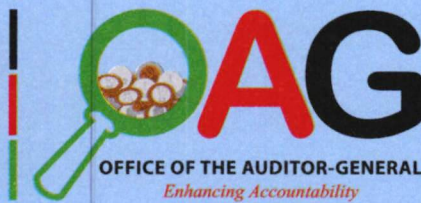
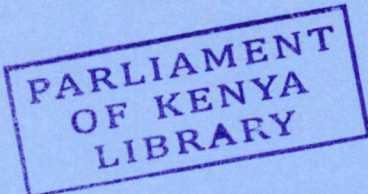


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL  
*Enhancing Accountability*



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REPORT

OF

THE AUDITOR-GENERAL

ON

ELDAMA RAVINE DISTRICT LEVEL 4  
HOSPITAL

FOR THE YEAR ENDED  
30 JUNE, 2025

COUNTY GOVERNMENT OF BARINGO

PAPERS LAID	
DATE	11/2/2026
TABLED BY	Mmonly K. K. K.
COMMITTEE	
CLERK AT THE TABLE	Agelo

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**ELDAMA RAVINE DISTRICT HOSPITAL LEVEL 4  
HOSPITAL  
BARINGO COUNTY GOVERNMENT**

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2025**

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

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**1. Acronyms & Glossary of Terms**

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

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

## 2. Key Entity Information and Management

### (a) Background information

Eldama Ravine District Hospital is a level 4 hospital established under gazette notice number 3767 and is domiciled in Baringo County under the health services Department. The hospital is governed by a Board of Management.

### (b) Principal Activities

The principal activity/mission/ mandate of the hospital is to promote and participate in the provision of integrated and high quality promotive, preventive, curative and rehabilitative health care services

### (c) Key Management

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

- County Department of Health Services
- Hospital Board of Management
- Accounting Officer/ Medical Superintendent
- Hospital Management Team
- Heads of Departments

### (d) Fiduciary Management

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

No.	Designation	Name
1.	Medical Superintendent	<b>Dr Masai Shapaya</b>
2.	Hospital Administrative Officer	<b>Mr Ezekiel Kimelil</b>
3.	Head of Consultants	<b>Dr Felix Atisa</b>
4.	Clinical Officer in-charge	<b>Ms Rabeca Kipchilis</b>
5.	Head of Supply Chain	<b>Mr James Kibet</b>
6.	Pharmacy In-charge	<b>Dr Weldon Ng'eno</b>
7.	Dental In-charge	<b>Dr Christine Toroitich</b>
8.	Nursing Officer In-charge	<b>Mr Zachary Kimwetich</b>
9.	Accountant	<b>Ms Jane Kiptoo</b>
10.	Human Resource Officer	<b>Ms Rebecca Sogoti</b>
11.	Health Records and Information In-charge	<b>Ms Dorothy Ngotie</b>
12.	Head of Maintenance and Biomedical Engineering	<b>Mr Timothy Kipngetich</b>
13.	Radiology In-charge	<b>Ms Angela Chemitei</b>
14.	Laboratory In-charge	<b>Mr Collins Lagat</b>
15.	Physiotherapy In-charge	<b>Ms Jeniffer Kiptanui</b>
16.	Occupational Therapy In-charge	<b>Mr Julius Chebii</b>
17.	Public Health Officer In-charge	<b>Mr Dickson Kangogo</b>
18.	Nutritionist In-charge	<b>Ms Agnes Kandie</b>

*(Include all positions regarded as top management in your hospital).*

**(e) Fiduciary Oversight Arrangements**

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

**Key Entity Information and Management (continued)**

**(f) Entity Headquarters**

P.O. Box 102-20103  
Ravine- Eldoret Road  
Eldama Ravine Kenya

**(g) Entity Contacts**

Telephone: (+254) 717736898  
E-mail: [eravinedhosp@gmail.com](mailto:eravinedhosp@gmail.com); [deldamaravine@gmail.com](mailto:deldamaravine@gmail.com)  
Website: [www.go.ke](http://www.go.ke)

**(h) Entity Bankers**

Kenya Commercial Bank Eldama Ravine Branch  
Account number: 1149251662

**(i) Independent Auditors**

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

**(j) Principal Legal Adviser**






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

**(k) County Attorney**




P.O. Box. 53-30400  
Kabarnet, Kenya

**3. The Hospital Board of Management**

Table of the Hospital Management Board members

Ref	Directors	Details
1.	<p>Ag Chairperson -Mr. Solomon Cherogony</p> 	<p>An experienced financial manager and astute businessman. Holds a Masters in Finance and accounting, and training in management skills, entrepreneurship and conflict resolution. Chairperson of finance committee</p>
2.	<p>Secretary –Medical Superintendent Dr Masai Shapaya</p> 	<p>Pharmaceutical specialist, 41 years Bachelors of Pharmacy, Masters of Science in Molecular Pharmacology. Researcher and mentor of pharmacy students. Member of international Society for infectious diseases. Work experience over 15 years</p>
3.	<p>Mr. Ezekiel Kimelil</p> 	<p>An experienced Health Administrative officer with more than seven years in hospital leadership. Holds a Bachelor of commerce degree.</p>
4.	<p>Dr Florence Jebichii Maswan</p> 	<p>An experienced manager and lecturer with more than 30 years experience in a Medical Training College. Has a Master of Business Administration, Master of Public Health, Postgraduate Diploma in Health Administration and a Bachelor of Dental Surgery. Has a special interest in public health, specifically leadership and management for health professionals. Chairperson of quality assurance</p>
5.	<p>Mr. Kamonjo Kiburi</p> 	<p>An advocate of the high court. Holds a Bachelor of Law Degree and a Postgraduate Diploma from the Kenya School of Law. Chairperson of development committee</p>

***Eldama Ravine District Hospital (Baringo County Government)  
Annual Report and Financial Statements for The Year Ended 30<sup>th</sup> June 2025***

6.	<p>Ms. Dorcas Kibet</p> 	<p>A distinguished manager serving as the Sub county administrator for Eldama Ravine. Holds a masters in business administration, Bachelor of education in arts and a post graduate diploma in project management. Represents and coordinates county government activities in the board</p>
7.	<p>Rev. Gideon Koskei</p> 	<p>A distinguished theological scholar and sound teacher and communicator of God’s word. A Revered in AIC Church, Eldama Ravine. Holds a Master of arts in biblical Studies, Bachelor of arts in pastoral ministry, Diploma</p>
8.	<p>Ms Zipporah Komen</p> 	<p>A Lecturer in Moi University with a Masters in communication and congenital deafblindness, Bachelor of education in special education and a post graduate diploma in special education. An academician with interest in uplifting the community.</p>

**4. Key Management Team**

Table of Hospital Management Team (HMT) Members

1.	Dr. Masai Shapaya	Medical Superintendent, the accounting officer of the hospital. Chairman HMT
2.	Mr. Ezekiel Kimelil	Health Administrative Officer. Secretary HMT
3.	Dr. Felix Atisa	Deputy Med Sup and Doctors representative and Obst/gyn consultant
4.	Dr. Weldon Ng'eno	Pharmacist in-charge
5.	Ms Rabecca Kipchilis	Clinical Officer in charge
6.	Mr. Zachary Kimwetich	Nursing Officer in-charge
7.	Mr. Timothy Kipng'etich	Maintenance and Biomedical engineering in-charge
8.	Ms. Jane Kiptoo	Accountant
9.	Dr Christine Toroitich	Dental Unit in-charge
10.	Ms Jeniffer Kiptanui	Physiotherapy in-charge
11.	Ms Agnes Kandie	Nutritionist in-charge
12.	Ms. Rebecca Sogoti	Human Resource Officer
13.	Mr. Julius Chebii	Occupational Therapy in-charge
14.	Ms. Angela Chemitei	Radiology Department in-charge
15.	Ms- Dorothy Ngotie	Health Records and Information Officer in-charge
16.	Mr. Collins Lagat	Laboratory in charge
17.	Mr Dickson Kangogo	Public Health and Sanitation in-charge
18.	Mr James Kibet	Procurement in charge

### **5. Chairman's Statement**

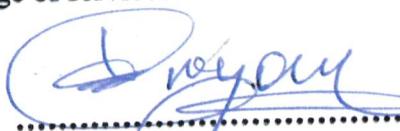
Eldama Ravine Sub County Hospital was started in 1958 as a dispensary by European Colonial settlers who were doing farming in Eldama Ravine to help the farm workers get treatment mainly for malaria and vaccinations during the time. The dispensary expanded to a health centre in 1975 and was upgraded to a Sub District Hospital in 1996. The hospital became a fully-fledged level 4 hospital under gazette notice number 3767 of 2<sup>nd</sup> July 1999 and is under the Department of Health of Baringo County. The hospital has a 120-bed capacity with 224 healthcare workers. The facility has a large population coverage of over 150,000 people and neighbours more than eight (8) sub counties with over 150,000 patients utilizing the facility annual.

Over the years, the hospital workload has continuously increased due to the ever-rising health burden in Kenya especially of non-communicable diseases. The population continues to grow as well as the number of health conditions resulting in higher financial needs for interventions. The hospital has had its premises expanded and areas like maternity stand tall in Baringo County among leaders in deliveries. All services offered at the hospital are greatly utilized where the County and National Government provides the staff, equipment and health products and technologies as in-puts.

In the last financial 2024/2025, the hospital increased the surgical services, expanded the infrastructure and revenue collection. There were challenges encountered including delayed funding and staff unrest.

The hospital is exploring ways in which it can increase its scope of services to include renal services, increase revenues, partnering in researches and training of students. The enhanced revenue will cater for the improvement of patients' care, close the gap in the increased commodities and supplies prices and also the additional staff motivation required.

It is the wish of the Board that the County and the National Government will speed up the projects ear-marked for the hospital so as to make the hospital full operational level 5 facility and offer a wider range of services to meet the needs of the population.

  
.....  
Name *Solomon Cherogony*  
Chairman to the Board

## **6. Report of The Medical Superintendent**

In leadership and governance, the hospital is under the Department of Health Services of Baringo County where the County Executive Committee Member oversees the department with the Chief Officers and Directors. The facility is managed by the Hospital Management Board whose secretary is the medical superintendent responsible for the day to day running of the facility. The hospital leadership is made up of the health management team (HMT) comprising the medical superintendent, the health administrative officer and heads of departments totalling 18 members.

To strengthen Leadership, Management and Governance at the Hospital: The hospital board and HMT held quarterly meetings in the financial year, the meetings, scale up of SHA registration and claim was undertaken, staffs were supported for various trainings, conferences and management courses, the hospital kitchen garden was utilized. Challenges included strikes by various cadres and UHC staffs and delayed funds.

In service delivery, the hospital has been going on well with curative, rehabilitative and preventive services with fairly improved diagnostics and treatment modalities. There is high utilization of the facility for the outpatient and in patient services. The wards were mostly full to capacity most of the times with common conditions being pneumonia, malaria, diabetes, hypertension, tuberculosis, cancers and trauma due to road traffic accidents and assault. There is an increase in the number of students on attachment sent by various institutions to train and gain experience in the various fields. The hospital experienced an increase in patients accessing surgical services as the surgeon is available and the number of cases is numerous. The hospital has put in place mechanisms for sample referrals for histopathology and cytology testing. The hospital has increased the scope of services to include psychological counselling and improved rehabilitative services

In human resources for health, the hospital has motivated staffs who perform their work diligently to provide quality healthcare services. The growth of the hospital with increased workload has resulted to HRH gaps in all cadres thus need for deployment by the County. The hospital has 7 Consultants, 5 Medical Officers, 2 Dentists, 2 Pharmacy Specialist, 1 Pharmacists, 23 Clinical Officers including specialised ones and 60 Nurses. There are 4 Radiographers, 2 Physiotherapists, 3 Occupational Therapists, 2 Community Health Oral Officers, 6 Pharmaceutical Technologists, and 2 Biomedical engineers, among other staff as shown in the table below. Some casuals have been hired to bridge the gaps among professionals and subordinates. There has been a serious shortage of Medical Officers, Pharmacists, Anaesthetists, Clinical Officers, Pharmaceutical Technologists, Nurses, Medical Laboratory Technologists, Dentist, Clinical Officers, Nurses and Health Records Information Officers.

***Eldama Ravine District Hospital (Baringo County Government)***  
***Annual Report and Financial Statements for The Year Ended 30<sup>th</sup> June 2025***

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The facility aims to improve HRH Establishment for Universal Health Coverage and increase HRH establishment towards international standards. The current number of healthcare workers is inadequate to provide the services optimally. There was a go slow by the doctors, UHC staffs, nurses and clinical officers in the quarter thus affected service delivery. Some staff retired in December 2024 and June 2025 and thus need to be replaced.

In health infrastructure, the hospital currently has two parcels of land all situated in Eldama Ravine Town. These parcels of land and available structures in them are: Current Hospital site (Approx. 11 Hectares) – Radiology unit, eye clinic, administration block, male ward, Maternity, female ward, paediatric ward, CCC, Maternal Child Health Unit, Kitchen, Mini laboratory, Dental/VCT/Public health unit. The hospital has donated some land to the NG CDF for establishment of a KMTC whose construction is ongoing.

The hospital aims to increase access to medical and surgical services through expansion of the existing infrastructure. The hospital needs to be upgraded to a level 5 facility both in infrastructure and human resources for health. The expansion aims at increasing the scope of services offered and increasing the capacity of the existing infrastructure. The infrastructure development undertaken in the year include: renovation of three wards, servicing of X-ray and anaesthetic machines, KMTC construction is ongoing, renal unit construction, relocation of the physiotherapy unit, utilization of the new OPD block, repair and servicing of the mortuary coolers and incinerator.

In health products and technologies, the hospital aims to ensure availability of adequate quality HPTs. The hospital has had challenges in providing optimal services due to shortages of HPTs and thus needs to minimize stock out periods. During the period, the hospital supplemented the stocked-out commodities by procurement of the emergency items with the FIF to improve availability of HPTs and bulk oxygen was procured.

In health information, the hospital aims to strengthen health information systems management in the facility. The use of an electronic medical records management system to automate all the services improves efficiency in management of hospital functions and information. During the period, the hospital installed the KenyaEMR system piloted by the national government but experienced challenges in implementation. The system has been upgraded to TaifaCare thus enable digitalization of services.

In health financing, the hospital is funded directly by the County of Baringo County where it receives allocation from the exchequer, reimbursement of user fee charges as facility improvement fund (FIF) deposited in the County Revenue Fund account both cash and NHIF. Currently we have 100% cashless payments. Revenue collected was about KSH 69,931,808 against a target of KSH 68M which was 102% of the target. Amount Reimbursed by SHA and cash collected was KSH 62,024,974 against 69,931,808 which was 88% of the target due to payment for previous months and PHC. The

amount collected in cash was KSH 14,485,019 against a target of KSH 20M which was about 72% of the target. The reduction was occasioned by the in-patient SHA claims and PHC utilization. The SHA payments were KSH 47,539,955 against 55,384,000 without including PHC reimbursements which was about 85% of the inpatient claims.

A partner, Karen Roses is to construct of a theatre at an estimated cost of KSH 10M. The project is to commence before August 2025. To improve efficiency in financial management system for the Hospital various mechanisms are in place and more being explored including: automation of both outpatient and in patient services; cash less payment of services; strengthen waiver and exemptions processes; monthly analysis of revenues for various departments; timely processing of SHA claims and follow up for reimbursement; and payment of pending bills in a structured way



Name **Dr Masai Stephen**  
**Secretary to the Board**

**7. Statement of Performance Against Predetermined Objectives**

Baringo County has 4 strategic pillars/ themes/issues and objectives within the current Strategic Plan for the FY 2023- FY 2027. These strategic pillars/ themes/ issues are as follows;

Pillar /theme/issue 1: Health infrastructure

Pillar/theme/issue 2: Service delivery

Pillar/theme/issue 3: Health financing

Pillar/theme/issue 4: Supplies and commodities

Eldama Ravine Sub County Referral Hospital develops its annual work plans based on the above four 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 the strategic pillars, as indicated in the diagram below:

Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
1. Health infrastructure	To improve infrastructure suitable for level 4 hospital	New Infrastructural projects completed	i)Partnership with the County ii)Follow- up of projects proposed for the hospital iii)Grant writing	<b>60%</b>
2. Service delivery	To improve scope and services offered in the hospital	Satisfaction by the clients	i)Proper budgeting ii)Regular inspections iii)Customer satisfaction survey	<b>90%</b>
3. Health Financing	To avail adequate funds for hospital needs timely.	Adequacy of funds in the hospital to address needs	i)Annual and Quarterly budgeting ii)Making annual priced workloads	<b>80%</b>
4. Supplies and	Ensuring	Percentage of	i) Streamlining	<b>75%</b>

**Eldama Ravine District Hospital (Baringo County Government)**  
**Annual Report and Financial Statements for The Year Ended 30<sup>th</sup> June 2025**

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commodities	adequacy of drugs, non-pharms and food for the patients	items requested supplied in time	supply of commodities. ii)Timely requisition	
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## **8. Corporate Governance Statement**

The hospital board of management members are proposed by the public, vetted and appointed by the County Executive Committee Member (CECM) for health and Gazetted for a three-year term renewable once. Majority of the board members are drawn from the community being served by the hospital and thus are able to spearhead best ways to address the needs of the public. The number of board members is 10 with a quorum of six. The current Hospital Board of Management were appointed and gazetted in April 2022 and their tenure ends in June 2025. The Board composition includes representative of the business community, minority groups, religious group, youth, professionals and people with disability. Induction was held for the Board to understand its role and meetings have been held on quarterly basis and when need arises. The board members are informed of all affairs of the hospital through meetings, hospital visits, official communication and social media where they give their opinion and suggestions that form the basis of decision making in the hospital.

During the quarterly meetings approvals on budgets and developments are sought by the management and minutes are written for references. The Chairperson leads the board in assessing the progress of the various projects done by the hospital management, government agencies and partners to ensure that they are of benefit to the hospital and are cost effective. Board allowances are paid in accordance with the recommendation of National Salaries and Remuneration Commission.

In the year under review, the board members were sensitized on their role in the management of the hospitals. Various committees to handle different areas are in place and have been trained on their roles. The committees include: service delivery, infrastructure and development and finance. The board was able to spearhead several stakeholder engagements including collaboration with universities, community engagements among others. The chairperson of the board resigned due to other commitments and thus the vice chairperson was nominated to take up the role.

In order to ensure seamless transition and succession, the health depart initiates recruitment of new board members in the last quarter of the tenure of sitting members. This is to ensure replacement of ineligible members who have served two terms, those unwilling to continue among other reasons.

**9. Management Discussion and Analysis**

This section summarises the core hospital activities for the financial year 2024/25. The Average length of stay for patients was 4 days which was lower than the 5 days National average and Mortality rate was 3.6% for those who are treated in the hospital.

**Clinical/operational performance**

- Bed capacity of the hospital.
- Overall patient attendance during the year for both inpatient and outpatient.
- Accident and Emergency attendance
- Specialised clinic attendance
- Average length of stay for in patient.
- Bed occupancy rate
- Mortality rate
- Surgical theatre utilisation (number of operations over a period of time)

**ELDAMA RAVINE DISTRICT HOSPITAL 2023/2024 PERFORMANCE REPORT**

1. Bed Capacity is 120
2. Average Length of Stay – ALOS is 4 days (5-Baringo, 5-8, Kenya)
3. Percentage Bed Occupancy is 95% (90-Baringo)
4. Mortality Rate is 3.6% (5.3-Kenya)

**TOTAL OUTPATIENTS:**

YEAR	Under 5 Years	Over 5 Years	Total	All OPD Attendance
2021	7050	23544	30594	
2022	8276	21053	29329	53383
2023	9250	39003	48253	73977
2024	10508	36639	47147	76131
2025	5338	19535	24873	39479

Quarter	2023/2024				2024/2025			
	Under 5 Years	Over 5 Years	Total	Total OPD	Under 5 Years	Over 5 Years	Total	Total OPD
Q1	1987	8337	10324	17313	2527	11596	14123	21811
Q2	1726	9897	11623	17441	1630	11235	12865	18239
Q3	2754	8945	11699	7719	3338	9053	12391	18381
Q4	2584	10590	13174	22578	3457	9352	12809	20340
Total	9051	37769	46820	75051	10952	41236	52188	78771

**Outpatient attendance for 2024/2025 FY**

**Eldama Ravine District Hospital (Baringo County Government)**  
**Annual Report and Financial Statements for The Year Ended 30<sup>th</sup> June 2025**

Month	2023/2024 FY			2024/2025 FY		
Month	Under 5 Years	Over 5 Years	Total	Under 5 Years	Over 5 Years	Total
July	1001	4017	5018	606	2523	3129
August	793	4085	4878	636	2525	3161
September	733	3900	4633	745	2001	2746
October	672	3858	4530	807	4224	5031
November	364	4479	4843	481	3520	4001
December	594	3273	3867	438	2153	2591
January	1198	3762	4960	810	2776	3586
February	1317	2835	4152	919	2837	3756
March	823	3252	4075	1025	3332	4357
April	705	2067	2772	780	3459	4239
May	1128	3437	4565	952	3848	4800
June	1624	4536	6160	852	3283	4135
<b>TOTALS</b>	<b>10952</b>	<b>43501</b>	<b>54453</b>	<b>9051</b>	<b>36481</b>	<b>45532</b>

**TOTAL INPATIENTS:**

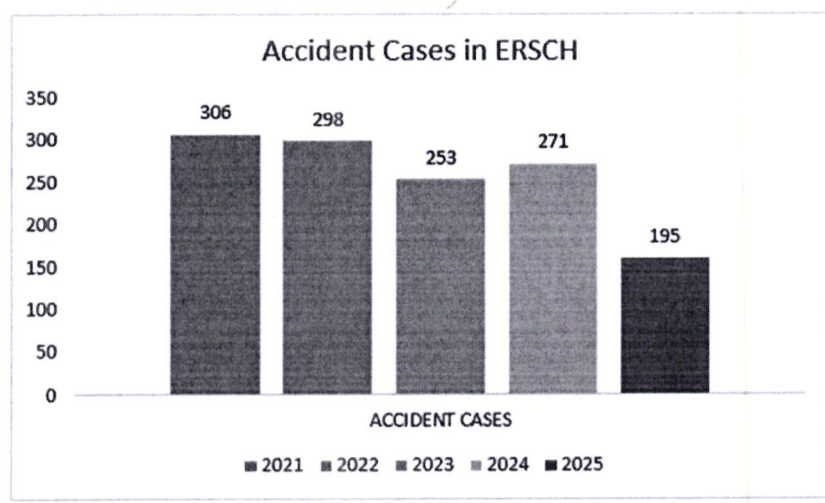
Year	Admissions Over Five	Admissions Under Five	Discharges MATERNITY	Discharges MEDICAL	Discharges PAEDIATRICS	Deaths MEDICAL	Deaths MATERNITY	Deaths PAEDIATRICS
2021	4843	784	2134	1754	650	168		47
2022	4646	752	1959	1747	645	150		58
2023	4657	786	1814	1919	732	180	1	72
2024	4112	752	1610	1625	592	129	1	54
2025	1513	291	643	620	267	31	2	21

**In patient 2024/2025 FY**

Year	Admissions Over Five	Admissions Under Five	Inpatient Deaths	Inpatient Discharges MATERNITY	Inpatient Discharges MEDICAL	Inpatient Discharges PAEDIATRICS	Inpatient Deaths MEDICAL
January 2024	364	73	25	161	138	66	15
February 2024	348	80	14	136	144	69	4

**Eldama Ravine District Hospital (Baringo County Government)**  
**Annual Report and Financial Statements for The Year Ended 30<sup>th</sup> June 2025**

Year	Admissions Over Five	Admissions Under Five	Inpatient Deaths	Inpatient Discharges MATERNITY	Inpatient Discharges MEDICAL	Inpatient Discharges PAEDIATRICS	Inpatient Deaths MEDICAL
March 2024	253	73	14	75	165	60	13
April 2024	146	32	8	58	99	24	6
May 2024	300	62	18	85	102	40	12
June 2024	400	73	17	113	115	73	12
July 2024	379	84	21	158	141	36	17
August 2024	365	58	31	215	142	65	22
September 2024	370	79	24	148	262	56	15
October	210	59	33	192	148	56	22
November	153	56	18	111	94	36	14
December	378	86	16	158	75	31	14
January 2025	314	53	30	179	128	39	18
February 2025	162	43	11	64	80	40	5
March 2025	268	45	11	108	89	34	8
April 2025	253	48		91	109	18	
May 2025	266	37		113	118	53	
June 2025	250	65		88	96	53	



**Accident cases in 2024/2025 FY**

Month	Total Cases
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***Eldama Ravine District Hospital (Baringo County Government)***  
***Annual Report and Financial Statements for The Year Ended 30<sup>th</sup> June 2025***

	<b>2023/2024 FY</b>	<b>2024/2025 FY</b>
July	10	28
August	19	18
September	16	22
October	18	25
November	29	32
December	59	25
January	18	14
February	14	18
March	21	34
April	16	36
May	29	58
June	23	35
<b>Totals</b>	<b>272</b>	<b>345</b>

**SPECIALIZED CLINIC ATTENDANCES:**

<b>Clinic</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
ENT Clinic Attendance	1,055	1,144	1,103	991	532
Eye Clinic Attendance	3,742	4,709	2,875	2,998	1,397
Medical Attendance	396	213	1,268	1,609	732
Orthopaedic Clinic Attendance	1,045	1,316	1,865	1,742	382
Obstetrics/Gynaecology Attendance			812	774	379
Occupational Therapy Attendance	2,148	2,289	2,319	2,634	1,409
Paediatrics attendances			31	80	55
Physiotherapy Attendance	1,265	1,591	1,918	1,563	956
Psychiatry Attendance	160	451	453	596	355
TB and Leprosy attendance	619	1,037	1,234	870	291
Surgical Clinics attendances	37		419	280	242
Dental clinic attendance	1,709	1,721	1,903	1,740	735
<b>TOTAL</b>	<b>12,176</b>	<b>14,471</b>	<b>16,200</b>	<b>15,877</b>	<b>7,465</b>

**THEATRE UTILIZATION:**

<b>YEAR</b>	<b>OPERATIONS</b>
2021	769
2022	516
2023	854
2024	492
2025	283

**Theatre utilization 2024/2025 FY**

<b>Month</b>	<b>Operations</b>	
	2023/2024 FY	2024/2025 FY
July	62	63
August	80	80
September	81	49
October	66	68
November	58	19
December	44	36
January	49	13
February	50	41
March	12	53
April	1	71
May	24	39
June	40	57
<b>Total</b>	<b>567</b>	<b>589</b>

**MATERNITY DELIVERIES:**

<b>YEAR</b>	<b>DELIVERIES</b>		
	<b>NORMAL</b>	<b>C/S</b>	<b>TOTALS</b>
2021	1524	462	1986
2022	1489	409	1898
2023	1341	469	1810
2024	1352	343	1695
2025	607	210	817

**Deliveries in 2024/2025 FY**

**Eldama Ravine District Hospital (Baringo County Government)**  
**Annual Report and Financial Statements for The Year Ended 30<sup>th</sup> June 2025**

Month	2023/2024 FY			2024/2025 FY		
	Normal Deliveries	Caesarian Sections	TOTAL	Normal Deliveries	Caesarian Sections	TOTAL
July	104	39	143	129	34	163
August	134	48	182	143	46	189
September	125	58	183	169	40	209
October	102	42	144	150	42	192
November	84	42	126	110	11	121
December	92	31	123	139	36	175
January	129	35	164	128	45	173
February	87	38	125	90	13	103
March	56	12	68	95	38	133
April	46	1	47	91	44	135
May	72	17	89	104	39	143
June	122	31	153	99	31	130
<b>Total</b>	<b>1,153</b>	<b>394</b>	<b>1,547</b>	<b>1,447</b>	<b>419</b>	<b>1,866</b>

**MOTHER AND CHILD CLINIC ATTENDANCE:**

Year	ANC	CWC	FP	PNC Attendance
2021	3,332	5,023	2,402	1,830
2022	3,195	6,425	1,856	2,509
2023	3,556	7,285	1,859	3,129
2024	3,880	6,171	2,514	2,985
2025	1,951	2,340	730	1,182

**MCH attendance 2024/2025 FY**

Month	2023/2024 FY				2024/2025 FY			
	ANC	CWC	FP	PNC	ANC	CWC	FP	PNC
July	338	560	109	474	369	552	204	302
August	309	698	139	246	365	591	193	120
September	265	609	176	302	337	597	186	149
October	259	685	154	56	341	320	221	159

**Eldama Ravine District Hospital (Baringo County Government)**  
**Annual Report and Financial Statements for The Year Ended 30<sup>th</sup> June 2025**

Month	2023/2024 FY				2024/2025 FY			
	ANC	CWC	FP	PNC	ANC	CWC	FP	PNC
November	248	622	114	285	349	550	243	258
December	238	493	121	153	293	474	184	227
January	295	586	220	102	366	525	273	268
February	301	435	232	175	328	501	165	165
March	292	598	209	203	366	525	17	268
April	278	414	195	177	316		79	151
May	343	544	236	549	299	311	4	171
June	317	510	191	564	276	478	192	159
<b>Total</b>	<b>3,483</b>	<b>6,754</b>	<b>2,096</b>	<b>3,286</b>	<b>4,005</b>	<b>5,424</b>	<b>1,961</b>	<b>2,397</b>

**TOP TEN DISEASES:**

TOP TEN DISEASES	
UNDER FIVE Years	OVER FIVE YEARS
Upper Respiratory Tract Infections	Upper Respiratory Tract Infections
Diarrhoea with No Dehydration	Pneumonia
Disease of the skin	Disease of the skin
Pneumonia	Other Injuries
Malaria	Malaria
Tosilitis	Arthritis
Lower Respiratory Tract Infection	Diarrhoea
Eye Infection	Lower Respiratory Tract Infection
Ear Infection	Urinary Tract Infections
Other Injuries	Hypertension

**TOP TEN CAUSES OF DEATH:**

1. Pneumonia
2. Cardio Pulmonary arrest
3. Septicaemia
4. Congestive Cardiac Failure
5. Tuberculosis
6. Cancers
7. Road Traffic Accidents
8. Dehydration
9. Neonatal Sepsis
10. Anaemia

### **CHALLENGES EXPERIENCED IN 2024/2025 FY**

1. Lack of enough space to offer more services, i.e.
  - a. No observation area at OPD
  - b. No standard NBU, challenges with incubators that are inadequate
  - c. Only one operating room in theatre, need expansion
2. There was inadequate supply of HPTs especially medicines, non-pharmaceuticals, laboratory reagents, and X ray supplies
3. Lack of adequate specialized diagnostics services
  - a. Need for operationalization of electrolytes machine and biochemistry. Had challenges with the haematology machine and biochemistry machine
  - b. Need for CT scan
4. Inadequate ward space to separate surgical from medical cases as well as an isolation room
5. Inadequate information technology infrastructure. Need operational EMR system
6. The hospital faced financial challenges due to delays in disbursement of AIE funds thus a pile up in the accrued debt. The hospital is owed a huge sum of money by the defunct NHIF that has resulted in accumulation of hospital debt.
7. There is a challenge in maintenance of equipment previously undertaken by the Medical Equipment Scheme and thus a need to have a system of maintenance. There is need to complete the OPD block for occupation. The hospital needs a number of equipment
8. The hospital kitchen movement has taken long due to inadequate funds. The outpatient block needs a ramp to utilise the laboratory
9. The hospital has inadequate human resources for health to achieve full potential as a level 4 hospital. A number of healthcare workers have existed the facility without replacement worsening the deficit

### **Sponsorships and partnerships**

The hospital has been having partnerships with NGOs, and the private sector members both within Kenya and even abroad like Karen Roses, a flower farm in Eldama Ravine, Waitrose Foundation, an international flower marketer based in Britain. The said flower dealers helped in building a new maternity wing and a plans to build a theatre for the hospital. Other partners include USAID, AMREF and Erasmus University from the Netherlands.

**Financial performance that includes:**

**Revenue sources,**

The hospital's main source of revenue is user charges paid in form of cash, capitation and reimbursements by SHA. SHA pays capitation for insured members and also pays a constant rate for childbirth deliveries conducted in the hospital.

**Utilisation of funds, etc:**

All the money received by the hospital is banked into a revenue account and budgeting is done on quarterly basis. Funds are allocated according to prioritization by the hospital's departments represented in the hospital management team (HMT). A lot of money in the FY 2024/25 went into purchasing of health supplies and commodities, food, utilities and wages.

## **10. Environmental And Sustainability Reporting**

Eldama Ravine Sub County Hospital exists to offer quality healthcare services that transform lives. It's what guides us to deliver our strategy, putting the client/Citizen first, delivering health services, and improving operational excellence. Below is an outline of the organisation's policies and activities that promote sustainability.

*i) Environmental performance*

A clean and infection free environment is needed for optimal service delivery. To achieve this, the hospital aims at reducing waste generated, safely disposing of waste that is generated, recycling and reduced dumping with proper waste disposal. The hospital has a modern incinerator that besides being used it also serves other institutions around at a fee. The hospital also plants trees on a regular basis.

*ii) Sustainability strategy and profile*

The hospital has made efforts to ensure the is continuous supply of inputs for the hospital work and also staff are well managed to have all services under one roof and at all times. Clients are booked at specific times and also enrolment to health cover i.e. SHA is emphasised so that they are able to afford the various health products provided. The hospital also has entered into agreements with other insurance providers to increase the revenue flow.

*iii) Employee welfare*

The hospital has permanent and pensionable employees, contracted employees under the Universal Health Coverage (UHC) program and Casual staff. There is no gender discrimination at recruitment. However, most of our employees are female since most are ones who apply for cleaning and nursing work. The casual staff are being enrolled into a personal accident cover and other contributions like SHA and NSSF are made promptly. Regular staff engagements are health with each cadre quarterly and the minutes kept. The staff also have their own meetings where they assist one another in times

of funerals or other social gatherings that encourage their interactions. The hospital holds annual dinners to celebrate every staff and best performing departments are rewarded. The County also rewards best performing employees on yearly basis as suggested by the departments.

***iv) Market place practices-***

***a) Responsible competition practice.***

The hospital fairs on well with the other health institutions in the County, Region and Nationally. Referrals into and out of the hospital are well received and sent to ensure the best treatment for patients. The hospital has well displayed customer service charters and client are encouraged to make payments with cashless money transfer services. The hospital is investing in a modern integrated management information system that will manage patients, health products, supplies, assets and finances in one setting.

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

The hospital has a supply chain office that follows the laid down procedures under public finance and asset disposal act. Contracts are well honoured and any complaints are well documented and addressed

***c) Responsible marketing and advertisement***

The hospital depends on goodwill from our clients who do word of mouth advertisement. Annually we also do out-reach clinics which inform prospective clients of our services.

***d) Product stewardship***

The hospital has been working on various health products like specialised clinics and strengthening them. A renal unit is being established so as to help renal patients in Eldama Ravine and its environs.

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

Eldama Ravine Sub County Hospital has been working with all stake holders to ensure good lives for the community. We partner a lot with the judiciary in minimizing Gender Based violence. The hospital is involved in charitable walks where it provides emergency services. The hospital also has embarked in river cleaning and planting of trees with the hospital and in the government forests.

**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 entity are (continue to be) Healthcare service provision

**Results**

The results of the entity for the year ended June 30 2025 are set out on pages .... to .....

**Board of Management**

The members of the Board who served during the year are shown on pages vi and vii. During the year, one board member resigned, and no new member was appointed.

**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

  
Name **Dr. MASON**  
Secretary to the Board



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

Section 164 of the Public Finance Management Act, 2012 (*entities should quote the applicable legislation under which they are regulated*) requires the Board of Management to prepare financial statements in respect of that *entity*, which give a true and fair view of the state of affairs of the *entity* at the end of the financial year/period and the operating results of the *entity* for that year/period. The Board of Management is also required to ensure that the *entity* keeps proper accounting records which disclose with reasonable accuracy the financial position of the *entity*. The council members are also responsible for safeguarding the assets of the *entity*.

The Board of Management is responsible for the preparation and presentation of the *entity's* financial statements, which give a true and fair view of the state of affairs of the *entity* for and as at the end of the financial year (period) ended on June 30, 2025. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the *entity*, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the *entity*; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

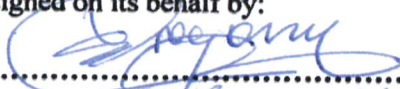
The Board of Management accepts responsibility for the *entity's* financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and (*– entities should quote applicable legislation as indicated under*). The Board members are of the opinion that the *entity's* financial statements give a true and fair view of the state of *entity's* transactions during the financial year ended June 30, 2025, and of the *entity's* financial position as at that date. The Board members further confirm the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the *entity's* financial statements as well as the adequacy of the systems of internal financial control.


In preparing the financial statements, the Directors have assessed the Fund's ability to continue as a going concern (*disclosed, as applicable, matters relating to the use of going concern basis of preparation of the financial statements*) OR

Nothing has come to the attention of the Board of management to indicate that the *entity* 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 25/07/2025 and signed on its behalf by:

  
.....  
Name: Solomon Cherogony  
Chairperson  
Board of Management

  
.....  
Name: DC MASA  
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 ELDAMA RAVINE DISTRICT LEVEL 4 HOSPITAL FOR THE YEAR ENDED 30 JUNE, 2025 - COUNTY GOVERNMENT OF BARINGO**

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### **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 Eldama Ravine District Level 4 Hospital - County Government of Baringo set out on pages 1 to 56, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Eldama Ravine District Level 4 Hospital as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Health Act, 2017, the County Government Act, 2012 and the and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Inaccuracies in the Property, Plant and Equipment Balance**

The statement of financial position reflects a balance of Kshs.286,497,824 in respect of property, plant and equipment as disclosed in Note 32 to the financial statement. However, Note 32 and Note 18 to the statement of financial performance reflects Nil amounts in respect of depreciation charges. This implies that the property, plant and equipment is disclosed at cost.

In the circumstances, the accuracy of property, plant and equipment balance of Kshs.286,497,824 could not be confirmed.

#### **2. Non-Disclosure of Rendering Services - Medical Service Income**

The statement of financial performance reflects Nil amounts in respect of rendering of medical services. However, the statement of financial position reflects receivables from exchange transactions balance of Kshs.42,000,940 as disclosed in Note 29 to the financial statements. This implies that the Hospital earned revenue from rendering of services but the actual cash was not received.

In the circumstance, the accuracy and completeness of Nil amount from rendering of medical services income could not be confirmed.

#### **3. Inaccuracies in the Comparative Balance**

The statement of financial position reflects comparative balance of Kshs.6,072,359 in respect of inventories which differs with the Nil balance in the previous year audited financial statements.

In the circumstance, the accuracy of the inventories comparative balance of Kshs.6,072,359 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Eldama Ravine District Level 4 Hospital Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Emphasis of Matter**

The statement of comparison of budget and actual amounts reflects final revenue budget and actual on comparable basis of Kshs.93,632,895 and Kshs.56,247,664 respectively resulting in under funding of Kshs.37,385,231 or 40% of the budget. Similarly, the statement reflects Kshs.53,672,350 against actual receipts of Kshs.56,247,664 resulting in under absorption of Kshs.2,575,314 or 5% of actual revenue.

The underfunding and under absorption affected implementation of planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

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

### **Other Matter**

#### **Unresolved Prior Year Matters**

In the prior year's audit report, ten (10) issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. Review of the status during audit of the Hospital in 2024/2025 revealed that the ten (10) issues remained unresolved:

<b>No</b>	<b>Financial Year</b>	<b>Issues</b>
1	2023/2024	Variance in the Financial Statements
2	2023/2024	Inaccurate Cash and Cash Equivalent
3	2023/2024	Property, Plant and Equipment Balance
4	2023/2024	Trade and Other Payables Balances
5	2023/2024	Non-Compliance with Kenya Quality Model for Health Requirement
6	2023/2024	Irregular Engagement of Casual Workers
7	2023/2024	Unapproved Waivers of Patient Bills
8	2023/2024	Lack of Quarterly Revenue Reports
9	2023/2024	Lack of Board Work Plan, Charter and Calendar
10	2023/2024	Lack of Stores Records for Donated Drugs

In addition, the prior year matters and the status on implementation of prior year audit recommendations were not disclosed in the financial statements as required by the Annual Financial Reporting Template.

### **Other Information**

The Management is responsible for the Other Information set out on page iii to xxvi which comprise of Key Entity Information and Management, the Hospital Board of Management, Key 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 Management, and Statement of Board of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon

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

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

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Non-Compliance with Kenya Quality Model for Health Requirements**

Inspection of services offered, equipment used and number of members of staff at the Hospital revealed non-compliance with requirement of Kenya Quality Model for Health (KQMH) for level 4 Hospitals as follows:

##### **1.1 Inadequate Staff Levels**

Review of number of staff in the month of October, 2025 revealed that the Hospital did not have the minimum required number of staff under the Kenya Quality Model for Health policy guidelines (KQMH) for level 4 Hospitals as shown below:

	<b>Level 4 standard</b>	<b>No. in Hospital</b>
Medical officers	16	5
Anesthesiologists	2	0
General surgeons	2	1
Gynecologists	2	2
Pediatrics	2	1
Radiologists	2	4
Kenya Registered Community Health nurses	75	68

In the circumstances, the inadequate personnel may have impacted negatively on service delivery to the public.

## 1.2 Inadequate Operational Equipment and Required Services

Review of number of services and equipment's revealed that the Hospital did not have the minimum required equipment under the KQMH for level 4 Hospitals as shown below:

<b>Services</b>	<b>Standard</b>	<b>Observation</b>
Surgical,	Should be in place	In place
Pediatric	Should be in place	In place
Gynecological	Should be in place	In place
In-patients	Should be in place	In place 6 (Medical male and female, Surgical Male only, Maternity, and Pediatric) Bed capacity 44 total
Radiology	Should be in place	In place (Radiographer)
Renal dialysis,	Should be in place	Not in place
Tuberculosis management	Should be in place	In Place
Mortuary and autopsy services.	Should be in place	In place
Advanced life support	Should be in place	Not in place
Caesarean sections and surgical operations	Should be in place	In place
Land Size (Acres)	5 acres	27 acres
Beds	150	120
Resuscitaire (2 in labour ward and 2 in theatre)	3	3 (Maternity, theater and pediatric ward)
New Born Unit - Incubators and five (5) cots	5	<ul style="list-style-type: none"> <li>The New born unit is in place and operational since 2021</li> <li>5 incubators and is being utilized)</li> </ul>

Services	Standard	Observation
		<ul style="list-style-type: none"> <li>5 baby cot and is being utilized</li> </ul>
New Born Unit cots	5	Not in place
Functional intensive care unit – Beds	6	0
High dependency Unit - Beds	6	0
Renal unit with at least 5 dialysis machines	5	0
Two functional operating theatres Maternity and general	2	2 General and Maternity

In the circumstances, In the circumstances, the Hospital may not be able to deliver on its mandate.

## 2. Irregular Engagement of Casuals Workers

The statement of financial performance reflects employee costs of an amount of Kshs.11,487,770 in respect of payment of salaries for casual who were engaged by the Hospital. Review of the human resource records revealed that the Hospital had engaged fifty-eight (58) casual employees during the year under review. However, the casual workers were engaged for more than three (3) months without signed contract of service. This was contrary to Section 37(1)(a) and (b) of Employment Act, 2007, which provides that where a casual employee performs work which cannot reasonably be expected to be completed within a period or a number of working days amounting in the aggregate to the equivalent of three (3) months or more, the contract of service of the casual employee shall be deemed to be one where wages are paid monthly and section 35(1)(c) shall apply to that contract of service.

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

## 3. Failure to Prepare and Submit Quarterly Financial Reports

Review of the Hospital financial records revealed that quarterly financial reports were not prepared and submitted to the County Treasury. This was contrary to Section 166 (1)(3) of the Public Finance Management Act 2012 which states that an Accounting Officer for a county government entity shall prepare a report for each quarter of the financial year in respect of the entity and not later than fifteen days after the end of each quarter, the accounting officer shall submit the quarterly report to the County Treasury.

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

Review of the Hospital County records revealed that the Hospital collected an amount of Kshs.61,460,786 and an amount of Ksh.61,293,283 was reimbursed to the Hospital. Under the circumstance, there was thus an outstanding reimbursement totaling Kshs.167,503 which is contrary to Section 5(1) of the Facilities Improvement fund that stipulates that there shall be no retention of all monies raised or received on behalf of health facilities.

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

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

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

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

#### **Long Outstanding Trade and Other Payables**

The statement of financial position reflects trade and other payables balance of Kshs.41,965,059 as disclosed in Note 36 to the financial statements. However, review of the ageing analysis and list of all payables at appendix V1 revealed that the Hospital had payable totalling Kshs.19,620,378 which has been outstanding for more than three (3) years some dating back to 2018-2019. This was contrary to Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015 which provide that Debt service payments shall be a first charge on the County Revenue Fund and the Accounting Officer shall ensure this is done to the extent possible that the county government does not default on debt obligations.

In the circumstances, Management was in breach of the law. In addition, failure to settle payables within the agreed timelines, exposes the Company possible losses in case of litigation against the Hospital by the aggrieved parties.

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 control 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 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 Hospital's activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public money is applied in an effective manner.

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 Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**09 December, 2025**

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

Description	Note	2024/2025	2023/2024
		Kshs	Kshs
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Transfers from the County Government		56,207,664	40,750,610
In Kind Contributions From County		9,544,594	12,917,616
Transfers from other Government entities		-	-
Public contributions and donations		40,000	-
Rendering of services- Medical Service Income		-	-
Revenue from rent of facilities		-	-
Finance / interest income		-	-
Miscellaneous receipts( <i>specify</i> )		-	-
<b>Total Receipts</b>		<b>65,792,258</b>	<b>53,668,226</b>
<b>Payments</b>			
Medical/Clinical costs		31,695,263	29,218,784
Employee costs		11,487,770	9,395,909
Board of Management Expenses		295,000	175,000
Repairs and maintenance		5,501,539	2,909,228
Grants and subsidies		-	-
General expenses		14,237,372	11,371,646
Finance costs		-	-
Refunds paid out		-	-
<b>Total Payments</b>		<b>63,216,944</b>	<b>53,070,567</b>
<b>Net cash flows from operating activities</b>	43	<b>2,575,314</b>	<b>597,659</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant, equipment		-	-
Purchase of intangible assets		-	-
Proceeds from the sale of PPE		-	-
Acquisition of investments		(-)	(-)
<b>Net cash flows used in investing activities</b>		<b>(-)</b>	<b>(-)</b>
<b>Cash flows from financing activities</b>			
Proceeds from borrowings		-	-
Repayment of borrowings		(-)	(-)
Capital grants received		-	-

***Eldama Ravine District Hospital (Baringo County Government)***  
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Description	Note	2024/2025	2023/2024
		Kshs	Kshs
<b>Net cash flows used in financing activities</b>		<b>(-)</b>	<b>(-)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>2,575,314</b>	<b>597,659</b>
Cash and cash equivalents as at 1 July 2024	27	644,308	46,649
<b>Cash and cash equivalents as at 30 June 2025</b>	<b>27</b>	<b>3,219,622</b>	<b>644,308</b>

**Eldama Ravine District Hospital (Baringo County Government)**  
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**18. Statement of Comparison of Budget and Actual Amounts for Year Ended 30 Jun 2025**

Description	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilisation
	<b>a</b>	<b>b</b>	<b>c=(a+b)</b>	<b>d</b>	<b>e=(c-d)</b>	<b>f=d/c %</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	
Budget carryovers from the previous year	-	-	-	-	-	%
<b>Receipts</b>						
Transfers from the County Government	93,632,895	-	93,632,895	56,247,664	37,385,231	39.9 %
Grants from donors and development partners	-	-	-	-	-	%
Transfers from other Government entities	-	-	-	-	-	%
Public contributions and donations	-	-	-	-	-	%
Rendering of services- Medical Service Income	-	-	-	-	-	%
Revenue from rent of facilities	-	-	-	-	-	%
Finance / interest income	-	-	-	-	-	%
Miscellaneous receipts ( <i>specify</i> )	-	-	-	-	-	%
<b>Total receipts</b>	-	-	-	-	-	<b>%</b>
<b>Payments</b>						
Medical/Clinical costs	58,303,438	-	58,303,438	22,150,669	34,952,769	61.2 %
Employee costs	11,730,000	-	11,730,000	11,487,770	242,230	2%
Remuneration of directors	600,000	-	600,000	295,000	305,000	50.8 %
Repairs and maintenance	4,721,142	-	4,721,142	5,501,539	-780,397	- 16.5 %
Grants and subsidies	-	-	-	-	-	%
General expenses	18,278,405	-	18,278,405	14,237,372	4,041,033	12.3 %
Finance costs	-	-	-	-	-	%
Refunds	-	-	-	-	-	%
<b>Total Operational Expenditure paid</b>	<b>93,632,895</b>	<b>-</b>	<b>-</b>	<b>53,672,350</b>	<b>-</b>	
<b>Capital Expenditure paid</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>%</b>
<b>Surplus</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,575,314</b>	<b>-</b>	<b>%</b>

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**Budget Reconciliation**

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	A
1	Reason for differences	-
2	Reason for differences	-
3	Reason for differences	-
4	Reason for differences	-
	Closing Cash and Cash Equivalent as per the statement of Cash flows	-

**19. Notes to the Financial Statements**

**1. General Information**

Eldama Ravine District Hospital entity is established by and derives its authority and accountability from health Act. The entity is wholly owned by the Baringo County Government and is domiciled in Baringo County in Kenya. The entity's principal activity is providing health services.

**2. Statement of Compliance and Basis of Preparation**

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

**3. Adoption of New and Revised Standards**

*(When an IPSAS becomes effective on 1<sup>st</sup> January 20xx, it is applicable in Kenya from 1<sup>st</sup> July 20xx)*

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

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

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

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

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Standard	Effective date and impact:
Measurement	<p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS;</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ul> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 47- Revenue	<p><b>Applicable 1<sup>st</sup> January 2026</b></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non-exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 48- Transfer Expenses	<p><b>Applicable 1<sup>st</sup> January 2026</b></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 49- Retirement Benefit Plans	<p><b>Applicable 1<sup>st</sup> January 2026</b></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public</p>

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Standard	Effective date and impact:
	sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan. <b><i>State the expected impact of the standard to the Entity if relevant</i></b>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<b><i>Applicable 1<sup>st</sup> January 2027</i></b> The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: <ul style="list-style-type: none"> <li>i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.</li> <li>ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26.</li> <li>iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.</li> </ul> <b><i>State the expected impact of the standard to the Entity if relevant</i></b>

***iii) Early adoption of standards***

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

**4. Summary of Significant Accounting Policies**

**a. Revenue recognition**

**i) Revenue from non-exchange transactions**

**Transfers from other Government entities**

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service

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

**ii) Revenue from exchange transactions**

**Rendering of services**

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

**Sale of goods**

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

**Interest income**

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

**Rental income**

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

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*Notes to the Financial Statements (Continued)*

**b. Budget information**

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

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

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

**c. Taxes**

**Sales tax/ Value Added Tax**

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

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

*Notes to the Financial Statements (Continued)*

**d. Investment property**

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

Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over a period of xxx 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 derecognition. Transfers are made to or from investment property only when there is a change in use.

**e. Property, plant and equipment**

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

*Notes to the Financial Statements (Continued)*

**f. Leases**

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

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

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

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

**g. Intangible assets**

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

*Notes to the Financial Statements (Continued)*

**h. Biological Assets**

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

**i. Research and development costs**

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

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

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

**j. Financial instruments**

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. *The entity does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the hospital's financial statements. (amend as appropriate).*

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

**Financial assets**

**Classification of financial assets**

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

**Subsequent measurement**

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

**Amortized cost**

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

**Fair value through net assets/ equity**

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

**Fair value through surplus or deficit**

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

**Trade and other receivables**

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

**Impairment**

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

**Financial liabilities**

**Classification**

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

**k. Inventories**

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

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

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

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

**I. Provisions**

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

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

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

***Notes to the Financial Statements (Continued)***

**m. Social Benefits**

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

**n. Contingent liabilities**

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

**o. Contingent assets**

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

**p. Nature and purpose of reserves**

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

**q. Changes in accounting policies and estimates**

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

*Notes to the Financial Statements (Continued)*

**r. Employee benefits**

**Retirement benefit plans**

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

**s. Foreign currency transactions**

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

**t. Borrowing costs**

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

**u. Related parties**

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

**v. Service concession arrangements**

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

**w. Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

**x. Comparative figures**

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

**y. Subsequent events**

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

**5. Significant Judgments and Sources of Estimation Uncertainty**

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

**Estimates and assumptions.**

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

**Useful lives and residual values**

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

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

**Provisions**

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note xxx. Provisions are measured at the management's best estimate of the expenditure required to

***Eldama Ravine District Hospital (Baringo County Government)***  
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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	2024/2025	2023/2025
	KShs	KShs
<b>Unconditional grants</b>		
Operational grant	-	-
Level 4/5 grants	-	-
Unconditional development grants	-	-
Other grants ( <i>specify</i> )	-	-
	-	-
<b>Conditional grants</b>		
User fee forgone	-	-
Transforming health services for Universal care project (THUCP)	-	-
DANIDA	-	-
Wards Development grant	-	-
Paediatric block grant	-	-
Administration block grant	-	-
Laboratory grant	-	-
<b>Total government grants and subsidies</b>	-	-

**6 b Transfers from The County Government**

Name of the Entity sending the grant	Amount recognized to Statement of financial performance* KShs	Amount deferred under deferred income KShs	Amount recognised in capital fund	Total grant income during the year	Comparative Period
			KShs	KShs	KShs
Baringo County Government	56,207,664	-	-	56,207,664	40,750,610
<b>Total</b>	56,207,664	-	-	56,207,664	40,750,610

**Eldama Ravine District Hospital (Baringo County Government)**  
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**Notes to Financial Statements Continued**

**7. In Kind Contributions from The County Government**

Description	2024/2025	2023/2024
	KShs	KShs
Salaries and wages	-	-
Medical supplies-Drawings Rights (KEMSA)	9,544,594	4,951,565-
Pharmaceuticals and Non-Pharmaceutical Supplies (other suppliers)	-	7,966,055-
Utility bills	-	-
<b>Total grants in kind</b>	<b>9,544,594</b>	<b>12,917,616</b>

**8. Grants From Donors and Development Partners**

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

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

Name of the Entity sending the grant	Amount recognized to Statement of financial performance	Amount deferred under deferred income	Amount recognised in capital fund.	Total grant income during the year	Comparative Period
	KShs	KShs	KShs	KShs	KShs
Donor e.g., DANIDA	-	-	-	-	-
JICA	-	-	-	-	-
World Bank	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Notes to Financial Statements Continued**

**9. Transfers From Other Government Entities**

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

**10. Public Contributions and Donations**

Description	2024/2025	2023/2024
	KShs	KShs
Public donations	40,000	-
Donations from local leadership	-	-
Donations from religious institutions	-	-
Donations from other international organisations and individuals	-	-
Other donations( <i>specify</i> )	-	-
Donations in kind-amortised	-	-
<b>Total donations and sponsorships</b>	<b>40,000</b>	-

**10 (a) Reconciliations of amortised grants**

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

**Eldama Ravine District Hospital (Baringo County Government)**  
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**Notes to Financial Statements Continued**

**11. Rendering of Services-Medical Service Income**

Description	2024/2025	2023/2024
	Kshs	Kshs
Pharmaceuticals	-	-
Non-Pharmaceuticals	-	-
Laboratory	-	-
Radiology	-	-
Orthopedic and Trauma Technology	-	-
Theatre	-	-
Accident and Emergency Service	-	-
Anesthesia Service	-	-
Ear Nose and Throat service	-	-
Nutrition service	-	-
Cancer centre service	-	-
Dental services	-	-
Reproductive health	-	-
Paediatrics services	-	-
Farewell home services	-	-
Ambulance services	-	-
Other medical services income ( <i>specify</i> )	-	-
<b>Total revenue from the rendering of services</b>	<b>-</b>	<b>-</b>

**Notes to the Financial Statements (Continued)**

**12. Revenue From Rent of Facilities**

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

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**13. Finance /Interest Income**

Description	2024/2025	2023/2024
	Kshs	Kshs
Interest income from Cash investments and fixed deposits	-	-
Interest income from short- term/ current deposits	-	-
Interest income from Treasury Bills	-	-
Interest income from Treasury Bonds	-	-
Interest from outstanding debtors	-	-
<b>Total finance income</b>	<b>-</b>	<b>-</b>

**14. Miscellaneous Income**

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

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**Notes to the Financial Statements (Continued)**

**15. Medical/ Clinical Costs**

Description	2024/2025	2023/2024
	Kshs	Kshs
Dental costs/ materials	109,600	23,000
Laboratory chemicals and reagents	2,026,800	1,486,260
Public health activities	-	-
Food and Ration	5,422,315	4,142,535
Uniform, clothing, and linen	584,065	472,600
Dressing and Non-Pharmaceuticals	4,962,168	4,260,395
Pharmaceutical supplies	4,340,400	3,276,441
Health information stationery	2,217,231	1,755,060
Reproductive health materials	-	-
Sanitary and cleansing Materials	1,130,210	580,027
Purchase of Medical gases	964,100	166,000
X-Ray/Radiology supplies	393,780	138,850
Other medical related clinical costs – Kemsu	9,544,594	12,917,616
<b>Total medical/ clinical costs</b>	<b>31,695,263</b>	<b>29,218,784</b>

**16. Employee Costs**

Description	2024/2025	2023/2024
	Kshs	Kshs
Salaries, wages, and allowances	10,597,148	9,190,301
Contributions to pension schemes	890,622	205,608
Service gratuity	-	-
Performance and other bonuses	-	-
Staff medical expenses and Insurance cover	-	-
Group personal accident insurance and WIBA	-	-
Social contribution	-	-
Other employee costs ( <i>specify</i> )	-	-
<b>Employee costs</b>	<b>11,487,770</b>	<b>9,395,909</b>

**Eldama Ravine District Hospital (Baringo County Government)**  
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**Notes to the Financial Statements (Continued)**

**17. Board of Management Expenses**

Description	2024/2025	2023/2024
	Kshs	Kshs
Chairman's Honoraria	-	
Sitting allowance	295,000	175,000
Mileage	-	-
Travel and accommodation allowance	-	-
Airtime allowances	-	-
<b>Total</b>	<b>295,000</b>	<b>175,000</b>

**18. Depreciation and Amortization Expense**

Description	2024/2025	2023/2024
	Kshs	Kshs
Property, plant and equipment	-	-
Intangible assets	-	-
Investment property carried at cost	-	-
<b>Total depreciation and amortization</b>	<b>-</b>	<b>-</b>

**19. Repairs And Maintenance**

Description	2024/2025	2023/2024
	Kshs	Kshs
Property- Buildings	2,521,720	1,543,918
Medical equipment	291,915	-
Office equipment	1,618,799	643,270
Furniture and fittings	203,430	-
Computers and accessories	246,850	244,890
Motor vehicle expenses	618,825	477,150
Maintenance of civil works	-	-
<b>Total repairs and maintenance</b>	<b>5,501,539</b>	<b>2,909,228</b>

**Eldama Ravine District Hospital (Baringo County Government)**  
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**Notes to the Financial Statements (Continued)**

**20. Grants And Subsidies**

Description	2024/2025	2023/2024
	Kshs	Kshs
Community development and social work	-	-
Education initiatives and programs	-	-
Free/ subsidised medical camp	-	-
Disability programs	-	-
Free cancer screening	-	-
Social benefit expenses	-	-
Other grants and subsidies( <i>specify</i> )	-	-
<b>Total grants and subsidies</b>	<b>-</b>	<b>-</b>

**21. General Expenses**

Description	2024/2025	2023/2024
	Kshs	Kshs
Advertising and publicity expenses	-	-
Catering expenses	344,910	261,600
Waste management expenses	-	-
Insecticides and rodenticides	26,550	39,840
Audit fees	-	-
Bank charges	149,158.00	37,322
Conferences and delegations	-	-
Consultancy fees	-	-
Contracted services	-	-
Electricity expenses	4,817,010	3,499,000
Fuel and Lubricants	3,317,177	3,385,690
Household Appliances	109,950	62,800
Research and development expenses	-	-
Travel and accommodation allowance	2,234,500	1,536,200
Legal expenses	-	-
Licenses and permits	-	-
Courier and postal services	3,920	20,450
Printing and stationery	970,307	574,494
Hire charges	-	-
Rent expenses	-	62,000
Water and sewerage costs	1,627,800	1,558,000

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Description	2024/2025	2023/2024
	KShs	KShs
Skills development levies	-	-
Telephone and mobile phone services	413,450	313,250
Internet expenses	-	21,000
Staff training and development	222,640	-
Subscriptions to professional bodies	-	-
Subscriptions to newspapers periodical, magazines, and gazette notices	-	-
Library books/Materials	-	-
Parking charges	-	-
<b>Total General Expenses</b>	<b>14,237,372</b>	<b>11,371,646</b>

**22. Finance Costs**

Description	2024/2025	2023/2024
	KShs	KShs
Borrowings (amortized cost) *	-	-
Finance leases (amortized cost)	-	-
Interest on Bank overdrafts/Guarantees	-	-
Interest on loans from commercial banks	-	-
<b>Total finance costs</b>	<b>-</b>	<b>-</b>

**23. Gain/Loss on Disposal of Non-Current Assets**

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

**24. Unrealized Gain On Fair Value Investments**

Description	2024/2025	2023/2024
	KShs	KShs
Investments at fair value	-	-
<b>Total gain</b>	<b>-</b>	<b>-</b>

**Eldama Ravine District Hospital (Baringo County Government)**  
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**Notes to the Financial Statements (Continued)**

**25. Medical Services Contracts Gains /Losses**

Description	2024/2025	2023/2024
	KShs	KShs
Comprehensive care contracts with NHIF/SHA	-	-
Non- Comprehensive contracts care with NHIF/SHA	-	-
Linda Mama Program	-	-
Waivers and Exemptions	-	-
<b>Total Gain/Loss</b>	-	-

**26. Impairment Loss**

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

**27. Cash And Cash Equivalent**

Description	2024/2025	2023/2024
	KShs	KShs
Current accounts	3,219,622	644,308
On -all deposits	-	-
Fixed deposits accounts	-	-
Cash in hand	-	-
Others( <i>specify</i> )- Mobile money	-	-
<b>Total cash and cash equivalents</b>	<b>3,219,622</b>	<b>644,308</b>

**Notes to the Financial Statements (Continued)**

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

Description	Account number	2024/2025	2023/2024
		KShs	KShs
<b>a) Current account</b>			
Kenya Commercial bank	1149251662	5,902,605	918,304.65
Equity Bank, etc		-	-
<b>Sub- total</b>		-	-
<b>b) On - call deposits</b>			

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Kenya Commercial bank		-	-
Equity Bank – etc		-	-
<b>Sub- total</b>		-	-
<b>c) Fixed deposits account</b>			
Bank Name		-	-
<b>Sub- total</b>		-	-
<b>d) Others(specify)</b>		-	-
cash in hand		-	-
Mobile money- Mpesa, Airtel money		-	-
<b>Sub- total</b>		-	-
<b>Grand total</b>		<b>5,902,605</b>	<b>918,304.65</b>

**28. Prepayments**

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

**Eldama Ravine District Hospital (Baringo County Government)**  
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**29. Receivables From Exchange Transactions**

Description	2024/2025	2023/2024
	KShs	KShs
Medical services receivables	42,000,940	-
Rent receivables	-	-
Other exchange debtors	-	-
Less: impairment allowance	(-)	(-)
<b>Total receivables</b>	<b>42,000,940</b>	<b>-</b>

**Analysis of Receivables from Exchange Transactions**

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

**30. Receivables From Non-Exchange Transactions**

Description	2024/2025	2023/2024
	KShs	KShs
Transfers from the County Government	16,940,383	-
Undisbursed donor funds	-	-
Other debtors ( <i>non-exchange transactions</i> )	-	-
Less: impairment allowance	(-)	(-)
<b>Total</b>	<b>16,940,383</b>	<b>-</b>

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**Analysis of Receivables From Non-Exchange Transactions**

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

**31. Inventories**

Description	2024/2025	2023/2024
	KShs	KShs
Pharmaceutical supplies	2,230,770	4,525,233
Maintenance supplies		-
Food supplies	87,724	57,742
Linen and clothing supplies	-	-
Non pharmaceuticals	495,220	1,320,760
Lab reagents	145,580	-
Cleaning materials supplies	143,225	168,624
General supplies	65,050	-
Less: provision for impairment of stocks	(-)	(-)
<b>Total</b>	<b>3,167,569</b>	<b>6,072,359</b>

**Detailed disclosure on inventories**

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

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*Notes to the Financial Statements (Continued)*

**32. Property, Plant and Equipment**

Description	Land	Buildings and Civil works	Motor vehicles	Furniture, fittings, and office equipment	ICT Equipment	Plant and medical equipment	Other Assets (specify)	Capital Work in progress	Total
	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh		Ksh	Ksh
<b>Cost</b>									
At 1 July 2024	265,000,000	16,578,702	-	-	1,999,028	2,505,204	-	-	286,082,934
Additions	-	-	-	414,890	-	-	-	-	414,890
Disposals	(-)	(-)	(-)	(-)	(-)	(-)	-	-	(-)
Transfers/adjustments	-	-	(-)	-	-	-	-	-	(-)
Revaluation Adjustments	-	-	-	-	-	-	-	-	-
<b>At 30<sup>th</sup> Jun 2025</b>	<b>265,000,000</b>	<b>16,578,702</b>	<b>-</b>	<b>414,890</b>	<b>1,999,028</b>	<b>2,505,204</b>	<b>-</b>	<b>-</b>	<b>286,497,824</b>
At 1 July 2025	265,000,000	16,578,702	-	414,890	1,999,028	2,505,204	-	-	286,497,824
Additions	-	-	-	-	-	-	-	-	-
Disposals	(-)	(-)	(-)	(-)	(-)	(-)	-	(-)	(-)
Transfer/adjustments	-	-	-	-	-	-	-	-	-
Revaluation Adjustments	-	-	-	-	-	-	-	-	-
<b>At 30<sup>th</sup> Jun 2025</b>	<b>265,000,000</b>	<b>16,578,702</b>	<b>-</b>	<b>414,890</b>	<b>1,999,028</b>	<b>2,505,204</b>	<b>-</b>	<b>-</b>	<b>286,497,824</b>
<b>Depreciation and impairment</b>									
At 1 July 2025	-	-	-	-	-	-	-	-	-
Depreciation for the year		-	-	-	-	-	-	-	-
Disposals		(-)	(-)	(-)	(-)	(-)	(-)	-	(-)
Impairment		(-)	(-)	(-)	(-)	(-)	(-)	-	(-)
<b>At 30 June 2025</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
At July 2025	265,000,000	16,578,702	-	414,890	1,999,028	2,505,204	-	-	286,497,824

**Eldama Ravine District Hospital (Baringo County Government)**  
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Description	Land	Buildings and Civil works	Motor vehicles	Furniture, fittings, and office equipment	ICT Equipment	Plant and medical equipment	Other Assets (specify)	Capital Work in progress	Total
Depreciation		-	-	-	-	-	-	-	-
Disposals		(-)	(-)	(-)	(-)	(-)	(-)	-	(-)
Impairment		(-)	(-)	(-)	(-)	(-)	(-)	-	(-)
Transfer/adjustment		-	-	-	-	-	-	-	-
<b>At 30<sup>th</sup> June 2025</b>		-	-	-	-	-	-	-	-
<b>Net book values</b>									
At 30 <sup>th</sup> Jun 2024	265,000,000	16,578,702	-	-	1,999,028	2,505,204	-	-	286,082,934
At 30 <sup>th</sup> Jun 2025	265,000,000	16,578,702	-	414,890	1,999,028	2,505,204	-	-	286,497,824

**Eldama Ravine District Hospital (Baringo County Government)**  
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**Notes to the Financial Statements (Continued)**

**33. Intangible Assets-Software**

Description	2024/2025	2023/2024
	KShs	KShs
<b>Cost</b>		
<b>At beginning of the year</b>	-	-
Additions	-	-
Additions-Internal development	-	-
Disposal	(-)	(-)
<b>At end of the year</b>	-	-
<b>Amortization and impairment</b>		
<b>At beginning of the year</b>	-	-
Amortization for the period	-	-
Impairment loss	-	-
<b>At end of the year</b>	-	-
<b>NBV</b>	-	-

**34. Investment Property**

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

**Eldama Ravine District Hospital (Baringo County Government)**  
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**Notes to the Financial Statements (Continued)**

**35. Biological Assets**

Description	2024/2025	2023/2024
	KShs	KShs
Trees in a plantation forest	-	-
Animals: Dairy Cattle, Pigs, Sheep	-	-
Others specify	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**36. Trade and other Payables**

Description	2024/2025	2023/2024		
	KShs	KShs		
Trade payables	41,965,059	-		
Employee dues	-	-		
Third-party payments (e.g. unremitted payroll deductions)	-	-		
Audit fee	-	-		
Doctors' fee	-	-		
<b>Total trade and other payables</b>	<b>41,965,059</b>	<b>-</b>		
<b>Ageing analysis:</b>	<b>2024/25</b>	<b>% of the Total</b>	<b>Compa rative FY</b>	<b>% of the total</b>
Under one year	9,840,406	23.4 %	-	%
1-2 years	18,839,039	44.9 %	-	%
2-3 years	2,611,365	6.2%	-	%
Over 3 years	10,674,249	25.4 %	-	%
<b>Total</b>	<b>41,965,059</b>	<b>100%</b>	<b>-</b>	<b>%</b>

**37. Refundable Deposits from Customers/Patients**

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

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<b>Ageing analysis:</b>	<b>Current FY</b>	<b>% of the Total</b>	<b>Comparative FY</b>	<b>% of the Total</b>
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total</b>	-	%	-	%

**38. Provisions**

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

**39. Finance Lease Obligation**

<b>Description</b>	<b>2024/2025</b>	<b>2023/2024</b>
	<b>Kshs</b>	<b>Kshs</b>
Current Lease obligation	-	-
Long term lease obligation	-	-
<b>Total</b>	-	-

**40. Deferred Income**

<b>Description</b>	<b>2024/2025</b>	<b>2023/2024</b>
	<b>KShs</b>	<b>KShs</b>
Current Portion	-	-
Non-Current Portion	-	-
<b>Total</b>	-	-

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**Notes to the Financial Statements (Continued)**

**40 (a) The deferred income movement is as follows:**

Description	National government	International funders/donors	Public contributions and donations	Total
<b>Balance b/f</b>	-	-	-	-
Additions during the year	-	-	-	-
Transfers to Capital fund	(-)	(-)	(-)	(-)
Transfers to statement of financial performance	(-)	(-)	(-)	(-)
Other transfers ( <i>Specify</i> )	(-)	(-)	(-)	(-)
<b>Balance C/F</b>	-	-	-	-

**41. Borrowings**

Description	2024/2025	2023/2024
	KShs	KShs
<b>Balance at beginning of the period</b>	-	-
External borrowings during the year	-	-
Domestic borrowings during the year	-	-
Repayments of external borrowings during the year	(-)	(-)
Repayments of domestic borrowings during the year	(-)	(-)
<b>Balance at end of the period</b>	-	-

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

Description	2024/2025	2023/2024
	KShs	KShs
Current Obligation	-	-
Non-Current Obligation	-	-
<b>Total</b>	-	-

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Notes to the Financial Statements (Continued)

**42. Service Concession Arrangements**

Description	2024/2025	2023/2024
	KShs	KShs
Fair value of service concession assets recognized under PPE	-	-
Accumulated depreciation to date	(-)	(-)
Net carrying amount	=	=
Service concession liability at beginning of the year	-	-
Service concession revenue recognized	(-)	(-)
Service concession liability at end of the year	=	=

**43. Cash Generated from Operations**

Description	2024/2025	2023/2024
	KShs	KShs
Surplus for the year before tax	2,575,314	597,659
<b>Adjusted for:</b>		
Depreciation	-	-
Non-cash grants received	(-)	(-)
Impairment	-	-
Gains and losses on disposal of assets	(-)	(-)
Contribution to provisions	-	-
Contribution to impairment allowance	-	-
<b>Working Capital adjustments</b>		
Increase in inventory	(-)	(-)
Increase in receivables	(-)	(-)
Increase in deferred income	-	-
Increase in payables	-	-
Increase in payments received in advance	-	-
<b>Net cash flow from operating activities</b>	<b>2,575,314</b>	<b>597,659</b>

**Notes to the Financial Statements (Continued)**

**44. Financial Risk Management**

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

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

**(i) Credit risk**

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

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
<b>At 30 June 20XX (previous year)</b>				
Receivables from exchange transactions	-	-	-	-
Receivables from –non-exchange transactions	-	-	-	-
Bank balances	-	-	-	-
<b>Total</b>	-	-	-	-
<b>At 30 June 20XX (current year)</b>				
Receivables from exchange transactions	-	-	-	-
Receivables from –non-exchange transactions	-	-	-	-
Bank balances	-	-	-	-
<b>Total</b>	-	-	-	-

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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 entity 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 entity's short, medium and long-term funding and liquidity management requirements. The entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

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

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
<b>At 30 June 20xx</b>				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
<b>Total</b>	-	-	-	-
<b>At 30 June 20xx</b>				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
<b>Total</b>	-	-	-	-

**Notes to the Financial Statements (Continued)**

**(iii) Market risk**

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

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

**a) Foreign currency risk**

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

Description	KShs	Other currencies	Total
	Kshs		Kshs
<b>At 30 June 20xx</b>			
Financial assets (investments, cash, debtors)	-	-	-
Liabilities			
Trade and other payables	-	-	-
Borrowings	-	-	-
Net foreign currency asset/(liability)	-	-	-

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

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**Notes to the Financial Statements (Continued)**

Description	KSbs	Other currencies	Total
	Kshs		Kshs
<b>At 30 June 20xx</b>			
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
<b>20XX (previous year)</b>			
Euro	10%	-	-
USD	10%	-	-
<b>20XX (current year)</b>			
Euro	10%	-	-
USD	10%	-	-

**b) Interest rate risk**

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

**Management of interest rate risk**

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

**Notes to the Financial Statements (Continued)**

**Sensitivity analysis**

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

Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of financial performance if current floating interest rates increase/decrease by one percentage point as a decrease/increase of KShs xxx (20xx: KShs xxx). A rate increase/decrease of 5% would result in a decrease/increase in surplus of KShs xxx (20xx – KShs xxx).

**iv) Capital Risk Management**

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

Description	2024/2025	2023/2024
	Kshs	Kshs
Revaluation reserve	-	-
Retained earnings	-	-
Capital reserve	-	-
<b>Total funds</b>	-	-
Total borrowings	-	-
Less: cash and bank balances	(-)	(-)
Net debt/ <i>(excess cash and cash equivalents)</i>	-	-
<b>Gearing</b>	-0%	-0%

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**Notes to the Financial Statements (Continued)**

**45. Related Party Balances**

**Nature of related party relationships**

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

xxx County Government is the principal shareholder of the *entity*, holding 100% of the *entity's* equity interest. The National Government of Kenya has provided full guarantees to all long-term lenders of the entity, both domestic and external. The related parties include:

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

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

**Eldama Ravine District Hospital (Baringo County Government)**  
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Description	2024/2025 FY	2023/2024 FY
	Kshs	Kshs
<b>d) Key management compensation</b>		
Directors' emoluments	-	-
Compensation to the medical Sup	-	-
Compensation to key management	-	-
<b>Total</b>	-	-

**46. Segment Information**

*(Where an organisation operates in different geographical regions or in departments, IPSAS 18 on segmental reporting requires an entity to present segmental information of each geographic region or department to enable users understand the entity's performance and allocation of resources to different segments)*

**47. Contingent Liabilities**

Contingent liabilities	Insert Current FY	Insert Comparative FY
	Kshs	Kshs
Court case xxx against the hospital	-	-
Bank guarantees in favour of subsidiary	-	-
<b>Total</b>	-	-

**48. Capital Commitments**

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

*(NB: Capital commitments are commitments to be carried out in the next financial year and are disclosed in accordance with IPSAS 17. Capital commitments may be those that have been authorised by the board but at the end of the year had not been contracted or those already contracted for and ongoing)*

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**49. Events after the Reporting Period**

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

**50. Ultimate and Holding Entity**

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


**51. Currency**

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

**20. Appendices**

**Appendix 1: Progress on Follow Up of Auditor Recommendations**

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




**Guidance Notes:**

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



.....  
**Accounting Officer**

**Appendix II: Projects Implemented by the Entity**

**Projects**

Projects implemented by the Hospital Funded by development partners

[Redacted]						
1						
2						

**There was no project implemented by the facility during the financial year.**

**Status of Projects completion**

[Redacted]						
1						
2						
3						

**Appendix III: Inter-Entity Confirmation Letter**

**Name of Transferring entity Baringo county government**

**Name of Beneficiary entity Eldama Ravine District Hospital**

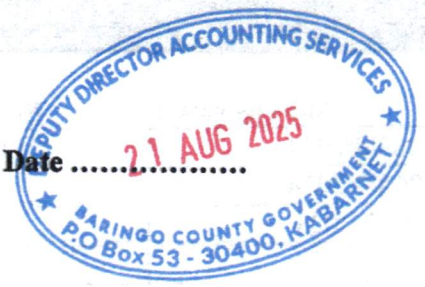
Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
BCG/ESCH/01/2024/2025	26/08/2024	10,065,538	-	10,065,538	Disbursed
	26/09/2024	4,979,400	-	4,979,400	Disbursed
BCG/ESCH/02/2024/2025	11/12/2024	10,103,460	-	10,103,460	Disbursed
BCG/ESCH/02/2024/2025	11/12/2024	5,217,650	-	5,217,650	Disbursed
BCG/KBT/01/2024/2025	20/12/2024	107,000	-	107,000	Disbursed
BCG/KBT/01/2024/2025	20/12/2024	100,000	-	100,000	Disbursed
	11/03/2025	1,360,137	-	1,360,137	Disbursed
BCG/ESCH/03/2024/2025	2/04/2025	2,400,070	-	2,400,070	Disbursed
BCG/ESCH/03/2024/2025	25/04/2025	8,785,556	-	8,785,556	Disbursed
BCG/ER/01/2024/2025	28/05/2025	2,000,000	-	2,000,000	Disbursed
BCG/ESCH/02/2024/2025	25/06/2025	11,088,853	-	11,088,853	Disbursed
<b>Total</b>		<b>56,207,664</b>		<b>56,207,664</b>	

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

**Head of Accounts Department - Disbursing Entity:**

Name DAVID BEAMON Sign [Signature] Date 21 AUG 2025



**Head of Accounts Department - Beneficiary Entity:**

Name Elizabeth Kineli Sign [Signature] Date 21/08/2025

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**Appendix IV Reporting of Climate Relevant Expenditures**

Project Name	Project Description	Project Objectives	Project Activities	Quarter				Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

**During the financial year there were no climate related expenditure**

**Appendix V: Disaster Expenditure Reporting Template**

Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments
Disaster preparedness	Disaster preparedness	Fire outbreak	Response Measures	2220205	120,000	

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**Appendix VI: Trade Payables**

Date	Invoice NO	LPO	SUPPLIER	AMOUNT
24/4/2018	9051	3958007	Elementaita ltd	275,100.00
07/06/2018	968	3958002	Antarc healthcare ltd	267,500.00
28/8/2018	9058	3958008	Elementaita ltd	246,950.00
28/8/2018	9056	3958001	Elementaita ltd	253,400.00
18/10/2018	217258	3210766	Remo stationers	17,400.00
06/11/2018	18217259/60/54	3210765/64	Remo stationers	45,265.00
26/11/2018	9053	3958010	Elementaita ltd	431,800.00
13/12/2018	56	3210749	Caring international	82,225.00
26/02/2019	223	3210781	Antarc healthcare ltd	125,250.00
26/02/2019	222	3210780	Antarc healthcare ltd	259,500.00
13/3/2019	9055	3958004	Elementaita ltd	83,120.00
22/03/2019	8966	3319993	Elementaita ltd	55,500.00
30/03/2019	8967	3319994	Elementaita ltd	283,900.00
18/4/2019	594	3355706	Penta ltd	102,960.00
15/5/2019	8978	3355729	Elementaita ltd	618,100.00
28/5/2019	31603-18/19	3355738	Kemsa (bal)	173,000.00
29/05/2019	201	3319989	Antarc healthcare ltd	385,500.00
29/05 /2019	202	3319990	Antarc healthcare ltd	239,000.00
15/6/2019	69871	1541543	Physical therapy servises ltd	128,975.00
22/10/2019	8395	3398092	Elementaita ltd	42,500.00
28/10/2019	381	3398095	Antarc healthcare ltd	98,550.00
30/10/2019	671	3398047	Penta medicals ltd	37,000.00
06/11/2019	2135	3355960	Total Hospital Solution ltd	367,000.00
06/11/2019	2136	3355961	Total Hospital Solution ltd	189,500.00
02/12/2019	480	3210759	Reale Medical CENTRE Ltd	215,202.00
02/12/2019	483	3210757	Reale Medical CENTRE Ltd	107,650.00
04/12/2019	8974	3306472	Elementaita ltd	370,620.00
15/1/2020	28	3398068	Agchess Enterprise	88,500.00
31/01/2020	20	3398216	Uriel Reigh Enterprises	270,250.00
29/2/2020	21	3398218	Uriel Reigh Enterprises	226,360.00
02/04/2020	701	3398073	Penta medicals ltd	62,990.00
19/5/2020	733	3398160	Penta medicals	124,800.00
07/06/2020	427	3398200	Globarks Ventures	72,460.00
12/07/2020	62	3570258	Kimor Enterprises Ltd	52,000.00
31/7/2020	28	3570066	Uriel Reigh Enterprises	50,070.00
12/08/2020	A414	1541734	Goodywell Enterprises	232,703.60
30/9/2020	33	3570072	Uriel Reigh Enterprises	55,200.00

**Eldama Ravine District Hospital (Baringo County Government)**  
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03/11/2020	NKR-081-1363	3398118	Generation tyres	114,000.00
09/11/2020	1200	3398214	Grahams (EA) laboratory	543,084.00
18/11/2020	402	3570151	Mega Scope Health Care	121,933.76
25/11/2020	773	3570075	Penta medicals ltd	7,700.00
25/11/2020	772	3570074	Penta medicals ltd	121,740.00
27/11/2020	5484	3398202	Generation tyres	117,500.00
30/11/2020	22	3958063	DAMEG INVESTMENT LIMITED	112,230.00
05/12/2020	730	3398148	Penta medicals ltd	205,340.00
07/01/2021	38	1541649	BETHANY CARWASH	30,350.00
08/03/2021	509	3790060	Tiru Enterprises	42,270.00
10/03/2021	82	3570185	BIOSCAN DIAGNOSTICS	94,300.00
18/3/2021	SNV00063839	3570191	Elementaita ltd	567,500.00
30/3/2021	65	3570261	Kimor Enterprises Ltd	78,480.00
30/3/2021	NKR-DSI-2619	3570197	Generation tyres	150,000.00
31/3/2021	SNV00064191	3570191	Elementaita ltd	240,000.00
27/4/2021	SNV00064733	3570264	Elementaita ltd	525,000.00
10/05/2021	21221546	3790089	Remo stationers	133,900.00
11/05/2021	3985	3790104	Tembur Central Chemist	42,000.00
04/06/2021	147	3570255	Eldama Elictrical Services	103,000.00
30/6/2021	7	3570289	Uriel Reigh Enterprises	86,350.00
31/7/2021	8	3570300	Uriel Reigh Enterprises	31,150.00
03/08/2021	63	3570260	Kimor Enterprises Ltd	67,580.00
04/08/2021	42	3570256	WestRift Enterprises	47,400.00
16/8/2021	2585	3790059	Nakuru Steros Services	110,000.00
31/8/2021	9	3790077	Uriel Reigh Enterprises	86,350.00
05/11/2021	SNV00065032	3570264	Elementaita ltd	51,000.00
09/11/2021	11	3790080	Uriel Reigh Enterprises	58,700.00
30/11/2021	197	3790116	Sanitapz Holdings Ltd	47,590.00
01/01/2022	50	1803201	BETHANY CARWASH	86,500.00
04/01/2022	509	3790168	Sanitapz Holdings Ltd	74,950.00
17/1/2022	2595	3790126	Nakuru Steros Services	201,225.00
18/01/2022	972	3958014	Antarc healthcare ltd	48,495.00
05/02/2022	512	3790186	Sanitapz Holdings Ltd	50,560.00
28/4/2022	4191	3790158	Tembur Central Chemist	235,000.00
08/05/2022	103	3958029	Nakuru Steros Services	127,000.00
13/5/2022	9057	3664005	Elementaita ltd	366,400.00
17/5/2022	2607	3790192	Nakuru Steros Services	296,075.00
23/5/2022	4206	3790160	Tembur Central Chemist	350,000.00
30/09/2022	20	3958061	DAMEG INVESTMENT LIMITED	141,375.00
02/10/2022	973	3958013	Antarc healthcare ltd	263,800.00

**Eldama Ravine District Hospital (Baringo County Government)**  
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11/10/2022	222/228	3958037	Bunste Commercial Agencies	121,135.00
18/10/2022	714	3570232	ClaPet limited	162,000.00
18/12/2022	24	3570238	Saimo Logistics	66,850.00
20/12/2022	87	3958020	Barmeo Investment Ltd	20,000.00
10/01/2023	65	1803221	BETHANY CARWASH	53,200.00
19/01/2023	195	3958050	Eldama Elictrical Services	7,200.00
30/01/2023	20103-5-30	3958156	IRMIN LIMITED	144,300.00
31/1/2023	128	3958176	ORTHOCARE SURGICAL ENT	145,000.00
13/2/2023	12	3958164	Keser Investment Ltd	37,200.00
20/2/2023	125	3958159	Nakuru Steros Services	108,000.00
20/02/2023	124	3958160	Nakuru Steros Services	25,000.00
28/2/2023	775	3958171	Great laboaratory	30,000.00
09/04/2023	925	3958256	Merics Printers	40,000.00
10/04/2023	1211	1803233	Top Speed Suppliers & Services	17,100.00
14/4/2023	19	3958192	Barmeo Investment Ltd	100,190.00
18/4/2023	20	3958221	Keser Investment Ltd	37,200.00
26/4/2023	30	3958048	Saimo Logistics	3,000.00
26/4/2023	28	3958042	Saimo Logistics	133,850.00
26/4/2023	27	3958025	Saimo Logistics	54,850.00
07/05/2023	1161	1541643	Top Speed Suppliers & Services	18,750.00
15/5/2023	21	3958271	Barmeo Investment Ltd	117,610.00
15/5/2023	22	3958272	Keser Investment Ltd	39,520.00
24/5/2023	MDX/026555	3958210	MEDIX EAST AFRICA LTD	27,000.00
31/05/2023	MDX/026656	3958230	MEDIX EAST AFRICA LTD	9,100.00
03/06/2023	522	3958157	Thornelloyd computers	5,400.00
05/06/2023	259	3958214	Reale Medical CENTRE Ltd	113,300.00
06/06/2023	182	1541615	Danze Holdings	40,000.00
06/06/2023	183	1541630	Danze Holdings	90,000.00
06/06/2023	184	1541641	Danze Holdings	90,000.00
06/06/2023	185	1541642	Danze Holdings	90,000.00
09/06/2023	734	4369571	Tiru Enterprises	67,320.00
15/07/2023	143	3958331	Nakuru Steros Services	265,000.00
24/7/2023	263	3958238	Reale Medical CENTRE Ltd	343,650.00
24/7/2023	264	3958245	Reale Medical CENTRE Ltd	302,800.00
03/08/2023	20103-02-05	3570242	IRMIN LIMITED	346,000.00
03/08/2023	20103-02-03	3570240	IRMIN LIMITED	152,208.00
10/08/2023	199	4369573	NYALI PHARMACEUTICALS LTD	34,850.00
14/08/2023	735	4369568	Tiru Enterprises	67,150.00
18/08/2023	159	3958064	Nakuru Steros Services	392,000.00
28/08/2023	5	4369528	Generation Afya Chemist	2,850.00

***Eldama Ravine District Hospital (Baringo County Government)***  
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31/8/2023	20	3958263	Yakwai Butchery	33,600.00
03/09/2023	128	3958186	Nakuru Steros Services	25,500.00
05/09/2023	MDX/026299	3958207	MEDIX EAST AFRICA LTD	32,000.00
11/09/2023	201	4368575	NYALI PHARMACEUTICALS LTD	91,760.00
19/9/2023	36	3958413/18063224	GOSECH LIMITED	280,668.00
22/9/2023	40	3958191	saimo logistics	64,500.00
22/9/2023	42	3958197	Saimo Logistics	54,850.00
22/9/2023	34	3958225	Saimo Logistics	54,850.00
22/9/2023	35	3958234	Saimo logistics	61,600.00
22/9/2023	48	3958254	Saimo Logistics	89,800.00
22/9/2023	44	3958281	saimo Logistics	21,600.00
22/9/2023	45	3958265	saimo logistics	57,850.00
22/9/2023	43	3958250	Saimo Logistics	42,600.00
30/9/2023	21	3958283	Yakwai Butchery	33,600.00
02/10/2023	11	3958163	Barmeo Investment Ltd	124,035.00
03/10/2023	18	3958188	Barmeo Investment Ltd	104,970.00
06/10/2023	736	4369569	Tiru Enterprises	68,340.00
13/10/2023	203	4369576	NYALI PHARMACEUTICALS LTD	87,050.00
14/10/2023	52	3958306	Saimo Logistics	57,850.00
17/10/2023	2.43929E+11	3958293	TEALANDS CHEMIST LTD	2,400.00
18/10/2023	243974	3958326	TEALANDS CHEMIST LTD	63,500.00
19/10/2023	604	1803239	WILGETON ENTERPRISES	13,746.00
23/10/2023	244000	3958328	TEALANDS CHEMIST LTD	98,820.00
23/10/2023	50	3958321	Barmeo Investment Ltd	141,570.00
27/10/2023	4	4369531	Generation Afya Chemist	11,210.00
30/10/2023	139	3958298	Nakuru Steros Services	287,000.00
09/11/2023	205	4369578	NYALI PHARMACEUTICALS LTD	66,250.00
10/11/2023	277	3958307	Caring international	215,400.00
13/11/2023	163	3958336	ORTHOCARE SURGICAL ENT	35,000.00
15/11/2023	55	3958340	Saimo Logistics	44,850.00
20/11/2023	244204	3958328	TEALANDS CHEMIST LTD	96,040.00
20/11/2023	244205	3958293	TEALANDS CHEMIST LTD	52,500.00
28/11/2023	204	3958346	Eldama Elictrical Services	52,400.00
29/11/2023	244315	3958357	TEALANDS CHEMIST LTD	417,000.00
29/11/2023	244319	3958358	TEALANDS CHEMIST LTD	182,800.00
29/11/2023	244316	3958362	TEALANDS CHEMIST LTD	151,500.00
29/11/2023	29	3958436	Generation Afya Chemist	80,000.00
29/11/2023	30	3958448	Generation Afya Chemist	42,000.00
30/11/2023	244351	3958362	TEALANDS CHEMIST LTD	87,000.00
30/11/2023	23	3958338	Yakwai Butchery	33,600.00

**Eldama Ravine District Hospital (Baringo County Government)**  
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04/12/2023			nakuru wool shop	29,750.00
07/12/2023	737	4369570	Tiru Enterprises	5,160.00
11/12/2023	206	4369579	NYALI PHARMACEUTICALS LTD	22,000.00
14/12/2023	158	3958423	WestRift Enterprises	100,000.00
15/12/2023	610	3958415	BRLEL Works & Supplies	540,000.00
20/12/2023	56	3958369	Saimo Logistics	44,850.00
20/12/2023	167	3958065	Nakuru Steros Services	540,250.00
28/12/2023	32	3958449	Generation Afya Chemist	50,000.00
31/12/2023	113	3958370	Yakwai Butchery	33,600.00
03/01/2024	2	3958481	Generation Afya Chemist	75,000.00
05/01/2024	18	4369509	Generation Afya Chemist	78,000.00
08/01/2024			Charles koitaba	24,500.00
09/01/2024	424	3958396	WEMAC ENTERPRISES	50,000.00
13/01/2024	478983	3958401	Tembur Central Chemist	22,000.00
25/1/2024		1803226	JANTEL WORKS & SERVICES LTD	93,060.00
25/1/2024		3958431	JANTEL WORKS & SERVICES LTD	110,200.00
31/01/2024	25	3958392	Yakwai Butchery	33,600.00
31/01/2024	429	3958412	WEMAC ENTERPRISES	15,000.00
01/02/2024	723	3958368	Tiru Enterprises	34,000.00
02/02/2024	82		AVNET INVESTMENT LTD	10,800.00
02/02/2024	87		AVNET INVESTMENT LTD	63,400.00
14/2/2024	32	3958464	Generation Afya Chemist	48,300.00
15/2/2024	282	3958416	Bunste Commercial Agencies	137,800.00
16/2/2024	433	3958443	WEMAC ENTERPRISES	185,000.00
22/2/2024	35	3958465	Generation Afya Chemist	22,000.00
27/02/2024	66	3958427	Saimo Logistics	44,850.00
27/2/2024	33	3958466	Generation Afya Chemist	15,000.00
28/2/2024	26	3958425	Yakwai Butchery	33,600.00
28/2/2024	1363	1803229/1803230	Top Speed Suppliers & Services	53,200.00
28/2/2024	1	3958484	Generation Afya Chemist	175,000.00
01/03/2024	303	3958386	Nakuru Steros Services	52,500.00
03/03/2024	27	3958456	Yakwai Butchery	33,600.00
06/03/2024	89		AVNET INVESTMENT LTD	50,700.00
13/3/2024	78883	3958453	Elementaita ltd	250,000.00
13/3/2024	78882	3958453	Elementaita ltd	51,250.00
18/03/2024	10	4369508	Generation Afya Chemist	10,000.00
24/03/2024	69	3958458	Saimo Logistics	44,850.00
24/03/2024	68	3958455	Saimo Logistics	59,200.00
31/03/2024	9	3958189	Yakwai Butchery	50,400.00
01/04/2024	1321	1803212	Top Speed Suppliers & Services	22,400.00

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05/04/2024	727	3958471	Tiru Enterprises	34,000.00
10/04/2024	732	4369572	Tiru Enterprises	68,510.00
12/04/2024	9	4369510	Generation Afya Chemist	33,000.00
12/04/2024	3	4369533	Generation Afya Chemist	30,000.00
24/4/2024	1388	1803235	Top Speed Suppliers & Services	13,000.00
25/04/2024	285	3958474	Bunste Commercial Agencies	156,900.00
25/04/2024	3629	3958495	BIOQUEST KENYA LTD	126,500.00
28/04/2024	65	3958472	Saimo Logistics	38,850.00
30/4/2024	28	3958470	Yakwai Butchery	33,600.00
01/05/2024	27	3958450	Generation Afya Chemist	78,000.00
06/05/2024	728	3958491	Tiru Enterprises	34,000.00
06/05/2024	686	4369697	BETTI PHARMACY LIMITED	600.00
08/05/2024	nKU/INV/3091	4369718	FAIRDEAL FURNITURE LIMITED	211,460.00
13/05/2024	11	4369512	Generation Afya Chemist	57,000.00
14/5/2024	157	3958485	Nakuru Steros Services	30,000.00
15/05/2024	435	3958497	WEMAC ENTERPRISES	115,000.00
16/05/2024	13	4369513	Generation Afya Chemist	14,000.00
19/05/2024	8	4369534	Generation Afya Chemist	19,200.00
20/05/2024	161	3958482	Nakuru Steros Services	47,500.00
20/05/2024	160	3958483	Nakuru Steros Services	212,000.00
26/05/2024	63	3958492	Saimo Logistics	44,850.00
13/06/2024	163	3958498	Nakuru Steros Services	105,000.00
20/06/2024	729	4369857	Tiru Enterprises	34,000.00
29/06/2024	60	4369856	Saimo Logistics	44,850.00
30/06/2024	1	4369858	Yakwai Butchery	33,600.00
30/06/2024			K.P.L.C	1,114,046.70
04/07/2024			flexilink co. ltd	498,884.00
05/07/2024	730	4369876	Tiru Enterprises	68,510.00
07/07/2024	437	4369879	WEMAC ENTERPRISES	120,000.00
09/07/2024			ERaWASCO	1,634,430.00
10/07/2024	202410	1803152	CHRISANG CONTRACTORS LTD	46,400.00
17/07/2024	172	3958066	Nakuru Steros Services	594,750.00
18/07/2024	441	4369501/2	L.k Hardware limited	19,160.00
26/07/2024	4044	4369869	BIOQUEST KENYA LTD	14,250.00
28/07/2024	602	4369701	BETTI PHARMACY LIMITED	12,000.00
31/07/2024	2	4369874	Yakwai Butchery	33,600.00
05/08/2024	626	4369702	BETTI PHARMACY LIMITED	6,000.00
07/08/2024	731	4369892	Tiru Enterprises	5,160.00
14/08/2024	4175	4369880	BIOQUEST KENYA LTD	24,000.00
20/08/2024	61	4369873	Saimo Logistics	44,850.00

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27/08/2024	1453407	4369888	ADAKIM CHEMISTS (2010) LTD	91,900.00
27/08/2024	1453408	4369889	ADAKIM CHEMISTS (2010) LTD	66,500.00
28/08/2024	50971843	4369897	BOC KENYA PLC	9,224.00
31/08/2024	3	4369895	Yakwai Butchery	33,600.00
03/09/2024	738	4395516	Tiru Enterprises	53,550.00
04/09/2024	177	4369881	Nakuru Steros Services	105,000.00
17/09/2024			flexilink co. ltd	319,004.00
23/09/2024	1453947	4369520	ADAKIM CHEMISTS (2010) LTD	248,800.00
30/09/2024	4	4369518	Yakwai Butchery	33,600.00
30/09/2024	4491	4369526	BIOQUEST KENYA LTD	207,910.00
30/09/2024	4487	4369527	BIOQUEST KENYA LTD	62,400.00
03/10/2024	11677	4369669	GOTAG LIMITED	55,469.00
07/10/2024	648	1803249	WILGETON ENTERPRISES	86,080.00
11/10/2024	740	4369544	Tiru Enterprises	53,550.00
12/10/2024	5	4369554	LAREGOS ENTERPRISES	11,120.00
23/10/2024	101	4369843/4	Bunste Commercial Agencies	156,400.00
23/10/2024	103	4369906	Bunste Commercial Agencies	10,200.00
26/10/2024	628	4369703	BETTI PHARMACY LIMITED	1,600.00
28/10/2024	6	4369553	LAREGOS ENTERPRISES	6,665.00
28/10/2024	1454531	4369558	ADAKIM CHEMISTS (2010) LTD	77,000.00
28/10/2024	1454533	4369559	ADAKIM CHEMISTS (2010) LTD	58,500.00
28/10/2024	1454532	4369560	ADAKIM CHEMISTS (2010) LTD	62,800.00
31/10/2024	5	4369545	Yakwai Butchery	33,600.00
01/11/2024	31	3958447	Generation Afya Chemist	12,000.00
08/11/2024	725	4369704	BETTI PHARMACY LIMITED	22,000.00
12/11/2024		1803183	MATIROR LOGISTICS LTD	27,000.00
15/11/2024	739	43695883	Tiru Enterprises	53,550.00
20/11/2024	182	4369565	Nakuru Steros Services	157,500.00
25/11/2024	726	4369705	BETTI PHARMACY LIMITED	24,000.00
26/11/2024	88		AVNET INVESTMENT LTD	44,200.00
27/11/2024	439	4369552	WEMAC ENTERPRISES	204,000.00
30/11/2024	6	4369585	Yakwai Butchery	33,600.00
01/12/2024	279850		Mechanical and Transport fund	300.00
02/12/2024	503	4369706	BETTI PHARMACY LIMITED	12,370.00
04/12/2024	727	4369707	BETTI PHARMACY LIMITED	17,000.00
06/12/2024	680	4369832/33	BETTI PHARMACY LIMITED	13,660.00
13/12/2024	588	4369677	BETTI PHARMACY LIMITED	1,500.00
15/12/2024	728	4369717	BETTI PHARMACY LIMITED	12,000.00
17/12/2024	510	4369676	BETTI PHARMACY LIMITED	30,000.00
23/12/2024	513	4369679	BETTI PHARMACY LIMITED	12,200.00
31/12/2024	8	4369636	Yakwai Butchery	39,200.00

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07/01/2025	2025/5	4369602	miltec Engineering ltd	300,000.00
09/01/2025	1455552	4369589	ADAKIM CHEMISTS (2010) LTD	274,050.00
15/01/2025	507	4369708	BETTI PHARMACY LIMITED	1,600.00
16/01/2025	1455645	4369625	ADAKIM CHEMISTS (2010) LTD	141,500.00
17/01/2025	89	4369631	Saimo Logistics	30,900.00
21/01/2025	5158		BIOQUEST KENYA LTD	137,500.00
28/01/2025	90	4369632	Saimo Logistics	76,800.00
28/01/2025	88	4369630	Saimo Logistics	7,000.00
31/01/2025	9	4369637	Yakwai Butchery	39,200.00
31/01/2025	191	4369635	Nakuru Steros Services	75,000.00
31/01/2025	505	4369709	BETTI PHARMACY LIMITED	4,000.00
06/02/2025	1123	4369562	Great laboatory & Chemical suppliers	25,300.00
06/02/2025	1124	4369563	Great laboatory & Chemical suppliers	57,300.00
07/02/2025	91	4369650	Saimo Logistics	7,000.00
14/02/2025	93	4369803	Saimo Logistics	76,800.00
14/02/2025	92	4369802	Saimo Logistics	30,900.00
16/02/2025	81	4369547	Saimo Logistics	7,000.00
16/02/2025	78	4369517	Saimo Logistics	45,650.00
16/02/2025	84	4369586	Saimo Logistics	7,000.00
16/02/2025	87	4369611	Saimo Logistics	7,000.00
16/02/2025	80	4369546	Saimo Logistics	36,300.00
16/02/2025	83	4369584	Saimo Logistics	39,650.00
16/02/2025	86	4369610	Saimo Logistics	30,900.00
16/02/2025	82	4369582	Saimo Logistics	76,800.00
16/02/2025	85	4369608	Saimo Logistics	76,800.00
16/02/2025	79	4369543	Saimo Logistics	76,800.00
16/02/2025	77	4369515	Saimo Logistics	76,800.00
17/02/2025	1426	4369642	CELLPHARM HEALTHCARE LTD	49,100.00
18/02/2025		1803161	Goodywell Enterprises	337,423.00
25/02/2025		4369536	ELLYCAH NCOMPANY LIMITED	23,130.00
30/02/2025	10	4369801	Yakwai Butchery	39,200.00
05/03/2025	522	4369913	BETTI PHARMACY LIMITED	6,000.00
06/03/2025	95	4369721	Saimo Logistics	76,800.00
06/03/2025	94	4369720	Saimo Logistics	30,900.00
11/03/2025	523	4369914	BETTI PHARMACY LIMITED	14,000.00
14/03/2025	96	4369722	Saimo Logistics	7,000.00
18/03/2025	509	4369710	BETTI PHARMACY LIMITED	9,600.00
27/03/2025	765	4369915	BETTI PHARMACY LIMITED	17,600.00
31/03/2025	12	4369723	Yakwai Butchery	58,800.00

**Eldama Ravine District Hospital (Baringo County Government)**  
**Annual Report and Financial Statements for The Year Ended 30<sup>th</sup> June 2025**

02/04/2025	766	4369916	BETTI PHARMACY LIMITED	25,200.00
04/04/2025	515	4369711	BETTI PHARMACY LIMITED	14,000.00
05/04/2025	249298/249297	4369804/4369805	TEALANDS CHEMIST LTD	317,000.00
09/04/2025	20103-02-31	4369655	IRMIN LIMITED	32,700.00
10/04/2025	5796	4369653	BIOQUEST KENYA LTD	91,000.00
13/04/2025	325	1803168	KUSI HEALTHCARE SYSTEMS	144,000.00
14/04/2025	98	4369725	Saimo Logistics	76,800.00
14/04/2025	99	4369726	Saimo Logistics	7,000.00
14/04/2025	97	4369724	Saimo Logistics	30,900.00
14/04/2025	516	4369712	BETTI PHARMACY LIMITED	7,400.00
14/04/2025	710	4369713	BETTI PHARMACY LIMITED	36,800.00
15/04/2025	5819	4369656	BIOQUEST KENYA LTD	175,000.00
17/04/2025	769	4369909	BETTI PHARMACY LIMITED	18,000.00
19/04/2025	878	1803172	WILGETON ENTERPRISES	209,306.00
25/04/2025	514	4369715	BETTI PHARMACY LIMITED	16,000.00
25/04/2025	64	4369719	KEFA SUPPLIES	20,825.00
28/04/2025	65	4369747	KEFA SUPPLIES	42,500.00
29/04/2025	249480	4369659	TEALANDS CHEMIST LTD	115,400.00
29/04/2025	249481	4369660	TEALANDS CHEMIST LTD	134,000.00
29/04/2025	1456890	4369641	ADAKIM CHEMISTS (2010) LTD	223,500.00
29/04/2025	1427	1803171	MEDSOL ENTERPRISES	120,000.00
30/04/2025	13	4369727	Yakwai Butchery	58,800.00
30/04/2025	582	4369716	BETTI PHARMACY LIMITED	14,000.00
02/05/2025	5932	4369658	BIOQUEST KENYA LTD	23,200.00
02/05/2025	745	4369917	BETTI PHARMACY LIMITED	6,400.00
04/05/2025	746	4369907	BETTI PHARMACY LIMITED	500.00
05/05/2025	747	4369918	BETTI PHARMACY LIMITED	12,000.00
06/05/2025	748	4369919	BETTI PHARMACY LIMITED	6,400.00
08/05/2025	749	4369920	BETTI PHARMACY LIMITED	20,000.00
09/05/2025	524	4369921	BETTI PHARMACY LIMITED	34,000.00
12/05/2025	750/751	4369922	BETTI PHARMACY LIMITED	12,240.00
13/05/2025	753	4369908	BETTI PHARMACY LIMITED	8,900.00
14/05/2025	752	4369923	BETTI PHARMACY LIMITED	24,000.00
14/05/2025	754	4369924	BETTI PHARMACY LIMITED	10,000.00
15/05/2025	20103-02-32	4369735	IRMIN LIMITED	69,290.00
16/05/2025	201	4369661	Nakuru Steros Services	157,500.00
16/05/2025	203	4369662	Nakuru Steros Services	45,000.00
19/05/2025	755	4369925	BETTI PHARMACY LIMITED	32,400.00
21/05/2025	756	4369926	BETTI PHARMACY LIMITED	24,400.00
21/05/2025	758	4369928	BETTI PHARMACY LIMITED	14,000.00
21/05/2025	526	4369927	BETTI PHARMACY LIMITED	14,000.00

**Eldama Ravine District Hospital (Baringo County Government)**  
**Annual Report and Financial Statements for The Year Ended 30<sup>th</sup> June 2025**

22/05/2025	757	4369910	BETTI PHARMACY LIMITED	2,000.00
23/05/2025	2512	1803175	MOGERE AGENCIES LTD	8,100.00
23/05/2025	2564	1803181	MOGERE AGENCIES LTD	10,800.00
24/05/2025	598408	4369740	MISSION FOR ESSENTIAL DRUGS (MEDS)	5,420.00
24/05/2025	598355	4369745	MISSION FOR ESSENTIAL DRUGS (MEDS)	98,490.00
24/05/2025	598392	4369744	MISSION FOR ESSENTIAL DRUGS (MEDS)	40,588.00
25/05/2025	51874670	4369588	BOC KENYA PLC	747,417.20
25/05/2025	760	4369911	BETTI PHARMACY LIMITED	1,000.00
26/05/2025	598418	4369740	MISSION FOR ESSENTIAL DRUGS (MEDS)	41,000.00
26/05/2025	598497	4369738	MISSION FOR ESSENTIAL DRUGS (MEDS)	103,340.00
26/05/2025	5985557	4369743	MISSION FOR ESSENTIAL DRUGS (MEDS)	176,020.00
26/05/2025	451	4369728	Saimo Logistics	76,800.00
26/05/2025	761	4369929	BETTI PHARMACY LIMITED	28,000.00
27/05/2025	598605	4369742	MISSION FOR ESSENTIAL DRUGS (MEDS)	34,670.00
27/05/2025	5985554	4369737	MISSION FOR ESSENTIAL DRUGS (MEDS)	107,580.00
29/05/2025	599512	4369741	MISSION FOR ESSENTIAL DRUGS (MEDS)	53,760.00
29/05/2025	599591	4369739	MISSION FOR ESSENTIAL DRUGS (MEDS)	54,920.00
31/05/2025	21	4369730	Yakwai Butchery	58,800.00
31/05/2025	763	4369912	BETTI PHARMACY LIMITED	7,000.00
01/06/2025			Casual Wages may-june 2025	2,200,000.00
04/06/2025	801377	4369742	MISSION FOR ESSENTIAL DRUGS (MEDS)	12,100.00
13/06/2025	10082473	4369750	Elementaita ltd	103,150.00
13/06/2025	10082474	4369749	Elementaita ltd	420,500.00
18/06/2025	56		UCHUZI SUPERMARKET LIMITED	46,600.00
26/06/2025	10082569	4369934	Elementaita ltd	174,500.00
26/06/2025	10082570	4369935	Elementaita ltd	125,750.00
26/06/2025	10082571	4369936	Elementaita ltd	120,000.00
28/06/2025	452	4369937	Saimo Logistics	76,800.00
30/06/2025	Q30/6/2025	1803184	QISMAT POSHO MILL (HASSAN RAMADHAN NZUI)	14,380.00
30/06/2025	Q31/6/3/2025	1803185	QISMAT POSHO MILL (HASSAN RAMADHAN NZUI)	11,457.00

**41,965,059.26**

**Appendix VI: Receivables from Non-Exchange Transactions**

**REPUBLIC OF KENYA**

**BARINGO COUNTY**



**DEPARTMENT OF HEALTH**

Telephone: 051-752122  
Fax: 051 752122  
Mobile: 0717-736898  
Email: [deldamaravine@yahoo.com](mailto:deldamaravine@yahoo.com)  
[eravinedhosp@gmail.com](mailto:eravinedhosp@gmail.com)

**OFFICE OF  
THE MEDICAL SUPERINTENDENT  
ELDAMARAVINE SUB-COUNTY  
REFERRAL HOSPITAL. P. O. BOX 10:  
ELDAMARAVINE**

Date: 17<sup>th</sup> July, 2025.

Ref: ERSCH/REQ./VOL.II/ 05/2025.

**THE CHIEF OFFICER,  
HEALTH SERVICES,  
BARINGO COUNTY,  
P.O. BOX 393-30400,  
KABARNET.**

Dear Sir/Madam,

**RE: REQUEST FOR JUNE, 2025 AIE.**

I do hereby request for approval to incur expenditure (A.I.E) for June, 2025.

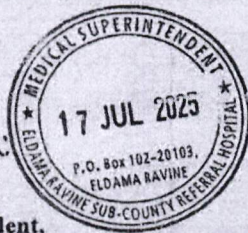
Total FIF collected amounted to Eight million, two hundred and twelve thousand, nine hundred and twenty-seven. (Kshs.8,212,927.00) being Cash collection of Nine hundred and fourteen thousand, seven hundred and eighty-one. (Kshs.914,781.00) and SHA reimbursement of Seven million, two hundred and ninety-eight thousand, one hundred and forty-six (Kshs.7,298,146.00) The AIE is to be utilized as per the attached budget and the minutes.

Thanks in advance.

Yours faithfully,

Handwritten signature of Dr. Masai Shapaya.

**Dr. Masai Shapaya,  
Medical Superintendent,  
Eldama Ravine Sub-County Referral Hospital.**



**Eldama Ravine District Hospital (Baringo County Government)  
Annual Report and Financial Statements for The Year Ended 30<sup>th</sup> June 2025**

**REPUBLIC OF KENYA**

**BARINGO COUNTY**



Telephone: 051-752122  
Fax: 051 752122  
Mobile: 0717-736898  
Email: [deldamaravine@yahoo.com](mailto:deldamaravine@yahoo.com)  
[eravinedhosp@gmail.com](mailto:eravinedhosp@gmail.com)

**OFFICE OF  
THE MEDICAL SUPERINTENDENT  
ELDAMARAVINE SUB-COUNTY  
REFERRAL HOSPITAL. P. O. BOX 102  
ELDAMARAVINE**

Date: 4<sup>th</sup> June, 2025.

Ref: ERSCH/REQ./VOL.II/ 04/2025.

**DEPARTMENT OF HEALTH**

**THE CHIEF OFFICER,  
HEALTH SERVICES,  
BARINGO COUNTY,  
P.O. BOX 393-30400,  
KABARNET.**

Dear Sir/Madam,

**RE: REQUEST FOR MAY, 2025 AIE.**

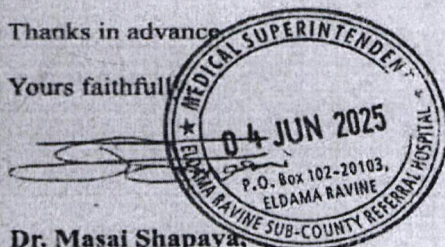
I do hereby request for approval to incur expenditure (A.I.E) for May, 2025 FIF collection that amounted to Eight million seven hundred and twenty seven thousand, four hundred and fifty six (Kshs. 8,727,456.00).

Cash collection was One million and eighty one thousand and twenty seven (Kshs. 1,081,027.00) and SHA reimbursement was Seven million six hundred and forty six thousand four hundred and twenty nine Kshs.7,646,429.00.

The AIE is to be utilized as per the attached budget and the minutes.

Thanks in advance

Yours faithfully



**Dr. Masai Shapaya,  
Medical Superintendent,  
Eldama Ravine Sub-County Referral Hospital.**