

REPUBLIC OF KENYA



229

REPORT

OF

THE AUDITOR-GENERAL

ON

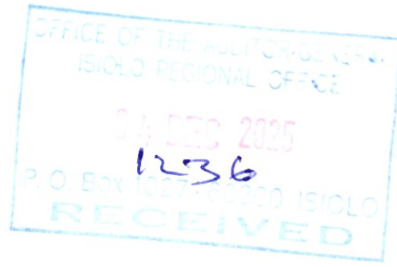
SAMBURU TEACHING AND REFERRAL HOSPITAL

FOR THE YEAR ENDED 30 JUNE, 2025

COUNTY GOVERNMENT OF SAMBURU

PAPERS LAID	
DATE	19/2/2026
TABLED BY	Minority Whet.
COMMITTEE	—
CLERK AT THE TABLE	Angela

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**SAMBURU COUNTY TEACHING AND REFERRAL HOSPITAL
(Samburu County Government)**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2025

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

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

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1. Acronyms & Glossary of Terms

CSR	Corporate Social Responsibility
OSHA	Occupational Health & Safety Act
PFMA	Public Financial Management Act
MED SUP	Medical Superintendent
SCTRH	Samburu County Teaching and Referral Hospital
OPD	Out Patients Department
PMTCT	Prevention of Mother to Child Transmission
MOPC	Medical Out Patient Clinic
POPC	Paediatric Out Patient Clinic
ENT	Ear, Nose, Throat
MOU	Memorandum of Understanding
HCWs	Health Care Workers
NHIF	National Health Insurance Fund
KMTC	Kenya Medical training college
HRIO	Health Record and Information Officer
ANC	Ante Natal Clinic
HMT	Health Management Team
CRF	County Revenue Fund
MCH	Mother Child Health

2. Key Hospital Information and Management

(a) Background information

Samburu County Referral and Teaching Hospital is a level 5 hospital established under gazette notice number 3847 and is domiciled in Samburu County under the Health Department. The hospital is governed by a Board of Management.

(b) Principal Activities

The principal activity of Samburu County Teaching and Referral Hospital is to provide Consultation, Laboratory services, MCH, Immunization, Antenatal/Postnatal, Family Planning, Nutritional Services, Pharmacy, Comprehensive Care Clinic, TB CLINIC, Maternity and Inpatient services.

(c) Key Management

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

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

(d) Fiduciary Management

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

No.	Designation	Name
1.	Medical Superintendent	Dr. Kelvin Pateti Lengees
2.	Head of finance	CPA Ikale Moreschi
3.	Head of supply chain	Geoffrey Kitewan
4.	Nursing Services Manager	Lesuper B Trancisio

(e) Fiduciary Oversight Arrangements

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

(f) Hospital Headquarters

P.O. Box 12-20600
Hospital Building/House/Plaza
Hospital/Road/Highway
Maralal, Kenya

(g) Hospital Contacts

Telephone: (+254) 718778810
E-mail: maralalhospital50@gmail.com
Website: www.samburucountyteachingandreferralhospital.go.ke

(h) Hospital Bankers

Samburu County MOH Free Maternity Account
Account No. 1162918217
KCB Maralal.




(i) Independent Auditors

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



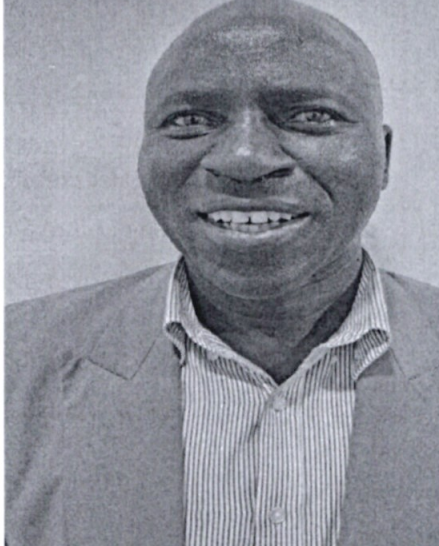
(j) Principal Legal Adviser

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



3. The Board of Management

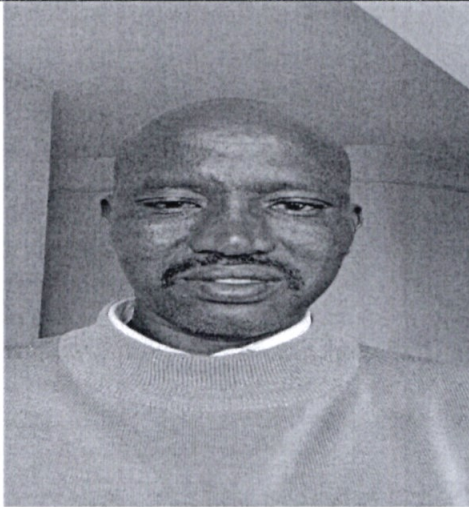

Ref	Directors	Details
1.		<p>Mark Loloolki – Chairman He was appointed to the hospital board on 5th December 2023. He holds a higher Diploma in Environmental Health and has over 30 years working experience. Age : 73 Years</p>
2.		<p>Pastor Lucas Lepariyo - Member He was appointed to the board on 5th December 2023 as a board member. He holds a degree in Theology. Age:54 Years</p>
3.		<p>William S. Lekatap – Member He was appointed on 5th December 2024 as a board member. Formerly DCI officer-CID Training school and trained investigation in Israel and FBI-South Africa training. He has a wealth experience in Security Matters. Age: 62 Years</p>

**Samburu County Teaching and Referral Hospital (Samburu County Government)
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4.		<p>Lucy Sophia Randiya – Member She was appointed to the hospital board on 5th December 2023. She holds a diploma in secretarial and currently pursuing Degree in Human resource.</p> <p>A person living with disability Age: 34 years.</p>
5.		<p>Dr. Lengees Pateti Kelvin – Medical Superintendent He is Senior Medical Officer MBCHB Services. He holds a degree in Medicine and surgery. He is the board secretary.</p> <p>Age: 31 Years</p>
6.		<p>Mr. Gideon Ondara Obure – Member He is a Senior Health Administrative Officer with a Master degree in administration and Finance. With an experience of 30 years in civil services.</p> <p>Age: 56 Years</p>

4. Key Management Team

Ref	Management	Details
1.		<p>Dr. Lengees Pateti Kelvin <i>Medical Superintendent & Board Secretary</i></p> <p>Dr. Lengees Pateti Kelvin is a Senior Medical Officer (MBChB) with a Bachelor’s degree in Medicine and Surgery. He serves as the Medical Superintendent and also holds the position of Board Secretary. With his medical expertise and leadership in healthcare management, he plays a vital role in overseeing clinical services and supporting strategic decision-making within the institution.</p>
2.		<p>Mr. Gideon Ondara Obure <i>Senior Health Administrative Officer</i></p> <p>Mr. Gideon Ondara Obure is a seasoned civil servant with over 30 years of experience in public service. He holds a Master’s degree in Administration and Finance and has built a strong career in health administration, financial management, and public sector governance. His extensive expertise and leadership have greatly contributed to the efficiency and effectiveness of healthcare administration within the civil service.</p>

<p>3.</p>		<p>Lesuper B. Trancisio Nursing Services Manager</p> <p>Lesuper B. Trancisio is an experienced civil servant with a distinguished career spanning 25 years in the nursing profession. He holds a Bachelor of Nursing degree and has dedicated his service to advancing healthcare delivery, patient care, and nursing management. Through his leadership and expertise, he has made notable contributions to strengthening nursing services and promoting quality healthcare standards.</p>
<p>4.</p>		<p>CPA I kale Moreschi Nguchu Head of Finance</p> <p>CPA I kale Moreschi Nguchu is a dedicated civil servant with over six years of professional experience in accountancy and finance. He holds a Bachelor of Commerce degree and is a Certified Public Accountant of Kenya (CPAK), Membership No. 31412. Throughout his career, he has gained extensive expertise in financial management, reporting, and public sector finance, making significant contributions to strengthening accountability and efficiency in financial operations.</p>

5. Chairman’s Statement

It is with great pleasure that I present the Hospital’s Annual Report for 2024/2025, along with the accompanying Financial Statements. The Board of Management is proud of the significant achievements made by the hospital during this period in our journey toward becoming “A World-Class, Patient-Centered Specialized Care Hospital.” I am particularly impressed by the dedication and “can-do” attitude of our staff, whose commitment to delivering exceptional patient care is evident across all services. These services include Medical Consultations, Maternal and Child Health, Maternity Services, Physiotherapy, NM Services, PMTCT Services, Laboratory Services, and more. Over the years, the facility has transitioned from a health center to a Level 4 hospital. With the continued support of the county government, the hospital has undergone major renovations and a facelift to ensure that our services align with those of a Level 5 facility.

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

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

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

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



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Mark Loloolki
Chairman to the Board

6. Report of The Medical Superintendent

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

This report provides a detailed overview of Samburu County Teaching and Referral Hospital in the Financial year 2024/2025. We focused on improving patient care, expanding services, and ensuring financial stability.

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

Key Achievements

Enhanced Patient Care:

- ❖ We recruited new specialists, expanding our service offerings in areas like paediatrics and gynaecology.
- ❖ Patient satisfaction scores remained high, reflecting our commitment to excellent care.
- ❖ We achieved accreditation renewals from various healthcare organizations and councils such as KUCO for demonstrating our commitment to upholding high standards.

Patient Satisfaction:

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

Staff Training & Development:

- The hospital offered career advancement opportunities: scholarship opportunities through collaboration with Safaricom Foundation and Gertrude's Children Hospital for Paediatric critical care Nursing and paediatric nursing.
- Staffs also underwent other specialized trainings on Critical care, Nephrology nursing, Emergency and trauma nursing and Reproductive Health

Service Expansion:

- Growth and acceptance of various services leading to an increase in number of patients and clients seeking health care services.
- Increased specialized care that have seen the hospital undertake highly specialized operations and surgeries in maxillofacial, neurosurgery and urology.
- Increased laboratory tests portfolio embracing One health principle.
- Engagement with collaborative zoonotic disease research with the American Army.

Telemedicine:

- ❖ Our telemedicine program provides convenient access to healthcare services for patients in remote areas.
- ❖ This service is particularly beneficial for those with transportation limitations, from hard-to-reach areas, and those with chronic conditions requiring regular consultations and who cannot afford those services

Clinical Performance

Samburu County Teaching and Referral Hospital (SCTRH) provides essential healthcare services to the people of Samburu County and neighbouring regions. These include accident and emergency care, outpatient care, and special clinic services. inpatient care, day-care procedures for minor surgeries, and specialized care in renal and Orthopaedic trauma surgeries. The hospital also offers comprehensive clinical support services such as pharmacy, laboratory, radiology, and other diagnostic services.

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

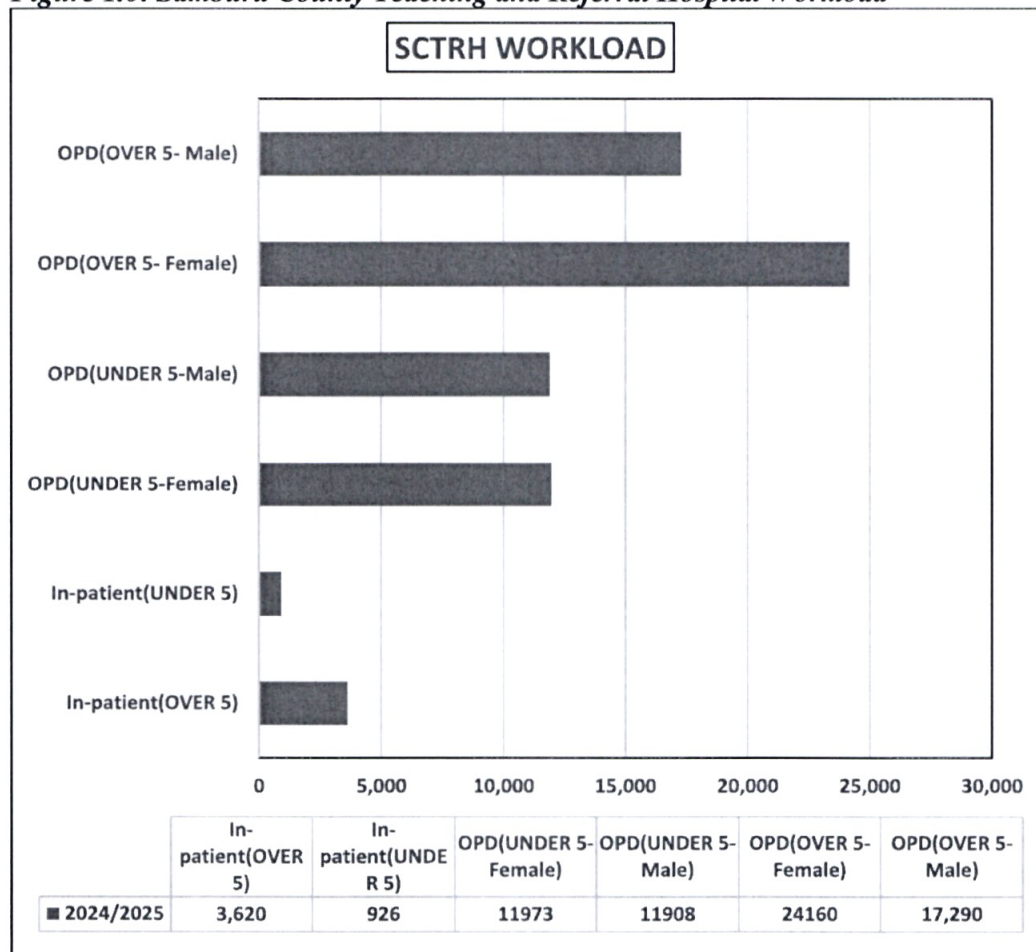
Additionally, SCTRH plays a critical role in responding to county emergencies and disasters, formulating health policies, conducting research, and providing medical training to students.

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

**Samburu County Teaching and Referral Hospital (Samburu County Government)
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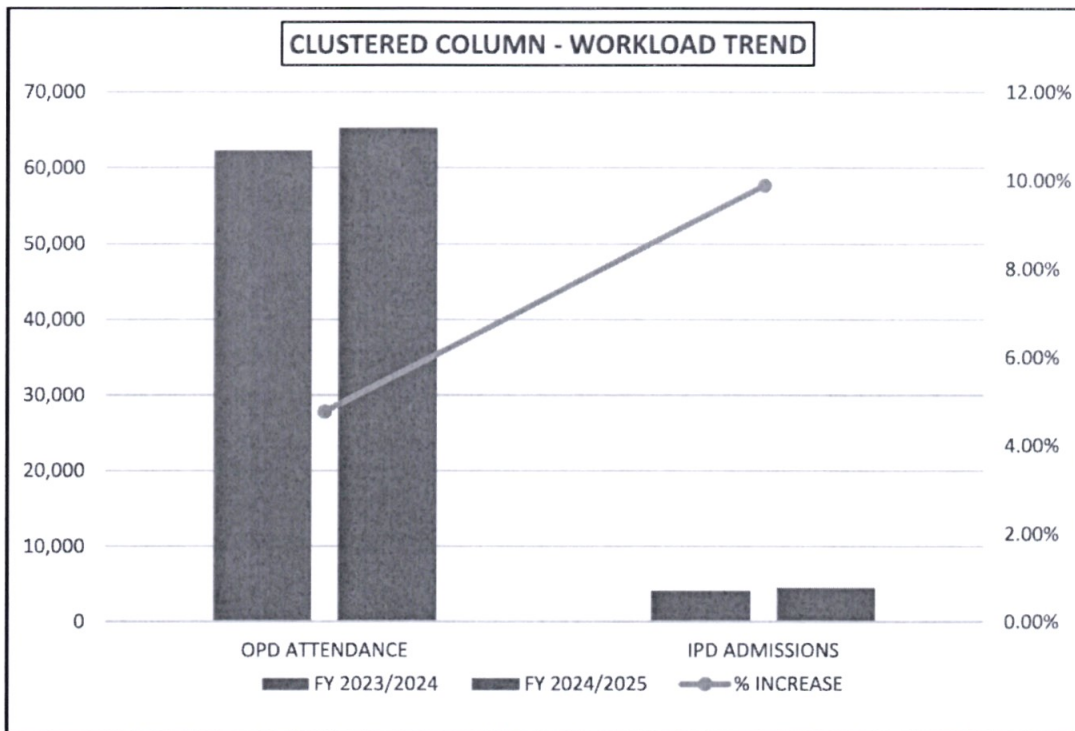
The following chart provides an overview of the hospital's workload trends:

Figure 1.0: Samburu County Teaching and Referral Hospital Workload



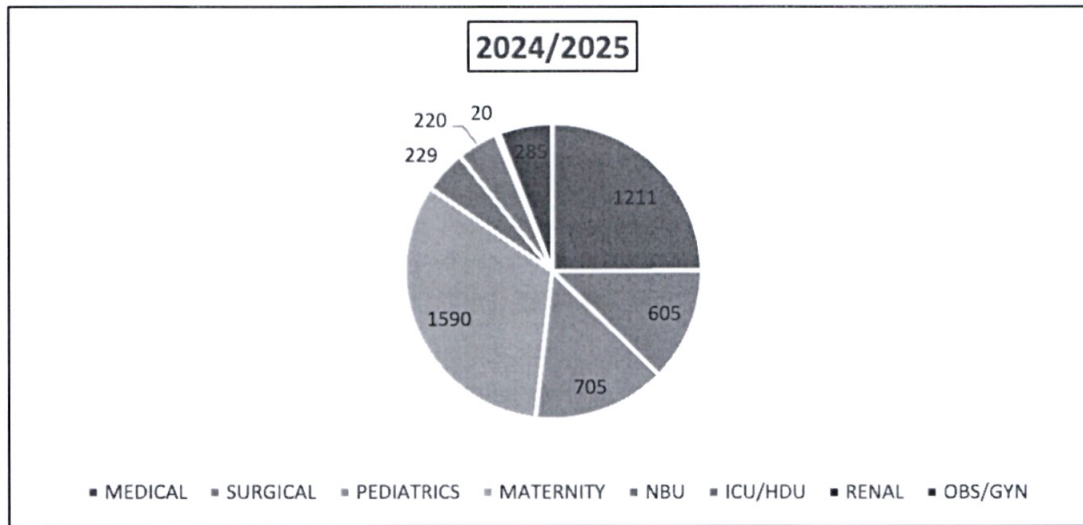
The hospital has experienced a mix of both growth and decline in patient numbers over the FY 2025/2026, but there was a steady increase in the number of patients, attributed to the expansion of services and improved healthcare access in the facility. The number of OPD clients increased from 62,362 during the FY 2023/2024 to 65,331 in the ending FY 2024/2025.

Figure 2.0: Samburu County Teaching and Referral Hospital workload trend over the financial years



The hospital has experienced growth in the number of patients over the period (FY2024/2025) There was a steady increase in the number of patients, attributed to the expansion of services and improved healthcare access in the facility however towards the end the hospital saw a decline in patient numbers due to decline in the number of insecurity cases, disease outbreaks and decrease in the number of referral cases.

Figure 3.0: Patient Admission by Speciality



Reproductive health service in SCTRHR continues to be the leading source of admission to the hospital with Maternity having a total of 1798 patients admitted for delivery during the ending financial year. This is due to the Government's Universal Health coverage Cover(SHA) and improved obstetric emergency services as well as continuous health education at the community level on skilled birth delivery.

Average Length of Stay (ALOS)

The hospital has continuously improved the average length of stay of the patients due to improved service delivery and enhanced performance monitoring.

The ALOS across different wards is approximately 5 days, indicating that most patients stay in the hospital for this duration which is a critical measure as it reflects the efficiency of patient management and the adequacy of resources.

Figure 4.0 ALOS

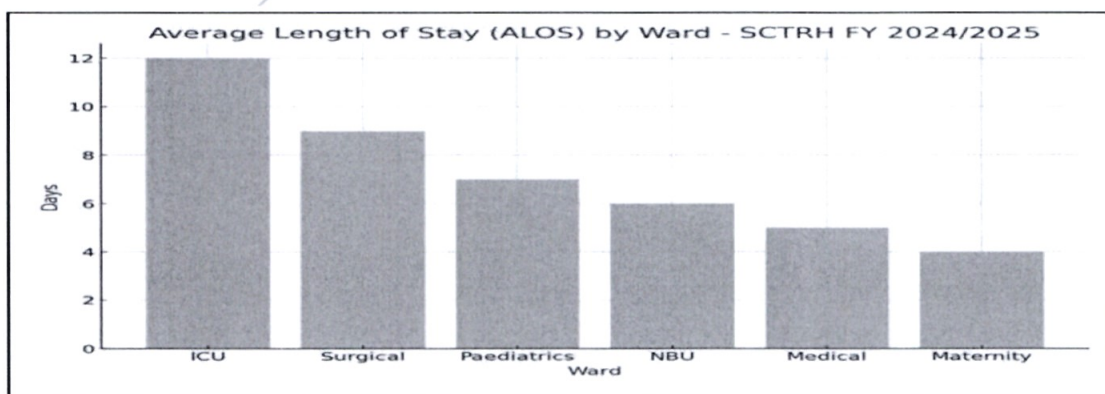


Figure 5.0 Bed Occupancy

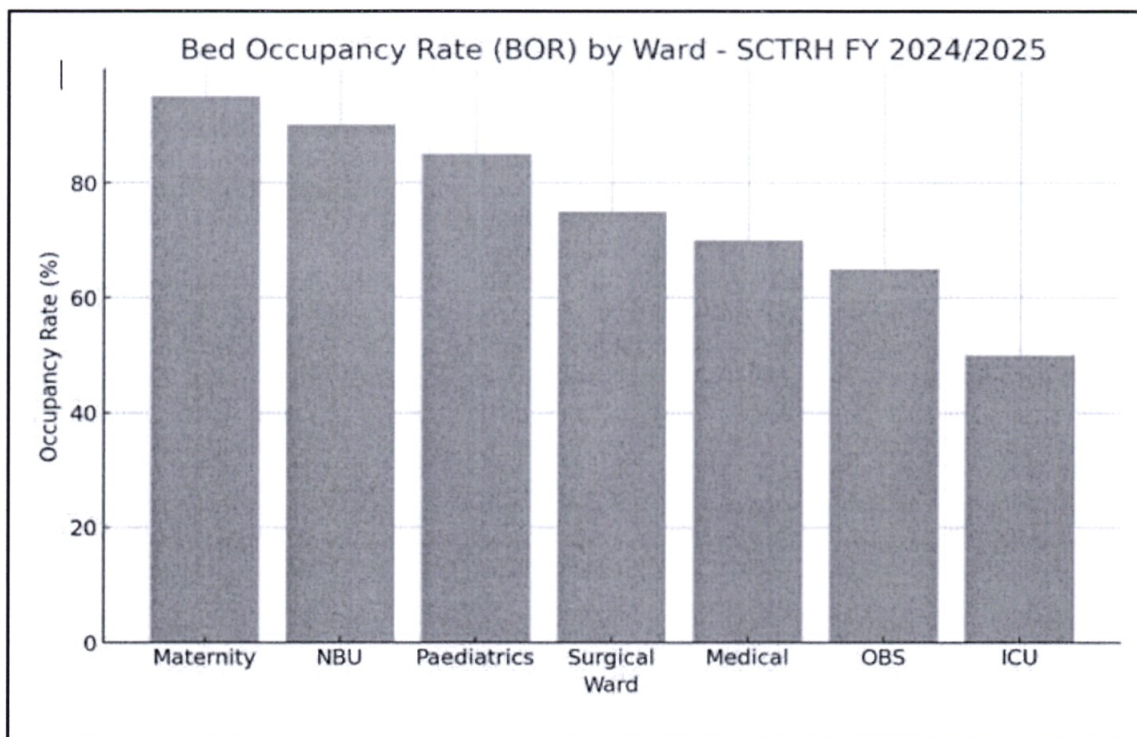


Figure 6.0: Mortality cases reported

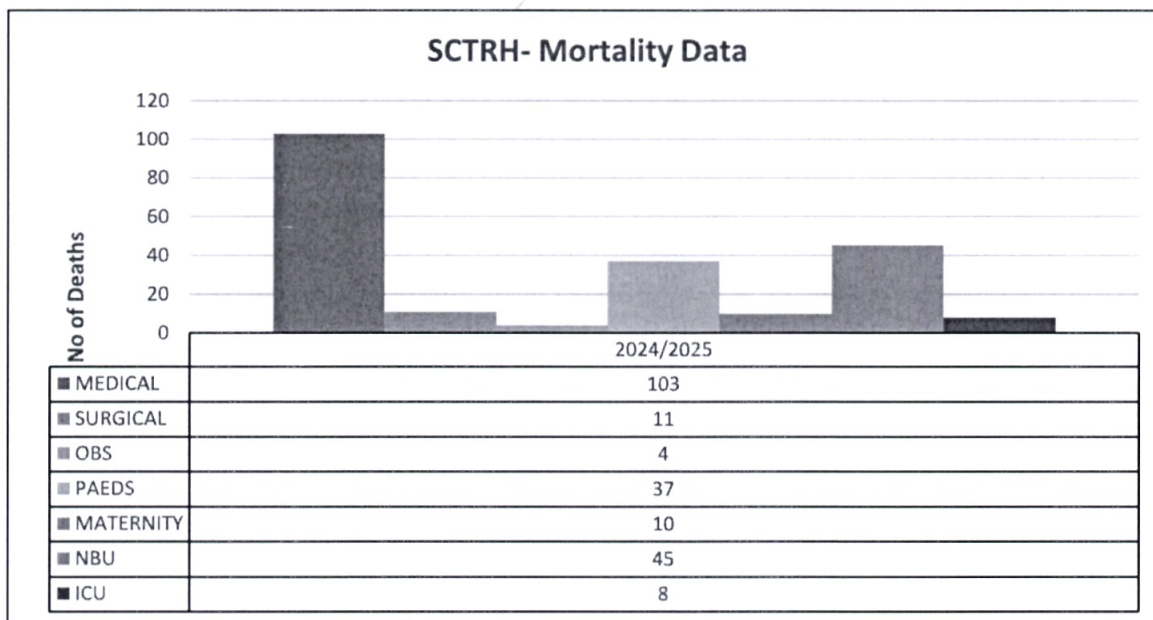
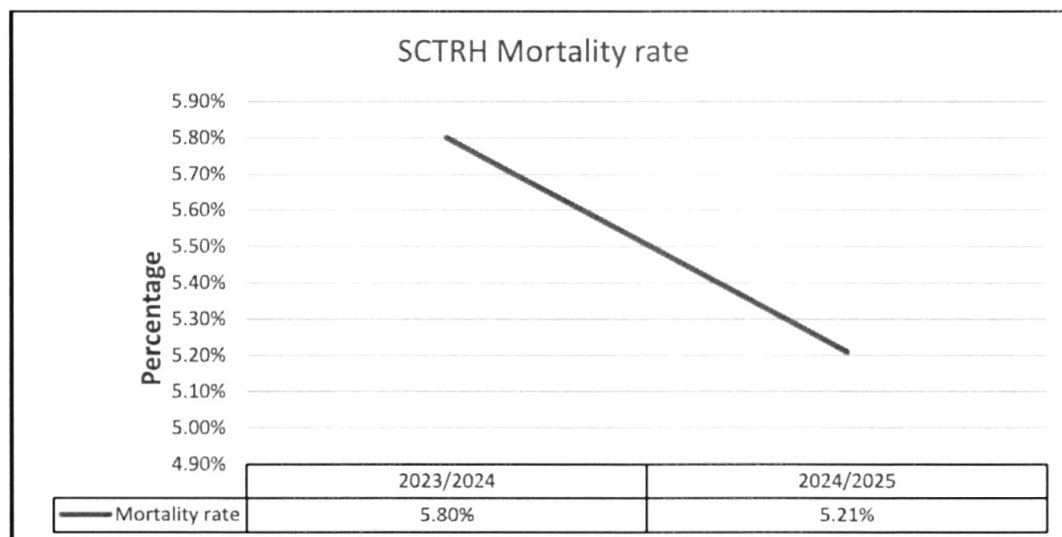


Figure 7.0: Mortality case rate



The mortality rate has continuously declined over the last financial year as compared to the FY 2023/2024 which was at 5.80%, due to improved healthcare services as well as the availability of satellite blood bank services. Also, improved emergency operation services as well as specialised care have played a huge role in the reduction of mortality cases

Fig 8.0 Outpatient Specialized Clinic Attendance-(2024/2025)

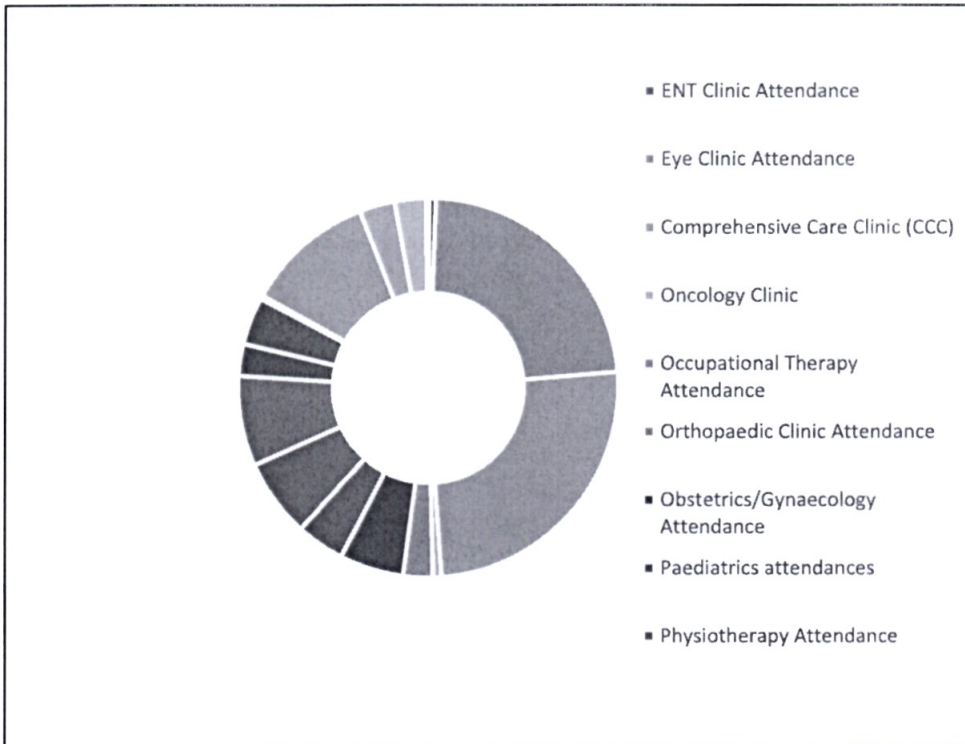
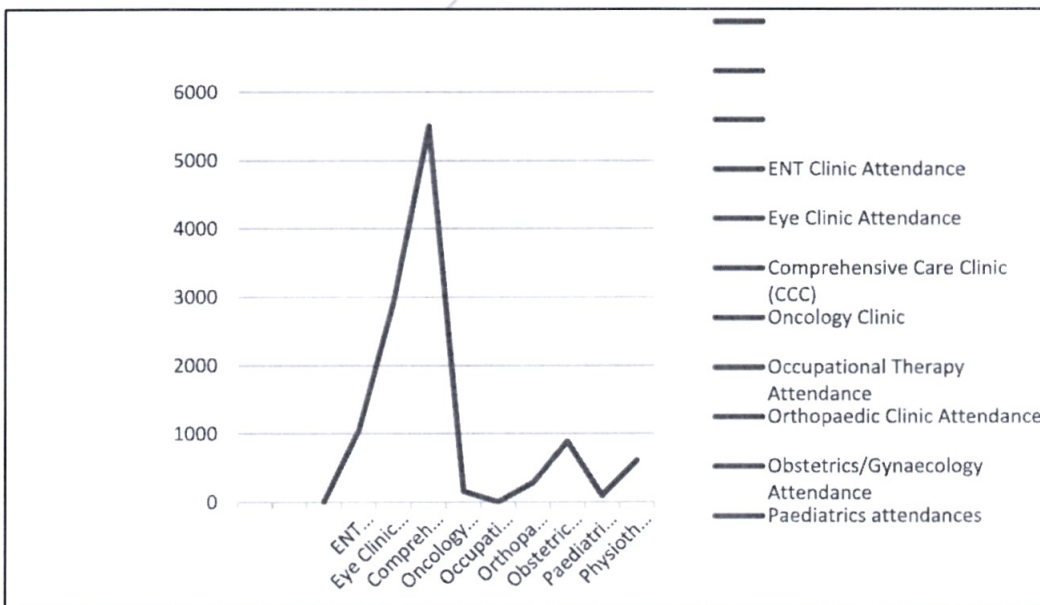


Fig 9.0 SPECIAL CLINIC SERVICES LINE TREND



**Samburu County Teaching and Referral Hospital (Samburu County Government)
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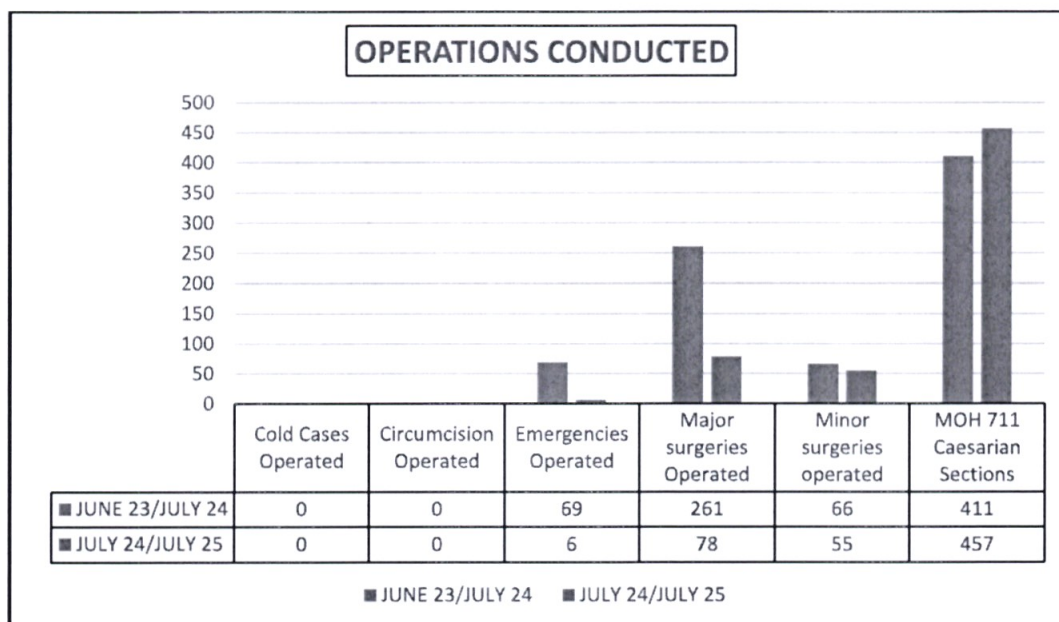
SAMBURU COUNTY REFFERAL HOSPITAL		
	July 2023 - June 2024	July 2024 - June 2025
ENT Clinic Attendance	1,042	689
Eye Clinic Attendance	2,911	1,910
Comprehensive Care Clinic (CCC)	5,503	3,571
Oncology Clinic	156	53
Occupational Therapy Attendance	0	3
Orthopaedic Clinic Attendance	282	256
Obstetrics/Gynaecology Attendance	885	432
Paediatrics attendances	93	1,069
Physiotherapy Attendance	610	667
Psychiatry Attendance	766	818
Surgical Clinics attendances	827	520
Medical Attendance	561	505
Renal Clinic	92	102
Nutrition Clinic	957	496
Dental clinic attendance	2,525	705
	17,210	11,796

The hospital runs specialized clinics that include the following:

- Eye clinic (retinopathy, diabetes, paediatrics, retinoblastoma glaucoma etc).
- Medical outpatient clinic (MOPC).
- Surgical clinics
- Outpatient Clinic (POPC) includes an oncology clinic, and respiratory, amongst others.
- Orthopaedic clinics that include specialized fracture, and rehabilitation clinics.
- Reproductive Health includes specialized ante-natal and post-natal clinics, specialized gynae-clinics including oncology
- ENT includes oncology, endoscopy, speech, and hearing clinics.

The hospital has a continuous plan for outsourcing more specialist numbers by providing training in various specialties both local and international. Recognizing the improved healthcare financing, the number of patients seeking specialized healthcare is projected to grow in the future.

Figure 10.0: Theatre services



The hospital has two theatres at the moment, with the main theatre and the maternity theatre operating on a twenty-four-hour basis.

Healthcare financing

With the improvements in NHIF coverage aimed at promoting universal healthcare and considering that majority of the patients at SCTRH are indigents and are not able to meet the cost of treatment; it is expected that considerations will be made on how to reimburse the cost of treatment for such persons. This will help the hospital to meet some of the pending obligations towards better healthcare provision.

Key projects

INFRASTRUCTURE

- Operationalization of the new OPD complex
- Operationalization of the new Mortuary
- Mapping, siting and ongoing project for a new borehole within the hospital compound
- Actualization of the KMTC-Land allocation
 - Fencing
 - Ongoing construction of tuition block, offices and skills lab.

MEDICAL TRAINING COLLEGES

- Attachment and clinical rotations for various health care students
- Signing of MOUs with the following institutions
 - Kenya Medical Training College
 - Nyahururu Medical training college
 - Wamba Nursing Training College

Future Outlook

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

Challenges and Opportunities

- **Workforce Recruitment and Retention:**

. Employment of the following HCWs.

- 3 Medical officers
- 1 Dentist
- 2 Laboratory specialists
- 1 HRIO
- Nurses and other cadres

- **Rising Healthcare Costs:**

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

- **Community Health Needs:**

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



.....
Dr. Pateti Kelvin Lengees
Secretary to the Board

7. Statement of Performance Against Predetermined Objectives

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

Samburu County Teaching and Referral Hospital develops its annual work plans based on the above-mentioned pillars/Themes/Issues. Assessment of the Board’s performance against its annual work plan is done on a quarterly basis. The hospital achieved its performance targets set for the FY 2024/2025 period for its strategic pillars, as indicated in the diagram below: Samburu County Teaching and Referral Hospital has five strategic pillars/ themes/issues and objectives within the current Strategic Plan for the FY 2024-FY 2025. These strategic pillars/ themes/ issues are as follows:

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

Samburu County Teaching and Referral Hospital develops its annual work plans based on the above five pillars/Themes/Issues. Assessment of the Board’s performance against its annual work plan is done on a quarterly basis. The Hospital achieved its performance targets set for the FY 2024/2025 period for its five strategic pillars, as indicated in the diagram below:

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

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

8. Corporate Governance Statement

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

Roles and Responsibilities of the Board

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

1. Strategic Direction and Priorities

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

2. Monitoring and Evaluation

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

3. Oversight of Financial Reporting

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

4. Resource Allocation

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

5. Oversight of Business Affairs

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

6. Approval of Annual Budgets

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

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

Through these governance practices, Samburu County Teaching and Referral Hospital remains committed to upholding the highest standards of corporate governance, ensuring effective leadership and continued success.

9. Management Discussion and Analysis

Clinical Performance

Samburu County Teaching and Referral Hospital has a bed capacity of 150. In 2024/2025 financial year, the hospital recorded a total of 57,292 outpatient visits and 62,362 inpatient admissions. The hospital continues to provide a comprehensive range of specialized healthcare services to the residents of Samburu County and beyond. These services include Maternal and Child Health (MCH), outpatient care, physiotherapy, maternity services, and other specialized medical services. Additionally, the hospital offers critical clinical support services, including laboratory, pharmacy, and X-ray services.

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

Overall Patient Attendance

For the 2024/2025 financial year, the hospital recorded an average of 57,292 outpatient visits and 62,362 inpatient admissions, reflecting a continued demand for healthcare services.

Financial Performance

The hospital's revenue primarily comprises fees charged for services rendered, public contributions, and in-kind donations. For the fiscal year 2024/2025, the total revenue amounted to KES 34,785,117.

Key Hospital Projects

1. Ultrasound Machine Installation

The hospital successfully undertook the installation of an Ultrasound machine to enhance maternity and antenatal care (ANC) services. This investment aims to improve the quality of care and diagnostic capabilities available to expectant mothers.

Challenges

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

1. Automation

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

2. Underprivileged and Indigent Medical Bills

A significant portion of the patients treated at Samburu County Referral Hospital comes from within the county and its sub-counties. Upon clinical discharge, many patients are unable to settle their medical bills, placing financial strain on the hospital. This results in shortages of essential

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

medical consumables, as budgeted resources are depleted more rapidly than anticipated, affecting the hospital's ability to maintain service delivery.

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



.....
Dr. Lengees Pateti Kelvin
Secretary to the Board

10. Environmental and Sustainability Reporting

Sustainability strategy and profile

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

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

Waste Management and Recycling

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

Water conservation

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

Community engagement and Education

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

Conclusion

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

11. Report of The Board of Management

The Board members submit their report together with the Audited Financial Statements for the year ended June 30, 2025, which show the state of the hospital's affairs.

Principal activities

The principal activities of the Hospital are as follows.

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

Results

The results of the Hospital for the year ended June 30, 2025 are set out on page 1 to 37.

Board of Management

The members of the Board who served during the year are shown on page v to vi. During the year 2024/2025.

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

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

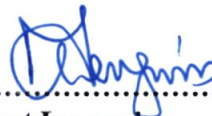
Nothing has come to the attention of the Board of management to indicate that the Samburu County Teaching and Referral Hospital will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

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



.....
Mark Loloolki
Chairperson
Board of Management



.....
Josphat Lenguris
Accounting Officer

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON SAMBURU COUNTY TEACHING AND REFERRAL HOSPITAL FOR THE YEAR ENDED 30 JUNE, 2025 – COUNTY GOVERNMENT OF SAMBURU

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Samburu County Teaching and Referral Hospital – County Government of Samburu set out on pages 1 to 37, which

Report of the Auditor-General on Samburu Teaching and Referral Hospital for the year ended 30 June, 2025 – County Government of Samburu

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Samburu County Teaching and Referral Hospital – County Government of Samburu as at 30 June, 2025, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Accrual Basis) and comply with the Samburu County Health Services Act, 2018, the County Governments Act, 2012, and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Non-Disclosure of Inventory

The statement of financial position and Note 17 to the financial statements reflect a nil balance in respect of inventory. However, during the year under review, audit inspection revealed that the Hospital held assorted inventories, but management did not conduct the mandatory annual stock-take and did not disclose the inventories in the financial statements. This was contrary to Section 162(2) of the Public Procurement and Asset Disposal Act, 2015, which requires the head of the procurement function to conduct quarterly and annual inventory counts and submit reports to the Accounting Officer.

In the circumstances, the accuracy and completeness of the reported nil inventory balance could not be confirmed.

2. Non-Disclosure of Property, Plant and Equipment

The statement of financial position and as disclosed in Note 18 to the financial statements reflect nil balance in respect to property plant and equipment. However, during the year under review, it was noted that the hospital had in its custody various assets including land and buildings, motor vehicles, furniture, ICT Equipment, plant and medical equipment and intangible assets which had not been valued and were not disclosed in the financial statements. Further, the ownership documents for the land and motor vehicles were not provided for audit review.

In the circumstances, the accuracy and completeness of property, plant and equipment nil balance could not be confirmed.

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

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

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

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Samburu Teaching and Referral 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.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effect of matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year's Audit Matters

In the prior year's audit reports, several issues were raised under the Report on Financial Statements, Lawfulness and Effectiveness in the Use of Public Resources, and Effectiveness of Internal Controls, Risk Management and Governance, respectively. Review of the status during audit of the Samburu County Teaching and Referral Hospital in 2024/2025 revealed that the following matters remained unresolved;

	Audit Issue
1	Inaccuracies in Financial Statements
2	Anomalies in Rendering of Services-Medical Service Income
3	No-disclosure of Property, Plant and Equipment
4	Unsupported Inventory Balances
5	Lack of Approved Budget
6	Non-Compliance with Requirements of the Kenya Quality Model for Health Guidelines

	Audit Issue
7	Lack of Risk Management Policy and Disaster Recovery Plan
8	Lack of ICT Strategic Plan and ICT Steering Committee
9	Use of Personal Emails in Official Communication
10	Lack of an Approved Disaster Recovery Plan

Other Information

The Directors are responsible for the Other Information set out on pages iii to xxviii which comprise of Key Entity Information and Management, The Board of Management, Management Team, Chairman's Statement, Report of the Medical Superintendent, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Board of Directors, Statement of Board of Directors' 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 Requirements of the Kenya Quality Model for Health Guidelines

Verification of services offered, equipment used and number of members of staff at the Hospital revealed that, the Hospital operated with inadequate staff and equipment as detailed below;

S/No.	Staff	Level 5 Standard	No. in Hospital	Shortfall
1	Medical Officers	50	9	41
2.	Anesthesiologist	7	0	7
3	General Surgeons	4	1	3
4	Gynecologist	4	0	4
5	Pediatricians	4	1	3
6	Radiologist	4	0	4
7	Registered Community Health Nurses	250	119	131
	Total	323	130	193

In addition, the Hospital did not provide Magnetic Resonance Imaging scan (MRI) services as required. Further, there were deficiencies noted in respect of equipment as detailed below:

S/No	Equipment	Level 5 Standard	Number In Hospital	Shortfall
1	Land size (acres)	10	10	0
2	Beds	500	180	320
3	New born unit incubators	10	10	0
4	New born unit cots	10	10	0
5	Functional intensive care unit – Beds	12	5	7
6	High dependency unit -beds	12	5	7
7	Renal unit with at least 5 dialysis	5	4	1
8	Seven (7) operating theatres	7	2	5

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

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

2. Non-Compliance with the Facilities Improvement Financing Requirements

Audit review revealed that the Hospital operated a designated Facilities Improvement Financing (FIF) bank account. However, review of revenue records obtained from Hospital revealed that five (5) health facilities collected a total Kshs.51,053,154 towards the health facilities improvement, out of which, Kshs.44,195,702 was collected from Samburu Teaching and Referral Hospital.

It was further noted that an amount of Kshs.9,410,585 was transferred to County Revenue Fund (CRF) by Management of Samburu County Teaching and Referral Hospital and was never transferred back to the health facility. This was contrary to Section 5(1) of the

Facilities Improvement Financing Act, 2023 which requires that all monies raised or received by or on behalf of all public health facilities be retained in the Hospital Facilities Improvement Financing account. In addition, there were no Authority-to-Incur Expenditure issued to the Hospital by the Chief Officer-Health before the monies were incurred.

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

3. Management of Expired Drugs

Review of the supplies in the store revealed that some drugs were expired and were still in the stores with no written request for disposal. In addition, there was no documented policy on identification, storage and destruction of expired pharmaceutical products that would produce toxins and expose staff to side effects. This was contrary to Section 163 (1) of Public Procurement and Asset Disposal Act, 2015, which require Accounting Officer to establish a Disposal Committee as and when prescribed for the purpose of disposal of unserviceable, obsolete, obsolescent, or surplus stores, equipment or assets. Further, the value of the expired drugs and the dates of receipt were not provided for audit review.

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

4. Non-Compliance with Data Protection Requirements

Audit review established that the Hospital had not registered with the Office of the Data Protection Commissioner (ODPC) as a data controller and data processor, despite actively collecting, processing, and storing personal data of staff, patients, and service providers during the year under review. This omission is contrary to the mandatory requirements of Part III of the Data Protection Act, 2019, which obligates all data controllers and processors to register with the ODPC before handling personal data.

In the circumstances, the Hospital 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. Loss of Medical Service Revenue

The statement of financial performance and Note 8 to the financial statements reflect Kshs.34,785,117 as income from rendering of medical services. However, audit review established that the Hospital lost Kshs.7,989,316 in potential revenue due to the rejection of claims by the Social Health Authority (SHA). The SHA rejection reports indicated that the Hospital failed to submit mandatory supporting documents required for claims processing. Despite receiving notifications and guidance on the required documentation, Management did not submit the required documents within the prescribed fourteen (14)- day timeframe. Consequently, the Authority rejected the claims in full, resulting in a significant loss of revenue to the Hospital.

In the circumstances, the adequacy and effectiveness of internal controls over medical revenue processing, monitoring, and compliance could not be confirmed.

2. Lack of Key Governance and Policy Documents

Review of the Hospital's internal control environment revealed that Management did not provide evidence of existing and approved policy documents, including the organizational strategic plan, ICT policies, and a risk management policy. This is contrary to Regulation 158(1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015, which require Accounting Officers to develop and implement risk management strategies, including fraud-prevention mechanisms and internal controls that support robust and accountable operations.

In the circumstances, the adequacy and effectiveness of the Hospital's internal control framework and governance structures could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and the Board of Management

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

In preparing the financial statements, Management is responsible for assessing the Hospital's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to terminate the Hospital or 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 are in compliance 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 overall 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 Gathunga, CBS
AUDITOR-GENERAL

Nairobi

10 December, 2025

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

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


Description	Notes	2024-2025	2023-2024
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from the County Government	6	-	-
In-kind contributions from the County Government	7	-	-
		-	-
Revenue from exchange transactions			
Rendering of services- Medical Service Income	8	34,785,117	53,003,286
Revenue from exchange transactions		34,785,117	53,003,286
Total revenue		34,785,117	53,003,286
Expenses			
Medical/Clinical costs	9	6,550,971	16,726,580
Employee costs	10	-	-
Board of Management Expenses	11	1,250,300	3,626,929
Depreciation and amortization expense	12	-	-
Repairs and maintenance	13	8,127,053	13,116,515
General expenses	14	18,856,050	20,503,104
Total expenses		34,784,374	53,973,128
Net Surplus / (Deficit) for the year		743	(969,843)

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



.....

Chairman
Board of Management



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Head of Finance
ICPAK No: 31412



.....

Medical Superintendent

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

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

Description	Notes	2024-2025	2023-2024
		Kshs	Kshs
Assets			
Current assets			
Cash and cash equivalents	15	930	187
Receivables from exchange transactions	16	-	0
Inventories	17	-	0
Total Current Assets		930	187
Non-current assets			
Property, plant, and equipment	18	-	0
Intangible assets	19	-	-
Total Non-current Assets		-	0
Total assets (A)		930	187
Liabilities			
Current liabilities			
Trade and other payables	20	-	0
Total Current Liabilities		-	0
Net assets (A-B)		930	187
Represented by:			
Revaluation reserve		293,196	293,196
Accumulated surplus/Deficit		(292,267)	(293,009)
Capital Fund		-	0
Net Assets		930	187

The Hospital's financial statements were approved by the Board on 28/6/2025 and signed on its behalf by:



.....
Chairman
Board of Management



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



.....
Medical Superintendent

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

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

Description	Revaluation reserve	Accumulated surplus/Deficit	Capital Fund	Total
At July 1, 2023	293,196	676,834	0	970,030
Revaluation gain	0	0	0	-
Surplus/(deficit) for the year	0	-969,843	0	-969,843
Capital/Development grants	0	0	0	-
At June 30, 2024	293,196	-293,009	0	187
At July 1, 2024	293,196	-293,009	0	187
Capital Fund	0	0	0	0
Surplus/(deficit) for the year	0	743	0	743
Capital/Development grants	0	0	0	0
At June 30, 2025	293,196	-292,267	0	930

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

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

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Transfers from the County Government		-	-
Grants from donors and development partners		-	-
Transfers from other Government entities		-	-
Public contributions and donations		-	-
Rendering of services- Medical Service Income	8	34,785,117	53,003,286
Total Receipts		34,785,117	53,003,286
Payments			
Medical/Clinical costs	9	6,550,971	16,726,580
Employee costs	10	-	-
Board of Management Expenses	11	1,250,300	3,626,929
Repairs and maintenance	13	8,127,053	13,116,515
General expenses	14	18,856,050	20,503,104
Total Payments		34,784,374	53,973,128
Net cash flows from operating activities		743	(969,843)
Cash flows from investing activities			
Purchase of property, plant, equipment		-	-
Purchase of intangible assets		-	-
Net cash flows used in investing activities		-	-
Cash flows from financing activities			
Capital grants received		-	-
Net cash flows used in financing activities		-	-
Net increase/(decrease) in cash and cash equivalents		743	(969,843)
Cash and cash equivalents as at 1 July	15	187	970,030
Cash and cash equivalents as at 30 June	15	930	187

Samburu County Teaching and Referral Hospital (Samburu 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 2024

Description	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilisation
	a	b	c=(a+b)	d	e=(c-d)	f=d/c%
	Kshs	Kshs	Kshs	Kshs	Kshs	
Revenue						
Rendering of services- Medical Service Income	35,155,000	-	35,155,000	34,785,117	369,884	98.95%
Total income	35,155,000	-	35,155,000	34,785,117	369,884	98.95%
Expenses						
Medical/Clinical costs	6,728,000	0	6,728,000	6,550,971	177,029	97.37%
BOG Expenses	1,255,000	0	1,255,000	1,250,300	4,700	99.63%
Repairs and maintenance	8,275,000	0	8,275,000	8,127,053	147,947	98.21%
General expenses	18,897,000	0	18,897,000	18,856,050	40,950	99.78%
Development expenditure						
Surplus for the period	35,155,000	-	35,155,000	34,784,374	370,626	98.95%
Capital expenditure	-	-	-	743	(743)	

19. Notes to the Financial Statements

1. General Information

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

2. Statement of Compliance and Basis of Preparation

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

3. Adoption of New and Revised Standards

i. New and amended standards and interpretations in issue effective in the year ended 30 June 2024

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

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

Standard	Effective date and impact:
IPSAS 43	<i>Applicable 1st January 2025</i> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an Hospital. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<i>Applicable 1st January 2025</i> The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.
IPSAS 45- Property Plant and Equipment	<i>Applicable 1st January 2025</i> The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.
IPSAS 46 Measurement	<i>Applicable 1st January 2025</i> The objective of this standard was to improve measurement guidance across IPSAS by: <ol 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. The standard also introduces a public sector specific measurement bases called the current operational value.

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Standard	Effective date and impact:
IPSAS 47- Revenue	<i>Applicable 1st January 2026</i> This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non-exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an Hospital shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.
IPSAS 48- Transfer Expenses	<i>Applicable 1st January 2026</i> The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.
IPSAS 49- Retirement Benefit Plans	<i>Applicable 1st January 2026</i> The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.

iii) Early adoption of standards

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

4. Summary of Significant Accounting Policies

a. Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other Government entities

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

ii) Revenue from exchange transactions

Rendering of services

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

Sale of goods

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

Interest income

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

Rental income

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

Notes to the Financial Statements (Continued)

b. Budget information

The original budget for FY 2023/2024 was approved by Board on 30th June 2023. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Hospital upon receiving the respective approvals in order to conclude the final budget. Accordingly, Samburu County Teaching and Referral Hospital recorded additional appropriations of nil on the FY 2023/24 budget following the Board's approval. The Samburu County Teaching and Referral Hospital budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget.

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

c. Taxes

Sales tax/ Value Added Tax

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

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

Notes to the Financial Statements (Continued)

d. Investment property

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

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

e. Property, plant and equipment

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

Notes to the Financial Statements (Continued)

f. Leases

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

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

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

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

g. Intangible assets

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

Notes to the Financial Statements (Continued)

h. Research and development costs

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

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

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

i. Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. Samburu County Teaching and Referral Hospital does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the hospital's financial statements.

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

Notes to the Financial Statements (Continued)

Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

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

Notes to the Financial Statements (Continued)

Fair value through net assets/ equity

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

Fair value through surplus or deficit

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

Trade and other receivables

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

Impairment

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

Financial liabilities

Classification

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

Notes to the Financial Statements (Continued)

j. Inventories

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

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

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

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

k. Provisions

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

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

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

Notes to the Financial Statements (Continued)

l. Social Benefits

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

m. Contingent liabilities

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

n. Contingent assets

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

o. Nature and purpose of reserves

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

p. Changes in accounting policies and estimates

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

Notes to the Financial Statements (Continued)

q. Employee benefits

Retirement benefit plans

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

r. Foreign currency transactions

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

s. Borrowing costs

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

t. Related parties

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

u. Service concession arrangements

The Hospital analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the *Hospital* recognizes that asset when, and only when, it controls or regulates the services. The operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized

are measured at their fair value. To the extent that an asset has been recognized, the *Hospital* also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

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, 2024

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

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

Useful lives and residual values

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

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

Provisions

Provisions were raised and management determined an estimate based on the information available. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

Notes to Financial Statements Continued

6. Transfers from the County Government

Description	FY 2023/2024	FY 2022/2023
	KShs	KShs
Unconditional grants		
Operational grant	-	-
Level 4/5 grants	-	-
Unconditional development grants	-	-
Other grants (<i>specify</i>)	-	-
	-	-
Conditional grants	-	-
User fee forgone	-	-
Transforming health services for Universal care project (THUCP)	-	-
DANIDA	-	-
Wards Development grant	-	-
Paediatric block grant	-	-
Administration block grant	-	-
Laboratory grant	-	-
Total government grants and subsidies	-	-

6 b Transfers from The County Government

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

Notes to Financial Statements Continued

7. In Kind Contributions from The County Government

Description	FY 2023/2024	FY 2022/2023
	KShs	KShs
Salaries and wages	-	-
Medical supplies-Drawings Rights (KEMSA)	-	-
Pharmaceuticals and Non-Pharmaceutical Supplies (other suppliers)	-	-
Utility bills	-	-
Total grants in kind	-	-

8. Rendering of Services-Medical Service Income

Description	FY 2024/2025	FY 2023-2024
	KShs	KShs
Rendering of services	34,785,117	53,003,286
Total revenue from the rendering of services	34,785,117	53,003,286

Notes to the Financial Statements (Continued)

9. Medical/ Clinical Costs

Description	FY 2024/2025	FY 2023-2024
	KShs	KShs
Dental costs/ materials	-	-
Laboratory chemicals and reagents	-	268,960
Public health activities	-	-
Food and Ration	2,186,795	300000
Uniform, clothing, and linen	108,300	-
Dressing and Non-Pharmaceuticals	-	6,620,310
Pharmaceutical and Non-Pharmaceutical expenses	2,853,326	6,973,320
Health information stationery	438,740	934,920
Reproductive health materials	-	-
Sanitary and cleansing Materials	668,060	-
Purchase of Medical gases	-	640,500
X-Ray/Radiology supplies	-	-
Renal unit costs	-	988,570
Other Medical expenses	295,750	-
Total medical/ clinical costs	6,550,971	16,726,580

10. Employee Costs

Description	FY 2024/2025	FY 2023-2024
	KShs	KShs
Salaries, wages, and allowances	-	-
Local traveling, transport, C. Building and Other allowances	-	-
Employee costs	-	-

Notes to the Financial Statements (Continued)

11. Board of Management Expenses

Description	FY 2024/2025	FY 2023-2024
	KShs	KShs
Sitting allowance	389,400	2,848,329
BOG-Other expenses	860,900	778,600
Total	1,250,300	3,626,929

12. Depreciation and Amortization Expense

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

13. Repairs And Maintenance

Description	FY 2024/2025	FY 2023-2024
	KShs	KShs
Property- Buildings	2,137,898	2,203,250
Computers and accessories	21,740	-
Medical equipment	1,928,159	-
Landscaping and environment	98,000	-
Office equipment	-	3,376,721
Furniture and fittings	-	-
Motor vehicle expenses	3,941,256	7,536,544
Maintenance of civil works	-	-
Total repairs and maintenance	8,127,053	13,116,515

Notes to the Financial Statements (Continued)

14. General Expenses

Description	FY 2024/2025	FY 2023-2024
	KShs	KShs
Catering expenses	-	1,667,945
Bank charges	39,975	19,061
Local traveling, transport, C. Building and Other allowances	7,641,634	-
Fuel and Lubricants	2,417,155	-
Travel and accommodation allowance	-	14,043,313
Printing and stationery	1,205,150	831,782
Utility bills	2,392,022	1,503,998
Telephone and mobile phone services	-	486,015
Staff training and development	-	1,950,990
Administrative expenses	5,160,114	-
Total General Expenses	18,856,050	20,503,104

15. Cash And Cash Equivalents

Description	FY 2024/2025	FY 2023-2024
	KShs	KShs
Current accounts	930	187
Total cash and cash equivalents	930	187

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

Description	Account number	FY 2024/2025	FY 2023-2024
		KShs	KShs
a) Current account			
Kenya Commercial bank	1162918217	930	187
Grand total		930	187

16. Receivables From Exchange Transactions

Description	FY 2024/2025	FY 2023-2024
	KShs	KShs
Medical services receivables	-	-
Total receivables	-	-

Analysis of Receivables From Exchange Transactions

Description	FY 2024/2025		FY 2023-2024	
	KShs		KShs	
Ageing analysis:	FY 2024/2025	% of the total	FY 2023/2024	% of the total
Less than 1 year	-	%	0	%
Between 1- 2 years	-	%	0	%
Between 2-3 years	-	%	0	%
Over 3 years	-	%	0	%
Total (a+b)	-	%	0	%

17. Inventories

Description	FY 2024/2025	FY 2023-2024
	KShs	KShs
Food supplies	-	-
Linen and clothing supplies	-	-
Cleaning materials supplies	-	-
Pharmaceutical supplies	-	-
Non-Pharmaceutical supplies	-	-
General supplies	-	-
Linen and clothing supplies	-	-
Less: provision for impairment of stocks	-	-
Total	-	-

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Notes to the Financial Statements (Continued)

18. Property, Plant and Equipment

Description	Land	Buildings and Civil works	Motor vehicles	ICT Equipment	Plant and medical equipment	Work in Progress	Total
	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
Depreciation rate	0%	2%	25%	30%	25%	0%	
Cost							
At 1 July 2023	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-
At 30th Jun 2024	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-
At 30th Jun 2025	-	-	-	-	-	-	-
Depreciation and impairment							-
At 1 July 2023	-	-	-	-	-	-	-
Depreciation for the year	-	-	-	-	-	-	-
At 30 June 2024	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
At 30th June 2025	-	-	-	-	-	-	-
							-
Net book values							-
At 30th Jun 2024	-	-	-	-	-	-	-
At 30th Jun 2025	-	-	-	-	-	-	-

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Notes to the Financial Statements (Continued)

19. Intangible Assets-Software

Description	FY 2024/2025	FY 2023-2024
	KShs	KShs
Depreciation rate	20%	20%
Cost	-	-
At beginning of the year	-	-
Additions	-	-
Additions-Internal development	-	-
At end of the year	-	-
	-	-
Amortization and impairment	-	-
At beginning of the year	-	-
Amortization for the period	-	-
At end of the year	-	-
NBV	-	-

20. Trade and other Payables

Description	FY 2024/2025		FY 2023-2024	
	KShs		KShs	
Trade payables-Pending bill	0		0	
Employee dues	0		0	
Total trade and other payables	0		0	
Ageing analysis:	FY	% of	FY	% of the
	2024/2025	the	2023/2024	total
		Total		
Under one year	-	%	0	%
1-2 years	-	%	0	%
2-3 years	-	%	0	%
Over 3 years	-	%	0	%
Total	-	%	0	%

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Notes to the Financial Statements (Continued)

21. Cash Generated from Operations

Description	FY 2024/2025	FY 2023-2024
	KShs	KShs
Surplus for the year before tax	743	-969,843
Adjusted for:		
Depreciation	-	-
Non-cash grants received	-	-
Impairment	-	-
Gains and losses on disposal of assets	-	-
Contribution to provisions	-	-
Contribution to impairment allowance	-	-
Working Capital adjustments		
Increase in inventory	-	-
Increase in receivables	-	-
Increase in deferred income	-	-
Increase in payables	-	-
Increase in payments received in advance	-	-
Net cash flow from operating activities	743	-11,088,109

22. Financial Risk Management

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

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

(i) Credit risk

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

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Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
At 30 June 2024				
Receivables from exchange transactions	-	-	-	-
Receivables from –non-exchange transactions	-	-	-	-
Bank balances	-	-	-	-
Total	-	-	-	-
At 30 June 2025	-	-	-	-
Receivables from exchange transactions	-	-	-	-
Receivables from –non-exchange transactions	-	-	-	-
Bank balances	-	-	-	-
Total	-	-	-	-

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Notes to the Financial Statements (Continued)

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

(ii) Liquidity risk management

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

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

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

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Notes to the Financial Statements (Continued)

(iii) Market risk

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

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

a) Foreign currency risk

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

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

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

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Notes to the Financial Statements (Continued)

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

Foreign currency sensitivity analysis

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

Description	Change in currency rate	Effect on Profit before tax	Effect on equity
	Kshs	Kshs	Kshs
FY 2022/24			
Euro	10%	-	-
USD	10%	-	-
FY 2023/25			
Euro	10%	-	-
USD	10%	-	-

b) Interest rate risk

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

Management of interest rate risk

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

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Notes to the Financial Statements (Continued)

Sensitivity analysis

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

Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of financial performance if current floating interest rates increase/decrease by one percentage point as a decrease/increase of 0. A rate increase/decrease of 5% would result in a decrease/increase in surplus of 0.

iv) Capital Risk Management

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

Description	FY 2022/23	FY 2023/24
	Kshs	Kshs
Revaluation reserve	-	-
Retained earnings	-	-
Capital reserve	-	-
Total funds	-	-
	-	-
Total borrowings	-	-
Less: cash and bank balances	-	-
Net debt/ (<i>excess cash and cash equivalents</i>)	-	-
Gearing	%	%

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Notes to the Financial Statements (Continued)

23. Related Party Balances

Nature of related party relationships

Entities and other parties related to the Hospital include those parties who have the ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates, and close family members.

Samburu County Government is the principal shareholder of the Samburu County Teaching and Referral Hospital, holding 100% of the equity interest. The National Government of Kenya has provided full guarantees to all long-term lenders of the Hospital, both domestic and external. The related parties include:

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

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Transactions with related parties		
a) Services offered to related parties		
Services	-	-
Sales of services to xxx	-	-
Total	-	-
b) Grants from the Government		
Grants from County Government	-	-
Grants from the National Government Entities	-	-
Donations in kind	-	-
Total	-	-
c) Expenses incurred on behalf of related party		
Payments of salaries and wages for employees	-	-
Payments for goods and services for	-	-
Total	-	-
d) Key management compensation		
Directors' emoluments	-	-
Compensation to the medical Sup	-	-
Compensation to key management	-	-
	-	-
Total	-	-

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24. Contingent Liabilities

Contingent liabilities	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Court case against the hospital	-	-
Bank guarantees in favour of subsidiary	-	-
Total	-	-

25. Capital Commitments

Capital Commitments	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Authorised For	-	-
Authorised And Contracted For	-	-
Total	-	-

26. Events after the Reporting Period

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

27. Ultimate and Holding Hospital

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

28. Currency

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

**Samburu County Teaching and Referral Hospital (Samburu County Government)
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20. **Appendices**

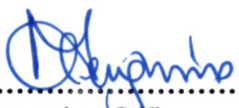
Appendix 1: Progress on Follow Up of Auditor Recommendations

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.

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

Guidance Notes:

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



Accounting Officer

**Samburu County Teaching and Referral Hospital (Samburu County Government)
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Appendix II: Projects Implemented by The Hospital

Projects

Projects implemented by the Hospital Funded by development partners

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

Status of Projects completion

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

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Appendix III: Inter-Hospital Confirmation Letter

Name of Transferring Hospital: Samburu County Executive

Name of Beneficiary Hospital: Samburu County Teaching and Referral Hospital

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

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

Head of Accounts Department - Disbursing Hospital:

Name John Leshigayo Sign [Signature] Date 28/08/2025

Head of Accounts Department - Beneficiary Hospital:

Name CPA Irene Moreschi Sign [Signature] Date 28/08/2025

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Appendix IV Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
Fencing of waste management sites	Construction of Perimeter wall for Kisima and Suguta, Waste Management site (Dumping site)	To improve solid waste management in major towns	Construction of Perimeter wall at the dumpsites					County Government	
	Improvement of Maralal Waste Management Site (Dumping site)	To improve solid waste management within Maralal town	Repair of Maralal dumpsite fence					County Government	
Control of soil erosion	Construction of soil conservation structures in Opiroi, Arsim and Nchock	To control soil erosion for enhanced rangeland management	Construction of soil conservation structures in degraded areas					County Government	

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Tree planting	Tree planting	To increase forest cover within the county	Tree planting activities during commemoration of world Environment Day School greening programme					County Government, Caritas	KFS, NEMA, Caritas,
Environment frameworks	Legal	Formulation of Climate Change Policy and Act, Forestry and Tree growing Policy, Rangelands Management and Grazing Policy	To enhance Environmental planning and management	Policy formulation Policy approvals Sensitization of the House Committee on the legal frameworks				County Government, UN/FAO, UN/WFP	FCDC/ LISTEN
Climate change		Establishment of Ward Climate Change committees	To build community resilience on climate change issues	Community sensitizations on climate change Act, committee elections				LISTEN Project	FCDC
Climate Change		Participatory Climate Risk Assessment	To assess community vulnerability to climate related risks and hazards	Community consultation meetings at the ward level				FLOCCA	LISTEN/FCDC

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Drafting of the County Climate Change Action Plan	County Climate Change Action Plan	To propose intervention measures to increase resilience of the county to climate change impacts	Ward level climate actions development Workshop on drafting of the CCAP and integration of the ward proposals					FLOCCA	LISTEN/FCDC
Green Energy	Solarization of boreholes	To enhance adoption of renewable energy (solar)	Installation of solar powered water systems in boreholes					County Government	ACTED, REDCROSS, UNICEF, NDMA, Food for Hungry, Caritas, World Vision, USAID-Nawiri, Fin Church Aid
Natural Resource Management Institutions	Training of WRUAs, CFAs, WUAs	To enhance protection and management of fragile ecosystems	Establishment and training of NRM institutions					County Government, USAID-Nawiri, LISTEN/SNV, FAO	SNV-LISTEN, NEMA, KFS, IMPACT Trust, and WRA

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Appendix V: Disaster Expenditure Reporting Template

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments
Disaster Risk Reduction	Training of DRM committees	Flash floods	To mitigate the effects of flash floods in both live and livelihoods	Sensitization of the public	2,000,000	Not funded
	Establishment and training of DRM committees	Conflicts	To prepare and mitigate the effects of conflicts in lives and livelihoods	Training of DRM committees from village to County level	15,000,000	Not funded
	Operationalisation and equipping of Emergency operation	Early warning and early response	To respond effectively on current and emerging disasters and mitigate	Equipping of emergency operation centre	5,000,000	Not funded
	Reviewing and repealing of DRM Policy and DRM Act.	To have legal documents to operationalize DRM intervention.	To legally respond and mitigate disasters perfectly	Reviewing and repealing of DRM Policy and DRM Act.	10,000,000	Not funded
	Contingency planning	Mitigation				

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Emergency Relief food	Distribution of emergency relief food	Drought	Cushion the vulnerable households from hunger	Issuance of emergency relief food	30,000,000	Insufficient funding
	Identification and targeting of vulnerable households	Mitigation	Cushion vulnerable households from effects of hunger	Targeting of vulnerable households	5,000,000	Not funded
Peace and cohesion	Peace policy and Act operationalization	Conflicts	To save lives and livelihoods that are caused by the conflicts.	Sensitization And operationalization of peace policy and Act	5,000,000	Not funded
Partner relations and coordination	Coordination	Mitigation	To link partners to County department	Resource mobilization and building of synergies	2,000,000	Insufficient funding

