667,554	1,957,325	18,007,852
Grand total		2,230,153	1,957,597	23,573,964

20. Receivables From Exchange Transactions

Description	2024/2025	2023/2024
	Kshs	Kshs
Medical services receivables SHA/NHIF	22,912,567	41,665,963
Total receivables	22,912,567	41,665,963

Notes to the Financial Statements (Continued)

Analysis of Receivables From Exchange Transactions

Description	2024/2025		2023/2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	19,512,173	85%	41,665,963	100%
Between 1- 2 years	3,400,394	15%	-	
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (a+b)	22,912,567	%	41,665,963	%

21. Inventories

Description	2024/2025	2023/2024
	Kshs	Kshs
Pharmaceutical supplies	968,420	-
Food supplies	133,500	-
Other fuel	15,000	-
Cleaning materials supplies	161,300	-
Total	1,278,220	-

Detailed disclosure on inventories

	2024/2025	2023/2024
Opening balance	-	-
Additional Inventory in the year	-	-
Inventory expensed in the year	-	-
Write-downs in the year	-	-
Others specify	-	-
Closing balance	1,278,220	-

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Notes to the Financial Statements (Continued)

22. Property, Plant and Equipment

Description	Land	Buildings and Civil works	Motor vehicles	Furniture, fittings, and office equipment	ICT Equipment	Plant and medical equipment	Other Assets (specify)	Capital Work in progress	Total
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs		Kshs	Kshs
Cost									
At 1 July 2023 previous year	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	4,638,402	-	-	4,638,402
At 30th Jun 2024	-	-	-	-	-	4,638,402	-	-	4,638,402
At 1 July 2024(current year)	-	-	-	-	-	4,406,481	-	-	4,406,481
Additions	-	3,560,000	-	19,600	53,500	215,500	235,677	-	4,084,277
Disposals	-	-	-	-	-	-	-	-	-
At 30th Jun 2025	-	3,560,000	-	19,600	53,500	4,621,981	235,677	-	8,490,758
Depreciation /impairment									
At 1 July 2023(previous year)	-	-	-	-	-	-	-	-	-
Depreciation for the year	-	-	-	-	-	231,921	-	-	231,921
At 30 June 2024	-	-	-	-	-	231,921	-	-	231,921
At July 2024(current year)	-	-	-	-	-	231,921	-	-	231,921
Depreciation	-	356,000	-	2,450	16,050	577,748	29,460	-	981,708
At 30th June 2025	-	356,000	-	2,450	16,050	809,669	29,460	-	1,213,629
Net book values									
At 30 th Jun 2024(previous)	-	-	-	-	-	4,406,481	-	-	4,406,481
At 30th Jun 2025(current)	-	3,204,000	-	17,150	37,450	4,044,233	206,217	-	7,509,050

Notes to the Financial Statements (Continued)

23. Trade and other Payables

Description	2024/2025		2023/2024	
	Kshs		Kshs	
Trade payables	22,523,368		24,695,798	
Total trade and other payables	22,523,368		24,695,798	
Ageing analysis:	2024/2025	% of the Total	2023/2024	% of the total
Under one year	7,798,435	33%	24,695,798	100%
1-2 years	14,724,933	67%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	22,523,368	%	24,695,798	%

24. Cash Generated from Operations

Description	2024/2025	2023/2024
	Kshs	Kshs
Surplus for the year before tax	(12,159,542)	-
Adjusted for:		
Depreciation	981,708	-
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	(1,278,220)	(-)
Decrease in receivables	18,753,396	(-)
Increase in deferred income	-	-
Decrease in payables	(2,172,430)	-
Increase in payments received in advance	20,722	-
Net cash flow from operating activities	4,145,638	-

Notes to the Financial Statements (Continued)

NOTES TO CASHFLOW STATEMENT

25. Income from rendering services

Description	2024/2025
	Kshs
SHA PHC disbursement	8,666,740
SHA rebates Reimbursed	3,295,536
NHIF collection	38,265,569
Medical Services Income	13,390,771
Total from the rendering of services	63,618,616

26. Medical/ Clinical Costs

Description	2024/2025
	Kshs
Laboratory chemicals and reagents	2,538,936
Food and Ration	8,735,695
Uniform, clothing, and linen	168,105
Dressing and non-pharmaceuticals	10,287,407
Pharmaceutical supplies	12,958,029
Health information stationery	120,000
Sanitary and cleansing Materials	3,731,605
X-Ray/Radiology supplies	61,480
Other clinical costs Child Supplement	32,000
Renal commodities	8,247,823
Total medical/ clinical costs	46,881,080

27. Repairs and maintenance

Description	2024/2025
	Kshs
Property- Buildings	1,187,567
Medical equipment	214,988
Furniture and fittings	61,900
Computers and accessories	486,830
Motor vehicle expenses	461,233
Maintenance of Plant and machinery	23,300

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Total repairs and maintenance	2,435,818
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28. General

Description	2024/2025
	Kshs
Advertising and publicity expenses	99,000
Catering expenses	4,520
Insecticides and rodenticides	234,350
Bank charges	48,318
Conferences and delegations	70,000
Contracted services	30,000
Fuel and Lubricants	3,170,135
Other fuel	2,309,500
Travel and accommodation allowance	791,600
Legal expenses	1,200,000
Courier and postal services	1,170
Printing and stationery	2,238,441
Telephone and mobile phone services	115,450
Purchase of tools spares and Equipment	12,400
Total General Expenses	10,324,884

29. Refunds

Description	2024/2025	2023/2024
	Kshs	Kshs
<i>Others (incinerator services)</i>	85,720	-
Total Miscellaneous income	85,720	-

30. Financial Risk Management

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

Notes to the Financial Statements (Continued)

(i) Credit risk

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

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
At 30 June 2024 (previous year)				
Receivables from exchange transactions	41,665,963	41,665,963	-	-
Receivables from –non-exchange transactions	816,430	816,430	-	-
Bank balances	1,957,597	1,957,597	-	-
Total	44,439,990	44,439,990	-	-
At 30 June 2025 (current year)				
Receivables from exchange transactions	23,364,793	23,364,793	-	-
Bank balances	2,230,153	2,230,153	-	-
Total	25,594,946	25,594,946	-	-

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the hospital has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Kitale County Hospital has significant concentration of credit risk on amounts due from 2023 NHIF/SHA reimbursement. The board of management sets the hospital's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

(ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the hospital's board of management who have built an appropriate liquidity risk management framework for the management of the Kitale County Hospital's short, medium and long-term funding and

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liquidity management requirements. The Kitale County Hospital manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the hospital under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed

Notes to the Financial Statements (Continued)

in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
At 30 June 2024				
Trade payables	-	-	24,695,798	24,695,798
Total	-	-	24,695,798	24,695,798
At 30 June 2025				
Trade payables	-	-	22,523,368	22,523,368
Total	-	-	22,523,368	22,523,368

**Kitale County Referral Hospital (Trans Nzoia County Government)
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20. Appendices

Appendix 1: Progress on Follow Up of Auditor Recommendations

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

Ref. No.	Issue / Observations from Auditor	Management comments	Status:	Time frame
	<p>Non-submission of financial statements the Kitale County Referral Hospital did not to submit financial statements for the financial years 2021/2022 and 2022/2023 which was supposed to be audited alongside the financial statements for the financial year 2023/2024. No reason or explanation was given for failure to prepare and submit to the Auditor-General the financial statements for the year 2021/2022 and 2022/2023.</p> <p>In the circumstances, the accuracy and completeness of prior year balances for the financial statements for the year ended 2023/2024 could not be confirmed.</p>	<p>This was the first Financial Statement prepared by Kitale County Referral Hospital and as such, the Financial statements for FY 2021/2022 and 2022/2023 were not availed for the audit review. The statements have since been developed and submitted for consideration. Taking into account the audit observations, the Financial Statement for the Year 2023/2024 was restated for audit verification and for consideration as a prior year adjustment.</p>	Resolved	
	<p>UNSUPPORTED RECIEVABLES FROM EXCHANGE TRANSACTIONS The statements of financial position reflect receivables from exchange transactions amount of Kshs. 41,665,963 as disclosed in Note 11 to the financial statements. However, there were no supporting schedules, debtor's policy to guide on debt collection and management. No debtors' ledger and aging analysis to explain for how long the debt has remained outstanding. In circumstances, accuracy, existence and completeness of the receivables from exchange transactions could not be confirmed .3</p>	<p>Management confirms that NHIF is currently the only debtor to the hospital with a debt amounting to KES. 41,665,963. Therefore, the NHIF schedule provides sufficient information. Further, The hospital has a valid MOU with NHIF that clearly highlights the terms of engagement including debt resolution. has a valid Management has provided an ageing analysis as per the Kitale County Referral Hospital NHIF</p>	Resolved	

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	<p>reconciliation schedule that focuses on the year under review (Table 1: Schedules of NHIF Claims and Ageing Analysis FY 2023-2024). Management have made efforts to recover the NHIF debt and develop a comprehensive policy framework for debt management.</p> <table border="1" data-bbox="539 389 1222 1001"> <thead> <tr> <th>FY 2023-2024</th> <th>Claims made during FY 2023-2024 KES</th> <th>NHIF Received KES</th> <th>Outstanding Balance KES</th> <th>CUMULATIVE KES</th> <th>AGING ANALYSIS DAYS</th> </tr> </thead> <tbody> <tr> <td>Balance B/f</td> <td></td> <td></td> <td>10,324,211</td> <td>10,324,211</td> <td>OVER 365 DAYS</td> </tr> <tr> <td>Jul</td> <td>7,970,550</td> <td>4,899,130</td> <td>3,071,420</td> <td>13,395,631</td> <td>0-30</td> </tr> <tr> <td>Aug</td> <td>7,049,180</td> <td>1,626,680</td> <td>5,422,500</td> <td>18,818,131</td> <td>60</td> </tr> <tr> <td>Sep</td> <td>7,957,750</td> <td>3,583,860</td> <td>4,373,890</td> <td>23,192,021</td> <td>90</td> </tr> <tr> <td>Oct</td> <td>9,377,680</td> <td>2,948,340</td> <td>6,429,340</td> <td>29,621,361</td> <td>120</td> </tr> <tr> <td>Nov</td> <td>7,960,492</td> <td>4,309,690</td> <td>3,650,802</td> <td>33,272,163</td> <td>150</td> </tr> <tr> <td>Dec</td> <td>11,939,450</td> <td>0</td> <td>11,939,450</td> <td>45,211,613</td> <td>180</td> </tr> <tr> <td>Jan</td> <td>9,671,770</td> <td>1,527,928</td> <td>8,143,842</td> <td>53,355,455</td> <td>210</td> </tr> <tr> <td>Feb</td> <td>8,290,650</td> <td>3,851,432</td> <td>4,439,218</td> <td>57,794,673</td> <td>240</td> </tr> <tr> <td>Mar</td> <td>7,350,380</td> <td>2,480,300</td> <td>4,870,080</td> <td>62,664,753</td> <td>270</td> </tr> <tr> <td>Apr</td> <td>2,204,480</td> <td>9,977,920</td> <td>-7,773,440</td> <td>54,891,313</td> <td>0</td> </tr> <tr> <td>May</td> <td>4,503,510</td> <td>24,630,510</td> <td>-20,127,000</td> <td>34,764,313</td> <td>0</td> </tr> <tr> <td>Jun</td> <td>6,901,650</td> <td>0</td> <td>6,901,650</td> <td>41,665,963</td> <td>300</td> </tr> <tr> <td></td> <td>91,177,542</td> <td>59,835,790</td> <td>41,665,963</td> <td></td> <td></td> </tr> </tbody> </table>	FY 2023-2024	Claims made during FY 2023-2024 KES	NHIF Received KES	Outstanding Balance KES	CUMULATIVE KES	AGING ANALYSIS DAYS	Balance B/f			10,324,211	10,324,211	OVER 365 DAYS	Jul	7,970,550	4,899,130	3,071,420	13,395,631	0-30	Aug	7,049,180	1,626,680	5,422,500	18,818,131	60	Sep	7,957,750	3,583,860	4,373,890	23,192,021	90	Oct	9,377,680	2,948,340	6,429,340	29,621,361	120	Nov	7,960,492	4,309,690	3,650,802	33,272,163	150	Dec	11,939,450	0	11,939,450	45,211,613	180	Jan	9,671,770	1,527,928	8,143,842	53,355,455	210	Feb	8,290,650	3,851,432	4,439,218	57,794,673	240	Mar	7,350,380	2,480,300	4,870,080	62,664,753	270	Apr	2,204,480	9,977,920	-7,773,440	54,891,313	0	May	4,503,510	24,630,510	-20,127,000	34,764,313	0	Jun	6,901,650	0	6,901,650	41,665,963	300		91,177,542	59,835,790	41,665,963			
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<p>Lack of General Ledgers and Trial Balance The statement of financial performance reflects total expenditure amount of</p>	<p>The Ledgers and Trial balance were prepared and submitted to the auditors for review (Table 2: Kitale</p>	<p>Resolved</p>																																																																																										

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	<p>Kshs.136,633,590, and total revenues of Kshs.160,158,473. However, review of the supporting documents including payment vouchers provided for audit revealed that the Hospital did not prepare ledgers for the various transactions reported and trial balance to confirm accuracy of the financial statement balances.</p> <p>In the circumstances, accuracy and completeness of the financial statements could not be confirmed.</p>	<p>County Referral Hospital Trial Balance for the Year Ended June 2024).</p> <table border="1" data-bbox="1234 395 1863 951"> <thead> <tr> <th></th> <th colspan="2">FY 23/24</th> </tr> <tr> <th>Accounts Description</th> <th>Debit</th> <th>Credit</th> </tr> <tr> <th></th> <th>KES</th> <th>KES</th> </tr> </thead> <tbody> <tr> <td>Balance Brought forward</td> <td></td> <td>25,095,725</td> </tr> <tr> <td>Medical/Clinical costs</td> <td>104,188,449</td> <td>-</td> </tr> <tr> <td>Board of Management Expenses</td> <td>2,477,430</td> <td>-</td> </tr> <tr> <td>Repairs and maintenance</td> <td>12,508,530</td> <td>-</td> </tr> <tr> <td>General expenses</td> <td>11,694,032</td> <td>-</td> </tr> <tr> <td>Purchase of property, plant, equipment</td> <td>4,406,482</td> <td>-</td> </tr> <tr> <td>Depreciation of property, plant, equipment</td> <td>231,920</td> <td>-</td> </tr> <tr> <td>Funds Transfer to Department office</td> <td>20,000,000</td> <td>-</td> </tr> <tr> <td>Leeds United – Donor</td> <td>-</td> <td>3,028,437</td> </tr> <tr> <td>Transfer from Department</td> <td>-</td> <td>129,340,278</td> </tr> <tr> <td>Balance Carried forward as at 30 June 2024</td> <td>1,957,597</td> <td>-</td> </tr> <tr> <td>Totals</td> <td>157,464,440</td> <td>157,464,440</td> </tr> </tbody> </table>		FY 23/24		Accounts Description	Debit	Credit		KES	KES	Balance Brought forward		25,095,725	Medical/Clinical costs	104,188,449	-	Board of Management Expenses	2,477,430	-	Repairs and maintenance	12,508,530	-	General expenses	11,694,032	-	Purchase of property, plant, equipment	4,406,482	-	Depreciation of property, plant, equipment	231,920	-	Funds Transfer to Department office	20,000,000	-	Leeds United – Donor	-	3,028,437	Transfer from Department	-	129,340,278	Balance Carried forward as at 30 June 2024	1,957,597	-	Totals	157,464,440	157,464,440		
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	<p>Undisclosed Revenue from Exchange Transactions</p> <p>The statement of financial performance reflects revenue from exchange transaction from Rendering of services -medical service Income of Kshs.157,130,036, as disclosed in Note 2A to the financial statements, However, review of records revealed that the Hospital had a private wing called Mt. Elgon Hospital whose revenue totaling to Kshs.8,432,601 from medical services and National Health Insurance Fund (NHIF) was not included in the revenue from exchange transactions.</p> <p>In the circumstances, the accuracy of revenue from exchange transactions could not be confirmed.</p>	<p>Mt. Elgon Hospital is not a private wing of Kitale County Hospital and operates independently as level 3B hospital under master facility list code 15239. The revenue of KES. 8,432,601 is accounted under Mount Elgon Hospital.</p>	Resolved																																														
	<p>Cash Withdrawals from Revenue Account without Approval from the Board</p>	<p>The Hospital Revenue Account is a pool account that receives revenue from all hospitals in the county and</p>	Resolved																																														

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	<p>Review of the bank statements revealed that Management withdrew cash amounting to Kshs. 120,142,103 from Hospital Revenue account at a local bank without approvals from the Board. In addition, an analysis on the bank statements revealed that some transfers were made to an operations account also at a local bank whose cashbook, bank statement, and bank certificate were not provided for audit. Further, both reconciled account balances were not disclosed in the financial statements.</p> <p>In the circumstances, the accuracy of the transactions and cash and cash equivalents could not be confirmed.</p>	<p>therefore attributing the withdrawals of KES. 120,142,103 is inaccurate. However, the total value transacted through the Hospital Revenue Account was KES. 219,887,868 of which KES. 120,142,103 was queried as cash withdrawals. Management accounts for these withdrawals as follow:</p> <table border="1" data-bbox="1221 544 1847 751"> <thead> <tr> <th>Description</th> <th>Amounts</th> </tr> </thead> <tbody> <tr> <td>AIEs to Facilities</td> <td>28,191,114.00</td> </tr> <tr> <td>Bank Transfers</td> <td>82,500,989.00</td> </tr> <tr> <td>Cash withdrawals</td> <td>9,450,000.00</td> </tr> <tr> <td>Total</td> <td>120,142,103.00</td> </tr> </tbody> </table>	Description	Amounts	AIEs to Facilities	28,191,114.00	Bank Transfers	82,500,989.00	Cash withdrawals	9,450,000.00	Total	120,142,103.00		
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Bank Transfers	82,500,989.00													
Cash withdrawals	9,450,000.00													
Total	120,142,103.00													
	<p>Inaccuracies in Cash and Cash Equivalents Balance</p> <p>The statement of financial position reflects cash and cash equivalents balance of Kshs.272 as disclosed in Note 10 to the financial statements. Review of cash books and bank statements revealed that the Hospital has eight (8) Sub-County units which gets a share of financial allocation from the Referral Hospital. However, expenditure returns from the Sub-County units were not provided for audit. As a result, it was not possible to determine the unspent balances to be included in the cash and cash equivalents.</p> <p>Further, the Referral Hospital has four (4) bank accounts, which on review had end of year closing balances of Kshs.23,862,654 but only Kshs.272 was recorded as cash and cash equivalents leading to an unreconciled variance of Kshs.23,862,382.</p> <p>In the circumstances, the accuracy, completeness and existence of the cash and cash equivalent balance of Kshs.272 could not be confirmed.</p>	<p>The hospital does not provide financial allocation to the sub county hospitals. In the County we have 8 eighty primary hospitals (level 3A and 3B) whose expenditure returns are available for review as in annex 6e.</p> <p>Management further confirms that Kitale County Referral Hospital only operates two bank accounts as shown in the table 8 below whose balances were KES. 1,957,597 as opposed to the stated KES. 23,862,382. The other accounts identified are operated by the County Executive Department of Health and not the hospital as stated in the query.</p>	Resolved											

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		OAG Management Letter				Bank Certificate Statement	
s/no	Entity	Account Name	Account Name	Amount	Amount	Balance as at	
1	Department	KCB Operational A/c	1158028113	446,708.00	33,935.00	30-Jun-24	
2	Department	KCB Revenue A/c	1158028296	5,406,017.00	5,406,017.00	30-Jun-24	
3	KCH	EcoBank	6610004128	18,007,576.00 (as at 15-May-24)	1,957,325.00	30-Jun-24	
4	KCH	SBM Account	402380797001	2,350.00	25.00	30-Jun-24	
				5,855,075.00			

S/No	Account Name	Bank	Account No	Bank Balance As At 30/06/2024
1.	Kitale County Referral Hospital	Cooperative - Kitale	0110012087001	272
2.	Kitale Social Scheme	Ecobank - Eldoret	661000128	1,957,325
			Total	1,957,597

<p>Poorly Maintained Cashbook Review of the cash book revealed that it was not ruled out daily and checked by a senior official for accuracy and correctness. Further, it was noted that the officer recording the cashbook was the same one preparing bank reconciliations and signing them. There was no separation of roles as a measure of internal controls, which may lead to loss of cash. In the circumstances, the accuracy, completeness and existence of the cash and cash equivalent balance could not be confirmed</p>	<p>Management acknowledges the inaccuracies and the supervisor has since been put on Performance Improvement Plan. Further, the situation has since been remedied by the deployment of an accountant to hospital. Currently, the cashbook is prepared by one staff and checked by immediate supervisor who then prepares the reconciliation.</p>	<p>Resolved</p>
<p>Unreconciled Revenue from Exchange Transactions The statement of financial performance reflects income from exchange transaction rendering of medical services amount of Kshs 157,130,036 as disclosed in Note 2A to the financial statements out of which Kshs 65,952,490 was generated through Mpesa Pay Bill and MEDBOSS system. However, the Mpesa Pay Bill and MEDBOSS has []variances at the end of each month analyzed from July 2023 to June 2024 all totaling to Kshs 2,152,477. In addition, cash collections totaling to Kshs. 157,130,036 could not be reconciled to the revenue generating departments on amount billed, paid and banked.</p>	<p>KES. 2,152,477 is a variance between Medboss and Mpesa collections. Medboss is a billing system and once a patient is billed, the record remains in the system whether the patient pays or not. The variance was due to waivers of KES 1,961,045 and the rest were patients who sought services elsewhere after billing. During FY 2023/2024, KES. 157,130,036 was</p>	<p>Resolved</p>

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	In circumstances, accuracy and completeness of revenue from rendering of medical services could not be confirmed.	revenue collected from various Departments in Kitale County Referral Hospital,		
	<p>UNDISCLOSED INVENTORY</p> <p>During the financial year, management of the Hospital did not disclose the closing inventory balances consisting of medical stores and food rations. In addition, no annual stock takes were carried out at the close of the financial year. Further bin cards and stock movement records for each item of stores were also not provided for audit</p> <p>In circumstances, the accuracy, existence and completeness of inventory could not be confirmed</p>	The management acknowledges that the S3, S13 and bin cards were not disclosed in the Financial Statements and therefore not available for audit. Further, the quarterly and annual stock-takes were not undertaken. However, the documents have since been prepared and availed for review.	Resolved	
	<p>Unsupported Trade and Other Payables</p> <p>The statement of financial position reflects trade and other payables balance of Kshs.24,695,798 as disclosed in Note 13 to the financial statement. However, the payables were not supported by an ageing analysis, invoices, delivery notes, goods received notes, requisitions from user departments, list of suppliers and contracts with suppliers. In addition, there is no policy on management of payables.</p> <p>In the circumstances, the accuracy and validity of trade and other payables amount of could not be confirmed.</p>	<p>Management confirms that payables amounting to KES. 9,668,249 were eligible and paid. The balance amounting to KES. 14,823,234 do not have supporting documents and have therefore not been paid.</p> <p>Management is in the process of developing a policy on management of payables that will adopt the First in First out (FIFO) model.</p>	Resolved	
	<p>Unsupported Grants from Donors and Development Partners</p> <p>The statement of financial performance reflects grants from donors and development partners of Kshs.3,028,437 as disclosed in Note 1 to the financial statements. However, invoices and financing agreement between the Hospital and the grant donors were not provided for audit.</p> <p>In the circumstances, the accuracy and completeness of the grants from donors and developing partners could not be confirmed.</p>	During the year under review, Kitale County Referral Hospital had a running M.O.U with Leeds University and all fund transfers were accompanied by corresponding invoices.	Resolved	
	<p>Variances in Waivers and Exemptions</p> <p>The statement of financial performance reflects Kshs.1,961,045 in respect of medical services contracts gains/losses as disclosed in Note 8 to the financial statements. However, examination of records revealed a total amount of Kshs.10,271,619 as waivers which were not disclosed resulting to an</p>	The FIF Regulations, 2023 Section 10 provides for waivers /exemptions. The sum of KES. 10,271,619 is for waivers and exemptions amounting to KES. 1,961,045 and KES. 8,310,574 respectively as per	Resolved	

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	<p>unreconciled variance of Kshs.8,310,574. In the circumstances, the accuracy, completeness of medical services contracts gains and losses could not be confirmed.</p>	<p>table 8. In the FY 2023/2024, the waivers were done as per the national policy on waivers and exemptions with regular committee meetings resolutions.</p> <table border="1" data-bbox="399 436 598 1008"> <thead> <tr> <th>S/NO</th> <th>Category</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td></td> <td>Street Children</td> <td>2,325,229</td> </tr> <tr> <td></td> <td>Gender Based Violence</td> <td>1,599,000</td> </tr> <tr> <td></td> <td>Under 5 Years</td> <td>3,324,230</td> </tr> <tr> <td></td> <td>PLWD's</td> <td>1,062,115</td> </tr> <tr> <td></td> <td></td> <td>8,310,574</td> </tr> </tbody> </table>	S/NO	Category	Amount		Street Children	2,325,229		Gender Based Violence	1,599,000		Under 5 Years	3,324,230		PLWD's	1,062,115			8,310,574	
S/NO	Category	Amount																			
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		8,310,574																			
<p>Lack of an Asset Register The statement of financial position reflects property, plant and equipment balance of Kshs.4,638,402 which, as disclosed in Note 12 to the financial statements, represents assets acquired during the year under review (additions). However, review of the Hospital records and physical inspection revealed that the Hospital had items of plant, property and equipment, freehold land, buildings, motor vehicles that were not valued for inclusion in the statement of financial position. Further, the land on which the Hospital is built, and the developments therein did not have ownership documents. In addition, the Hospital did not have an asset register. In the circumstances, the accuracy, existence and completeness of property, plant and equipment balance of Kshs.4,638,402 could not be confirmed.</p>	<p>Management acknowledges that assets worth KES. 4,638,402 were acquired in the FY 2023/2024. The management has the list of assets including the plants, property and equipment, freehold land, buildings, motor vehicles is in place and is in the process of conducting a valuation. Management has also appointed a committee to update the asset register with clear Terms of Reference.</p>	<p>Unresolved</p> <p align="right">2026/ 2027</p>																			
<p>Non-Compliance with Approved Financial Reporting Template Review of the annual reports and the financial statements for the year ended 2023/2024 presented for audit revealed the following errors and omissions: - The list of Board of management does not include the director's photo, name and key profession/academic qualifications; The list of management team does not include the key manager's photo name, and key profession/academic qualifications; The chairman's statement is not included in the report; The report of the chief executive officer has been omitted; Statement of performance against predetermined objectives is not included;</p>	<p>The management acknowledges that Financial Statement was non-compliant with the reporting template. However, the Financial Statement for FY 2023/2024 has been restated and provided for audit review.</p>	<p>Resolved</p>																			

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	<p>Corporate governance statement is not updated; Management discussion and analysis is not updated; Environmental and sustainability reporting is not updated; Report of the Board of management is not updated; Statement of Board of management's responsibilities not updated; The notes to the financial statements are not numbered as per the reporting the IPSAS reporting template. The statement of financial position is imbalanced The financial statements presented for audit did not specify which IPSAS method they were prepared using. The incomes and expenditures have been recognized on a cash basis instead of on accrual basis. The Financial statements submitted for audit did not have the logo of the Hospital. The management did not disclose In-kind contributions from the County Government and Transfers from the County Government in the statement of financial performance. Contrary to Regulation 101(4) of the Public Finance Management National Government Regulations 2015 states that an accounting Officer shall prepare the financial statements in a form that complies with the relevant accounting standards prescribed by the Public Sector Accounting Standards Board, not later than three months after the end of the financial year and submit them to the Auditor General with a copy to the County Treasury, the Controller of Budget and the National Treasury.</p> <p>In the circumstances, the Management was in breach of the law.</p>			
	<p>Lack of Approved Budget The statement of comparison of budget and actual amounts for the year ended 30 June, 2024 reflects total revenues and expenditure of Kshs.160,158,473 and Kshs.136,633,590 respectively. However, the Hospital did not provide the annual approved budget for audit. This was contrary to Regulation 31(a) of Public Finance Management (County Government) Regulations, 2015 which provides that all revenues and</p>	<p>The management confirms that the budget for Kitale County Referral Hospital, estimated at KES. 160,000,000, was provided for under Own Source Revenue (Health Revenue Streams) but was not itemized. However, the approved budget has been provided for review. The hospital health management team approved and forwarded the budget proposal.</p>	Resolved	

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	expenditures shall be included into the county government budget estimates. In the circumstances, Management was in breach of the law.			
	<p>Failure to Prepare Procurement Plan</p> <p>During the financial year under review, Management did not prepare and submit its annual procurement plan to the County Department of Health and Medical Services for review and consolidation contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which requires a procuring entity to prepare a procurement plan for each financial year as part of annual budget process. In addition, it was observed that the procurement function at the Hospital is generally nonexistent. No explanation was provided for the anomaly</p> <p>In the circumstances, Management was in breach of the law.</p>	Management acknowledges the oversight but confirms that the procurement plan has been prepared and provided for review.	Resolved	
	<p>Non - Compliance with Requirements in Universal Health Coverage</p> <p>Review of Hospital records and interviews with Management revealed that the Hospital had fourteen (14) medical officers against the required sixteen (16). The Hospital did not have anaesthesiologists against the required two (2). Further, the Hospital had no functional ICU Beds against the required six (6) and lacked high dependency unit beds against the required six (6). These deficiencies contravene the First Schedule of the Health Act, 2017 and imply that accessing the highest attainable standard of health, the right to health care services, including reproductive health care as required by Article 43(1)(a) of the Constitution of Kenya, 2010.</p> <p>In the circumstances, the Sustainable Development Goal number 3.8 whose target is to achieve universal health coverage, access to quality essential health care services and access to safe, effective, quality and affordable essential medicines and vaccines for all may not be achieved.</p>	<p>Kitale County Hospital has 21 medical officers. The County has made attempts to recruit an anaesthesiologist (vide indent REF NO CGTN/HSS/2 VOL.VI (10) dated 17th February, 2022 forwarded to the County Public Service Board) but there were no applications. However, the hospital is currently training one Medical Officer to specialize in Anaesthesiology.</p> <p>The Management has also provided a budget to complete and operationalize an ICU and HDU unit.</p>	Resolved	
	<p>lack of Policy Documents and Controls</p> <p>Review of the Information Technology Internal Controls revealed that Kitale County Referral Hospital did not have a Risk Management Policy, Disaster Recovery Plan approved ICT Policy, IT security policy, policy on physical access to IT environment and IT continuity and disaster recovery plan in place to guide on ICT operations. Further, the Hospital did not have an approved IT</p>	The hospital is currently using county's policy documents.	Resolved	

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	<p>Strategic and Steering Committee which is important in performing the oversight function and formulation of policies to ensure that IT department functions properly to assist in achievement of organizational objectives in an economic, efficient and effective way.</p> <p>In the circumstances, the effectiveness of Management in ensuring controls and risk management could not be confirmed.</p>			
	<p>Failure to Establish Internal Audit Unit and Audit Committee</p> <p>The Hospital has not established an audit committee and internal audit function to monitor the entities governance process, accountability process and control systems and offer objective advice on issues concerning Risk(s)/Effect(s)/Implications, control, regulatory requirements and governance.</p> <p>In the circumstances, the effectiveness of internal controls and Risk management could not be confirmed.</p>	<p>The hospital utilizes the County Internal Audit Unit.</p>	<p>Resolved</p>	
	<p>Weaknesses in Revenue Collection System</p> <p>Review of the revenue collection system revealed that the Hospital had not fully embraced Mpesa receipting, and no evidence of daily or monthly reconciliations of revenue collected in Medboss system against Mpesa transactions was provided for audit. Further, the Hospital has been operating since February 2024 to the date of audit in November,2024 without a revenue management system, and no evidence was provided to confirm that the procurement of a revenue management system had been initiated.</p> <p>In the circumstances, the existence and effectiveness of internal controls over revenue collection could not be confirmed.</p>	<p>The Hospital Management has engaged the Ministry of Health to provide AFYA KE; an end to end Health Management Information System Solution, that will also aid in revenue collection. The Ministry will provide the software free of cost to the County whilst the County is expected to provide the hardware which has been budgeted and requisitioned in the current financial year.</p> <p>It is noteworthy that the Staff have already been trained on the software.</p>	<p>Resolved</p>	

Kitale County Referral Hospital (Trans Nzoia County Government)
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.....
Accounting Officer

MEDICAL SUPERINTENDENT
KITALE COUNTY HOSPITAL

20 NOV 2025

P. O. Box 98 - 30200, KITALE

Appendix III: Inter-Kitale County Hospital Confirmation Letter

Name of Transferring Kitale County Hospital.....

Name of Beneficiary Kitale County Hospital.....

Confirmation of amounts received by [Insert name of beneficiary Kitale County Hospital] as at 30th June (Current FY)

Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
Total					

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

Head of Accounts Department - Disbursing Kitale County Hospital:

Name Sign
Date

Head of Accounts Department - Beneficiary Kitale County Hospital:

Name Sign Date.....

Appendix IV Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities	Quarter				Source Of Funds	Implementing Partners
				Q 1	Q 2	Q 3	Q 4		

Appendix V: Disaster Expenditure Reporting Template

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