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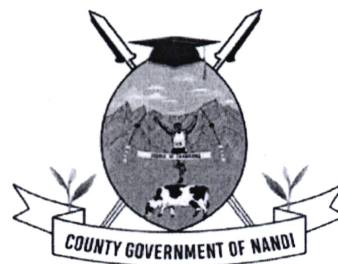
THE AUDITOR-GENERAL

ON

**NANDI COUNTY FACILITIES IMPROVEMENT
FUND**

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

PAPERS LAID	
DATE	4/12/2025
TASLED BY	M. L.
COMMITTEE	—
CHECKED BY	Abdullahman



NANDI COUNTY FACILITIES IMPROVEMENT FUND

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

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



Nandi County Facilities Improvement Fund.
Annual Report and Financial Statements for the year ended June 30, 2025

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1. Acronyms and Definition of Key Terms

A. Acronyms

BOM	Board of Management
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
Kshs	Kenya Shillings
FIF	Facilities Improvement Fund
NCFIF	Nandi County Facilities Improvement Fund

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

2. Key Entity Information and Management

a) Background information

The Nandi County Facilities Improvement Fund (NCFIF) is established by and derives its authority and accountability from The Nandi County Facilities Improvement Fund Act, 2022 gazette on 1st November 2022. The Fund is wholly owned by the County Government of Nandi and is domiciled in Kenya.

The fund's objective is to provide for a framework to allow the health sector and health facilities retain monies received in accordance with provisions of section 109 (2) (b) read with section 116 (1) of the Public Finance Management Act, 2012;

The Fund's principal activity is to provide funding for the day-to-day operations of hospitals and health facilities;

The act provides that 70% of the resources of the Fund shall be retained within the collecting facilities while 20% of the funds shall facilitate Primary healthcare facilities and 10% of the funds shall be used as administrative services: Provided that levels 2 and 3 are exempted from this ratio/formula.

b) Principal Activities

The principal activity/mission/ mandate of the Fund is to provide for a framework for performance based financing of health service in the County in order to—

- i. Sustainably operate, maintain, equip, rehabilitate health facilities and procure Emergency medical supplies in hospitals and health facilities in the county;
- ii. Enhance participation of relevant stakeholder and host communities in the planning and management of health facilities and hospitals located in their jurisdiction;
- iii. create incentives for hospitals and health facilities to sustainably generate resources;
- iv. provide funding for the day-to-day operations of hospitals and health facilities;
- v. provide for financing of preventive and promotional healthcare services;
- vi. provide immediate funds for health relate emergencies and disaster.

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c) Board of Facilities Improvement Fund.

Ref	Name	Position
1	Abdi Hussein	Chairman
2	Angeline Chepchirchir	Member
3	Fredrick Kiptum	Member
4	Priscah Jepchirchir	Member
5	Dr. Christine Chebet	Secretary
6	Dr. Jonah Maswai	Member
7	Rev. Dr. Peter K. Rono	Member
8	Patrick Chemigin	Member
9	Nicholas Korir	Member
10	Fredrick Lagat	Member
11	Sarah J. Kosgei	Member
12	Nehemiah Chumba	Member
13	CPA Julius Kemboi	Fund Administrator

d) Key Management team

Ref	Name	Position
1	Fredrick Kiptum	Chief Officer Health and Sanitation
2	Dr. Christine Chebet	Director Health Services
3	Nicholas Korir	Director Health Administrative Services
4	CPA Julius Kemboi	Fund Administrator

e) Fiduciary Oversight Arrangements

SN	Position	Name
1	Directorate Internal Audit	CPA Edwin Maiyo
2	Staff car Mortgage and car Loan Advisory Committee	

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f) Registered Offices

P.O. Box 802-30300
NANDI Building/House/Plaza
Nandi Kisumu Road/Highway
KAPSABET, KENYA

g) Fund Contacts

Telephone: (+254) (0) 53 5252355
E-mail: info@nandi.go.ke
Website: www.nandi.go.ke

h) Fund Bankers

National Bank of Kenya
Kapsabet Branch
P.O. Box 60000
City Square 00
Kapsabet, Kenya

i) Independent Auditors

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

The County Attorney
County Government of Nandi Headquarters
P.O. Box 802-30300 Kapsabet, Kenya

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3. Board of Facilities Improvement Fund.

Ref	Directors	Details
1.	 Dr. Angeline Chepchirchir- Member	Provide a concise description of each Director's age, key qualifications, and work experience. Indicate whether the director is independent or an executive director and which committee of the Board the director chairs where applicable. Indicate whether the director is independent and or whether alternate.
2.	Abdi Hussein – Chairman	He is a Director at Nandi Tea Estates, a position he has held for over ten years. He is a holder of a degree in Business Administration and has served the community in various positions and also an entrepreneur.
3.	 Mr. Patrick Chemigin- Member	He is a retired banker with vast experience in Finance Management. Holds a bachelor's degree in Economics and a member of Kenya Bankers Association, Kenya. He is also the chair of St. Elizabeth Chupkunyuk Girls.

Nandi County Facilities Improvement Fund.

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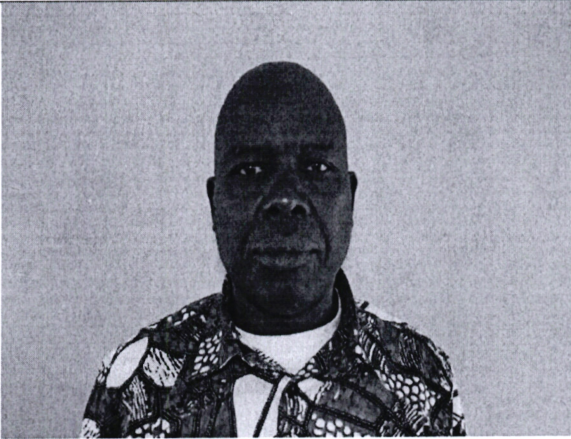
4.	 Ms. Prisca Jephchirchir- Member	She was appointed as the Chief Officer Finance on 20th March 2023. Holds a degree in Business Management and a certified public accountant in good standing. Previously served as head of budget and District Development Officer prior to devolution. She has vast experience in public finance management
5.	 Mr. Fredrick Kiptum- Member	He was appointed as the Chief Officer Health on 20th march 2023. He is a graduate of Bachelor of Science in Microbiology and Biotechnology from the University of Nairobi. Previously worked as a Director Health Administration, Planning and Finance and also Sub County Administrator in Nandi hills. He has also worked in Safaricom PLC 2008-2011. Mr. kiptum has vast experience in Public Service Management and Administration.
6.	 Mr. Nehemiah Chumba- Member	He is currently the Sub County Administrator, Emgwen sub county and holds a bachelor's degree in Economics & Statistics. Previously served as a research assistant at Kenya Institute of Public Research and Analysis (KIPRA). He has good experience in Public Management.

Nandi County Facilities Improvement Fund.

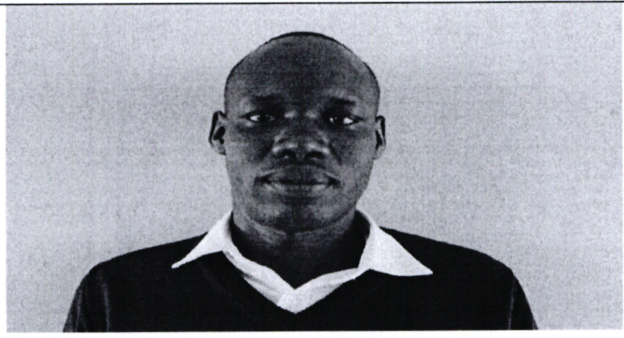
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7.	 CPA JULIUS KEMBOI- FUND ADMINISTRATOR	He was appointed as Facility Improvement Fund Administrator in October 2023. Previously served as Internal Auditor, Accountant and as a Revenue Officer in charge of Kapsabet Municipality. Currently pursuing Masters in Business Administration and holds Bachelors of Business Management from Moi University and has also done Senior Management Course, SLDP from Kenya School of Government (KSG) He is a full member of ICPAK.
8.	 Dr. Christine Chebet- Member	She was appointed as County Director of Health, Nandi county on 30th April 2025. She is a graduate of University of Nairobi in Bachelor of Pharmacy, and Strathmore University graduate in Diploma in Business Information Technology. Having served in Nandi County for 15 years in various capacities, the last of them being Sub-county Medical Officer of Health in Chesumei Sub-County, she is well versed in public health systems, management and administration..

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9.	 Mr. Nicholas Korir- Member	Mr. Nicholas Korir is currently the Ag. Director, Health Administration, Finance and Planning w.e.f. March 2025. Previously worked as the County Health Administrative Officer at the Department of Health Headquarters and served as Health Administrative Officer in Kapsabet County Referral Hospital, Mosoriot Sub County Hospital and Nandi Hills County Hospital. Mr. Korir is a holder of Bachelor of Arts (Economics) from the University of Nairobi and currently pursuing Master of Business Administration (MBA) at Mount Kenya University, Eldoret campus. He has undergone several health systems/ Hospital management and administration trainings He is a certified Monitoring and Evaluation expert and a member of the Kenya Association of Health Administrators (KAHA). Mr. Korir has vast experience in Health Systems/ Hospital Management and Administration.
10.	 Rev Dr. Peter K. Rono- Member	He ministers with Kapsabet Pentecostal Church and represents the Faith Based organizations in the board. He holds a degree in Theology and has served the community in various capacities.

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11.	 Dr. Jonah Maswai- Member	He is currently serving as the Health team lead at US Embassy (DOD USAMRI), Nairobi. He is a holder of Master's degree in Public Health and Bachelor of Medicine and Bachelor of Surgery from the university of Nairobi. He has a vast experience in Health management with a bias on donor funded health programs.
12.	 Mrs. Sarah J. Kosgei- Member	She is currently serving as the chairperson maendeleo ya Wanawake, Nandi Chapter and represents women in the board. She Holds a Diploma in Community Development and Social Work. She is also a member of various boards and Community Based Organizations.
13.	 Mr. Fredrick Lagat- Member	He is currently engaged in business and farming; he represents the youth in the board. He holds a diploma in Agricultural Economics and resource management.

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4. Management Team

Ref	Management	Details
1.	 Mr. Fredrick Kiptum- Member	He was appointed as the Chief Officer Health on 20th march 2023. He is a graduate of Bachelor of Science in Microbiology and Biotechnology from the University of Nairobi. Previously worked as a Director Health Administration, Planning and Finance and also Sub County Administrator in Nandi hills. He has also worked in Safaricom PLC 2008-2011. Mr. kiptum has vast experience in Public Service Management and Administration.
2.	 Dr. Christine Chebet- Member	She was appointed as County Director of Health, Nandi county on 30th April 2025. She is a graduate of University of Nairobi in Bachelor of Pharmacy, and Strathmore University graduate in Diploma in Business Information Technology. Having served in Nandi County for 15 years in various capacities, the last of them being Sub-county Medical Officer of Health in Chesumei Sub-County, she is

		well versed in public health systems, management and administration..
3.	 Mr. Nicholas Korir- Member	Mr. Nicholas Korir is currently the Ag. Director, Health Administration, Finance and Planning w.e.f. March 2025. Previously worked as the County Health Administrative Officer at the Department of Health Headquarters and served as Health Administrative Officer in Kapsabet County Referral Hospital, Mosoriot Sub County Hospital and Nandi Hills County Hospital. Mr. Korir is a holder of Bachelor of Arts (Economics) from the University of Nairobi and currently pursuing Master of Business Administration (MBA) at Mount Kenya University, Eldoret campus. He has undergone several health systems/ Hospital management and administration trainings He is a certified Monitoring and Evaluation expert and a member of the Kenya Association of Health Administrators (KAHA). Mr. Korir has vast experience in Health Systems/ Hospital Management and Administration.

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4.	 CPA. Julius Kemboi- Fund Admin	He was appointed as Facility Improvement Fund Administrator in October 2023. Previously served as Internal Auditor, Accountant and as a Revenue Officer in charge of Kapsabet Municipality. Currently pursuing Masters in Business Administration and holds Bachelors of Business Management from Moi University and has also done Senior Management Course ,SLDP from Kenya School of Government (KSG) He is a full member of ICPAK
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Nandi County Facilities Improvement Fund.
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5. Board of Facilities Improvement Fund Chairperson's Report

The Nandi County Facilities Improvement Fund Board was inaugurated on 15th September 2023 and had a two-day training to equip it with knowledge on the roles and responsibilities, PFM Act, 2012 among others.

The Nandi County Facilities Improvement Fund Board works hand in hand with the hospital management boards and Health Facility Management Committees who are primarily the overseers of service delivery and fund utilization at facility level. In essence the hospital boards prepare and submit their annual and quarterly budgets for the boards review and approval.

The Board in the current Financial Year targeted to collect **Ksh. 331,425,268** from services offered by its seven (7) hospitals and public health which is essentially its budget. However, the actual amount realized by the fund is **Kshs. 316,081,113 equivalent of 95%** amid many challenges eg shortage of personnel, health care workers strike and part delay in disbursement of SHA Funds which affected the delay in supply of medical commodities, specifically drugs in the facilities.

The boards have been engaging the department of Health leadership on efficient mechanism of revenue collection and ensuring timely supply of drugs to all the hospitals.

As a board we remain committed to attain the objective of the fund being provide a framework to allow the health sector and health facilities retain monies received in accordance with provisions of section 109 (2) (b) read with section 116 (1) of the Public Finance Management Act, 2012 and that the fund is utilized well as per the approved budgets.

Name.....*Abdi Hussein*.....Signature.....*[Signature]*.....Date.....*17/09/2025*.....

Chairperson of the Board/Fund

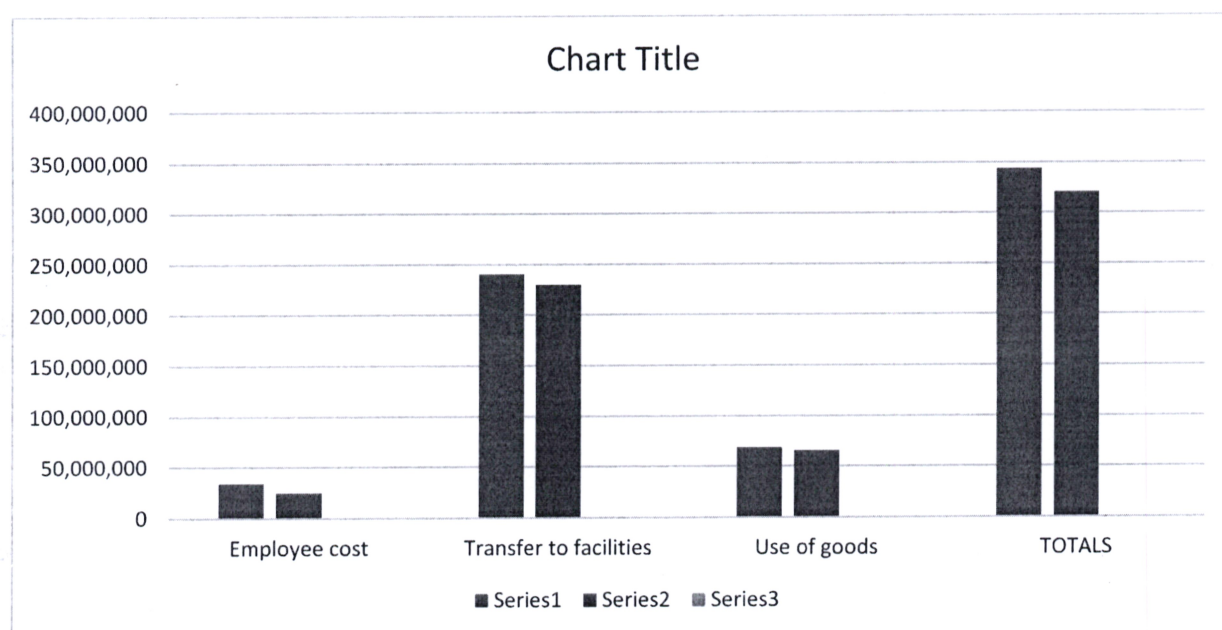
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6. Report of The Fund Administrator

Programm Budgeted Amount 343,512,072.03

Spent /Utilized

Programme	Budgeted Amounts	Actuals	percentage
Employee cost	34,351,207	24,832,597	72%
Transfer to facilities	240,458,450	229,990,227	96%
Use of goods	68,702,414	65,732,507	96%
TOTALS	343,512,072	320,555,331	93%



Physical Progress Based on Outputs, Outcomes and Impacts

Renovation works have significantly enhanced the appearance and accessibility of Level Two and Level Three health facilities across Nandi County. These upgrades have contributed to a more welcoming environment for patients and improved working conditions for staff.

Additionally, staff members have benefitted from various professional trainings organized by accredited institutions. These capacity-building initiatives have played a key role in enhancing the quality of healthcare services delivered to both residents and non-residents of the county.

The acquisition of essential medical equipment, including hospital beds, has ensured that patients receive care in a dignified and efficient manner. Furthermore, the continuous supply of pharmaceutical products has improved the overall delivery of treatment and reduced stock-outs, leading to better health outcomes.

Key Challenges Faced

1. Budget Constraints

Inadequate or delayed disbursements from the State Health Authority (SHA) or Social Health Insurance Fund (SHIF) have hindered the smooth implementation of planned activities, resulting in stalled or scaled-down operations.

2. Staffing Gaps

The limited number of technical personnel has affected the availability and quality of essential services, particularly in specialized departments.

Key Planned Programs

1. Rollout of Community Sensitization Campaigns

Focused on preventive and promotive health care, these programs will raise awareness on disease prevention, healthy living practices, and the importance of early health-seeking behavior.

2. Equipping Existing Dispensaries and Health Centres

This initiative targets the provision of essential medical equipment to improve service delivery, especially in rural and hard-to-reach areas. The goal is to enhance accessibility, efficiency, and the quality of care.

3. Establishment of Hospitals in Densely Populated, Underserved Areas

To address healthcare access disparities, the plan includes setting up fully equipped hospitals in places facing significant hardship in accessing medical services.

The Fund has demonstrated responsible utilization of public resources, with tangible outcomes across sectors. The future focus remains on scaling high-impact initiatives and ensuring sustainability of service delivery and quality health care amidst emerging fiscal and operational challenges.

Nandi County Facilities Improvement Fund.
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7. Statement of Performance Against the County Fund's Predetermined Objectives

Introduction

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

The key development objectives of the Fund is to provide funds to facilities for:

- a) Quality physical infrastructure improvement
- b) Efficient and high-quality healthcare system that is accessible, equitable and affordable for every Kenyan
- c) Promotion of preventive, curative and rehabilitative health services

8. Corporate Governance Statement

1. Appointment and induction of FIF board Members

Appointment and gazettelement of Board Members was done in May 2023 vide gazette notice No. 6968, dated 26th May 2023 and induction done on 14th and 15th September 2023 as prescribed under the F.I.F Act of 2022.

The board held to meetings, on 24th January 2024 and 23rd May 2024. The members' attendances to the meetings have been very good with over 7 members set as the quorum by the act attending.

The appoint

,

2. Roles and functions of the Board/Trustee,

The Fund Board shall—

- i. Provide overall design and oversight of the Fund;
- ii. Consider, verify and approve funding to hospitals and health facilities;
- iii. Ensure equitable distribution of resources to the hospitals and health facilities
- iv. Review and approve disbursements or utilization of the Fund;
- v. Advise the County Executive Committee Member
- vi. On the appropriate guidelines and procedures for better management of the Fund;
- vii. Consider and approve funding for preventive and promotive health services;
Receive reports on the performance of the Fund from its management committee which the Fund Administrator shall be a member of;
- viii. Develop relevant guidelines and review them as need arises, to guide the operations and implementation of the Fund;
- ix. Develop and facilitate sectoral linkage on the Fund;
- x. Monitor and evaluate programs and activities under the Fund;
- xi. Prepare an annual report on the operations and performance of the Fund to the County Executive Committee Member;
- xii. Impose conditions on expenditure authorized by the Fund Board including imposing any reasonable prohibition, restriction or other requirement concerning expenditure from the Fund;
- xiii. Institute prudent measures for the proper utilization of monies deposited in to the Fund using suitable internal controls and appropriate mechanisms for financial accountability such as audit of accounts;
- xiv. Oversee the management and administration of the Fund; and
- xv. Put in place necessary mechanisms for sanctions and their enforcements in case of mismanagement of funds.

3. Induction, training, and development

4. Board and members' performance

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5. Number of Board meetings held and the attendance to those meetings by members

The Board shall meet not less than four times in every financial year and not more than four months shall collapse between the date of one meeting and the date of the next meeting.

6. Succession plan

7. Policy to manage conflict of interest.

Upon the board becoming aware of any conflict of interest it shall make a determination as to whether any future conflict is likely to interfere significantly with proper and effective performance of the functions and duties of the member of the board and the member with the conflict of interest shall vote on this determination.

8. Board remuneration

The board is remunerated as per the Salaries Remuneration Commission guidelines

9. Ethics and Conduct

The board shall comply with code of conduct governing public officers and provision of chapter six of the Kenya Constitution.

10. Governance audit

The fund relies on external audit for audit of its books and give guidelines.

11. Communication policy

The fund uses internal and external memorandum to communicate both to staff and the board members.

12. Terms of Reference of Committees

As stipulated in the FIF Act 2022, however the fund has not formulated committees

13. Policy on related party transactions

Does not apply

The board is remunerated as per the SRC guidelines.

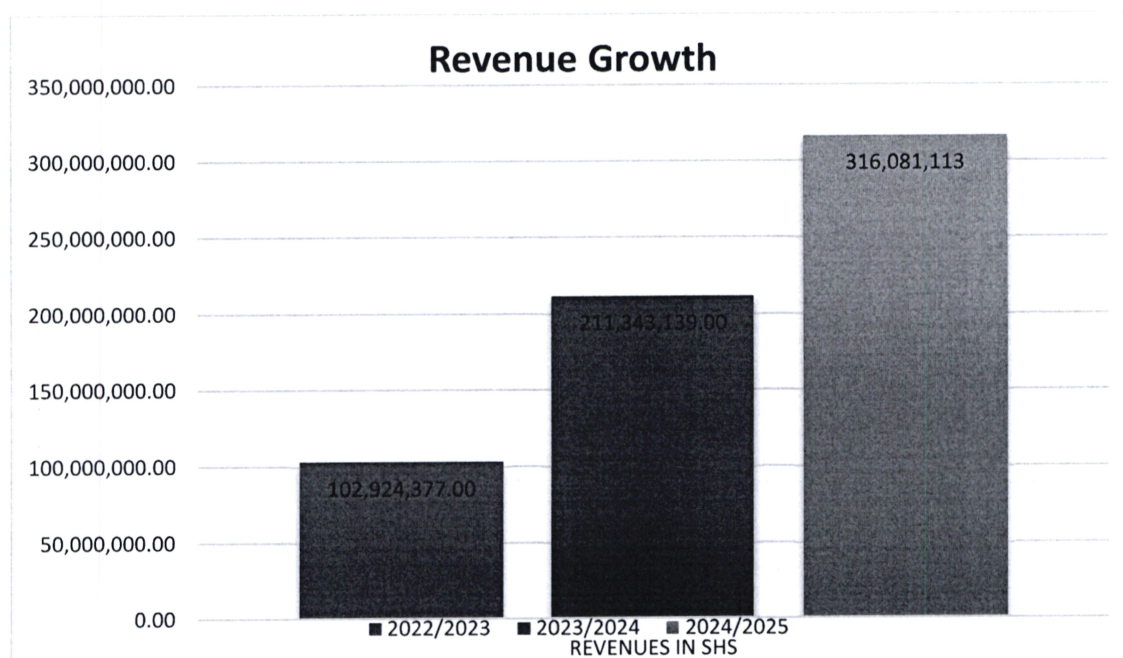
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9. Management Discussion and Analysis

Since inception of the Fund there has been growth in revenues realized from the facilities collected by Cash, NHIF and now SHA. The revenues recorded in close of the FY 2022/2023 were kshs 102, 924,337.00, FY 2023/2024 was kshs **211,343,139** and FY 2024/2025 is now kshs. 316,081,113. There was a revenue growth of 104,737,974 in the FY 2024/2025 as compared to the last financial year. Comparatively revenues have grown by 49 % thereby improving service delivery to the County Facilities.

GRAPHICAL REPRESENTATION OF REVENUE GROWTH(AMOUNTS RECEIVED)

FY	2022/2023	2023/2024	2024/2025
REVENUES IN SHS	102,924,377.00	211,343,139.00	316,081,113

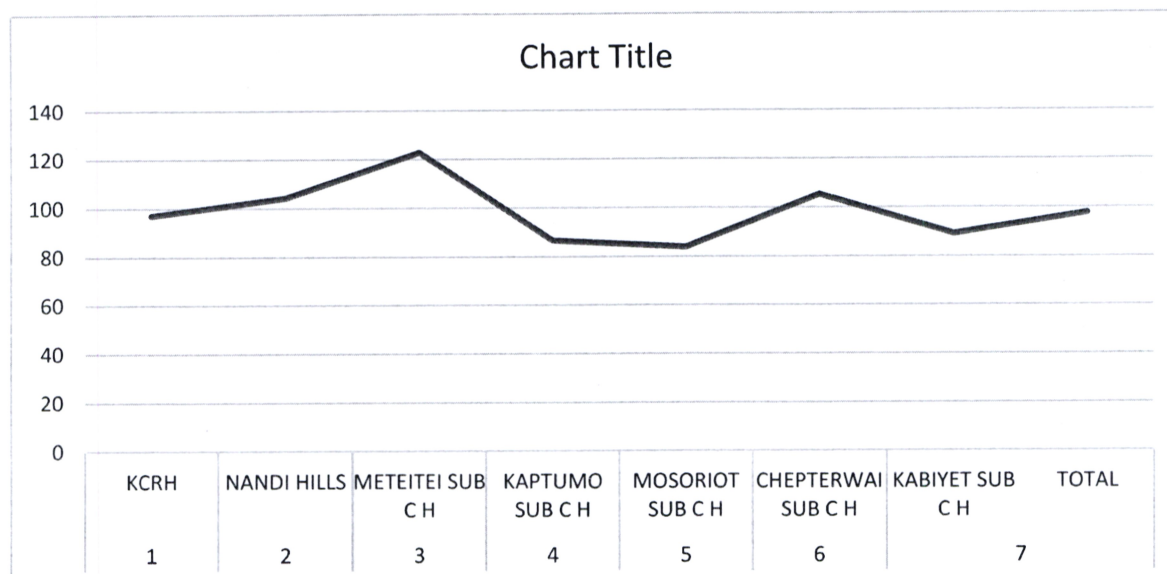


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Below is the analysis of revenues collected by facilities in the financial year under review.

No.	Facility	Annual Target	ACTUAL COLLECTIONS	% ACHIEVED
1.	KCRH	242,000,000	234,670,340.39	96.97
2.	NANDI HILLS	40,000,000	41,695,143	104.23
3.	METEITEI SUB C H	14,500,000	17,813,678	122.85
4.	KAPTUMO SUB C H	12,500,000	10,821,436	86.57
5.	MOSORIOT SUB C H	15,012,072	12,580,118	83.80
6.	CHEPTERWAI SUB C H	6,000,000	6,313,533	105.22
7.	KABIYET SUB C H	13,500,000	12,042,764	89.20
	TOTAL	343,512,072	335,937,012.39	97.79

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It is worth note therefore that the Fund during the period under review transferred a total of kshs.229,990,227 to facilities, this is inclusive of accrued expense of kshs 12,044,342 payable to KCRH. Employee costs during the period was kshs 24,832,597.00

while the use of goods was kshs. 57,390,253, this is inclusive of accrued expenses of kshs 1,572,000 being expense attributed to catering, 1,599,960 attributed to drugs The Fund was able to spend 10% of its funds on administrative costs of kshs. 24,832,597 And kshs.20% in respect of Primary Health Care of kshs 57,390,253 during the period, the County Facilities continued to offer specialized medical care by attending both outpatient clients and in-patient clients. They have as well done significant strategic infrastructural upgrade, renovations and purchase of medical equipment.

The County Health facilities have continued to face major challenges on revenue collections thus not meeting revenue targets. The following are some of the challenges:

- i) Delay in disbursement of SHA claims thus slowing service delivery

10. Environmental and Sustainability Reporting

F.I.F exist to transform lives and it being a driving tool is committed to among many objectives put the customer/Citizen first, deliverance of relevant goods and services, and improvement on operational excellence. F.I.F inherited great achievements from former setting and giving it a new look through the implementation of the F.I.F Act which is a promise of a brighter future of our facilities for service delivery. Below is a brief highlight of those achievements in each pillar

1. Sustainability strategy and profile -

The F.I.F Management Board, Facilities Boards in conjunction with County officials work together in promoting participatory, governance and accountability, a strategy which has been achieved through participation in budget making process and various consultative forums.

2. Employee welfare

F.I.F continues to provide support by sponsoring staff for various trainings in enhancing service delivery.

3. Market place practices

To ensure responsible competitive practices, Nandi County has undertaken vigorous training at various sub counties on emerging issues of concern both touching on county staff and the public

Nandi County Facilities Improvement Fund.
Annual Report and Financial Statements for the year ended June 30, 2025

11. Report of The Trustees

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

Principal activities

The principal activities of the Fund are to:

- i. Sustainably operate, maintain, equip, rehabilitate health facilities and procure Emergency medical supplies in hospitals and health facilities in the county;
- ii. Enhance participation of relevant stakeholder and host communities in the planning and management of health facilities and hospitals located in their jurisdiction;
- iii. create incentives for hospitals and health facilities to sustainably generate resources;
- iv. provide funding for the day-to-day operations of hospitals and health facilities;
- v. provide for financing of preventive and promotional healthcare services;
- vi. provide immediate funds for health relate emergencies and disaster.

Results

The results of the Fund for the year ended June 30, 2025 are set out on page 1-8

Board

The members of the Board of Facilities Improvement Fund who served during the year are shown on page iv and vii-xi.

Auditors

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

By Order of the Board

..... ABDI HUSSEIN 

Chair of the Board Facilities Improvement Fund

Date: 17/09/2025

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12. Statement of Management's Responsibilities

Section 167 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Administrator of a County Public Fund established by Nandi County Facilities Improvement Act of 2022 shall prepare financial statements for the Fund in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Administrator of the County Public Fund is responsible for the preparation and presentation of the Fund's financial statements, which give a true and fair view of the state of affairs of the Fund for and as at the end of the financial year ended on June 30, 2025. This responsibility includes: (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 Fund; (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 Fund; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Administrator of the County Public Fund accepts responsibility for the Fund's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and Nandi County Facilities Improvement Fund Act of 2022. The Administrator of the Fund is of the opinion that the Fund's financial statements give a true and fair view of the state of Fund's transactions during the financial year ended June 30, 2025, and of the Fund's financial position as at that date. The Administrator further confirm the completeness of the accounting records maintained for the Fund, which have been relied upon in the preparation of the Fund's financial statements as well as the adequacy of the systems of internal financial control.

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

Nothing has come to the attention of the Administrator to indicate that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Fund's financial statements were approved by the Board on 8th of July 2025 and signed on its behalf by:

.....

Administrator of the County Public Fund



REPUBLIC OF KENYA

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



HEADQUARTERS
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P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NANDI COUNTY FACILITIES IMPROVEMENT FUND FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Nandi County Facilities Improvement Fund set out on pages 1 to 40, which comprise of the statement of financial

position as at 30 June, 2025 and the statement of financial performance, statement of changes in net asset, 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 the of Nandi County Facilities Improvement Fund 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 Public Finance Management Act, 2012, the County Government Act, 2012 and Nandi County Facilities Improvement Fund (FIF) Act, 2022.

Basis for Qualified Opinion

1. Irregular Expensing of Assets

The statement of financial performance reflects use of goods and services amount of Kshs.65,732,507 as disclosed in Note 12 to the financial statements. Included in this amount is Kshs.3,995,500 spent on acquisition of hospital bed that was expended instead of being disclosed under property, plant and equipment. Included in use of goods and services expense of Kshs.65,732,507 is Kshs.1,049,800 for sundry expenses of Kshs.500,000 spent on National Day celebrations and Kshs.366,400 spent on subscription and professional bodies. However, supporting documents were not provided for review and Management did not explain whether these amounts were budgeted for and approved.

In the circumstances, the accuracy, validity and completeness of use of goods expense of Kshs.65,732,507 could not be confirmed.

2. Unconfirmed Utilization of Funds Transferred to Health Facilities

The statement of financial performance and as disclosed in Note 14 to the financial statements reflects transfers to various health facilities of Kshs.229,990,227. The amounts transferred as disclosed in Note 14 agree with amounts received in the various health facilities. However, three (3) health facilities which include; Kaptumo, Chepterwai and Kibiyet Sub County Hospitals received Kshs.5,784,,606, Kshs.5,357,215 and Kshs.4,313,687 respectively totalling to Kshs.15,455,518 but did not prepare and submit financial statements for audit. .Therefore, it was not possible to confirm the utilization of these amounts.

In the circumstances, the accuracy and completeness of transfers to health facilities of Kshs.229,990,227 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Nandi County Facilities Improvement Fund

Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparative budget and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.343,512,072 and Kshs.328,167,140 respectively resulting to an under - collection of Kshs.15,344,932 or 5 % of the budget. Similarly, the Municipality spent Kshs.320,555,331 against actual receipts of Kshs.328,167,140 resulting to under-expenditure of Kshs.7,611,809. or 2% of the actual receipts.

The under-collection and under-performance affected overall effectiveness of the Fund's 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 audit report of the previous year, several issues were raised under report on Financial Statements, Report on Lawfulness and Effectiveness in the use of Public Resources and Report on effectiveness of Internal Controls, Risk management and Governance. However, they remain unresolved. **See Appendix I.**

Other Information

The Management is responsible for the Other Information set out on page iii to xxv which comprise of Key Entity Information and Management, Board of Facilities Improvement Fund, Management Team, Board of Facilities Improvement Fund Chairperson's Report, Report of the Fund Administrator, Statement of Performance Against the County Fund's Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Trustee and Statement 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 Nandi County Facilities Improvement Fund's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, 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-Submission of Financial Statements for Audit

The statement of financial performance reflects transfers to health facilities of Kshs.229,990,227 as disclosed in Note 14 to the financial statements. However, three (3) health facilities namely Kaptumo, Chepterwai and Kabiwet Sub County Hospitals did not prepare and submit financial statements for audit. This was contrary to paragraph 1.8 of circular No:AG.3/88VOL.VII(41) dated 4 December, 2025 which requires all public sector entities for both national and County Governments to prepare and submit financial statement by 31 August, 2025.

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

2. Contradictions Between the County Government and National Government Facilities Improvement Fund Acts

Review of the Fund's records provided revealed the following conflicting clauses between the National and County Facilities Improvements' Acts as detailed below;

- i. Nandi County Facilities Improvement Fund (FIF) continued to operate under the Nandi County Facility Improvement Fund Act, 2022. However, the enactment of the Facilities Improvement Financing Act, 2023 (National legislation) had rendered the County Act null and void which resulted in retention and utilization of funds under provisions of the County Act, 2022 contrary to the requirements of the National Act, 2023. In addition, the Fund was governed under structures not recognized by the

National Act such as the County Facility Improvement Fund Board instead of the prescribed Health Management Teams and Facility Committees.

- ii. Review of the Nandi County Facilities Improvement Fund (FIF) Act, 2022 revealed conflicting provisions with the Facilities Improvement Financing Act, 2023, as summarized below:

No	Detail	Nandi County FIF Act, 2022	Facilities Improvement Financing Act, 2023 / PFM Regulations
1	Financing of Facilities	Section 3(e)(vii) requires 70% of funds to be retained within collecting facilities.	Section 5(1) – (2) requires that all monies raised or received by or on behalf of public health facilities be retained in full in facility improvement financing accounts.
2	Administrative Services	Section 3(e)(vii) requires 10% of funds to be used for administrative services.	Regulation 197(1)(d) of Public Finance Management (County Governments) Regulations, 2015 which provide that administrative costs of the Fund shall not exceed 3% of the approved budget.
3	Establishment of Boards/ Committees	Section 13(1) establishes the Nandi County FIF Board comprising 11 Members.	Sections 10–17 of the FIF Act, 2023 provide for County Health Management Teams, Sub-County Health Management Teams, Hospital Management Teams, and Facility Management Committees, with composition and appointment prescribed by law.

- iii. The County Executive of Nandi had not developed regulations to operationalize Facilities Improvement Fund National Act, 2023.

This was contrary to Article 191 of the Kenya Constitution 2010(1) and (2) (a) which states that whenever there is a conflict between national legislation and County legislation in respect of matters falling within the concurrent jurisdiction of both levels of Government the national legislation prevails over County legislation if the national legislation applies uniformly throughout Kenya and any of the conditions specified in the clause. Whenever there is contradiction between the national law and County law, the national law prevails.

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

3. Employee Costs

The statement of financial performance reflects employee costs amounting to Kshs.24,832,597 as disclosed in Note 11 to the financial statements. However, it was noted that the employee costs had significantly increased from Kshs.540,000 (2024) to Kshs.24,832,597 with a variance of Kshs.24,292,587. Management explained that the variance arose due to medical staff paid on parttime basis because the County Executive had suspended staff in the facilities. The reasons for suspension and approval to contract part time employees were not provided for review. Further, the Fund spent

Kshs.24,832,597 at source instead of transferring the funds to the individual facilities for use contrary to Section 3(e)(vii) of the Nandi County Facilities Improvement Fund Act, 2022 which requires that 70% of the resources of the Fund should be retained within the collecting 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, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Use of Spreadsheet as an Accounting System

Review of records provided revealed that the Fund uses spread sheet for recording and posting transactions. However, the use of a spreadsheet as an accounting system does not guarantee the internal check normally achieved with inbuilt double entry system in an Enterprise Resource Management system or an Accounting System.

In addition, it was noted that the financial records, ledgers and cash books were maintained in a spreadsheet with no backup system and lacked an audit trail. Further, the use of spreadsheet does not provide for approval and authorization of transactions. This was contrary to Regulation 102(3) on financial records and automation of financial operations which requires an Accounting Officer to satisfy himself or herself that transactions are authorized and recorded and that there is sufficient audit trail which shall identify the person who approved the transaction.

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

2. Failure to Subject the Fund to Internal Audit

As previously reported, the Fund did not have in place both the Audit Committee and the Internal Audit Department. Further, no evidence was provided for audit to confirm that the Fund was audited by the Internal Audit Unit from the Nandi County Executive.

In the circumstances, the effectiveness of the internal controls could not be confirmed.

3. Failure to Develop Internal Control Policy Documents

The Fund did not have in place a Risk Management Policy and a Strategic Plan. This was contrary to Regulation 158(1) of the Public Finance Management (County Governments) Regulations, 2015 which requires that the Accounting Officer shall ensure that the County Government entity develops risk management strategies, which include fraud prevention mechanism and a system of risk management and internal control that builds robust business operations. Further, there was no evidence of risk identification, risk assessment and evaluation of likelihood of risk occurrence and its impact on entities' operation.

In the circumstances, it was not possible to confirm that the Fund's operations were effectively managed without the policy documents.

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the Fund's, financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to

governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

26 November, 2025

Appendix I: Unresolved Prior Year Audit Matters

No.	Issue	
1.	Inaccuracies of the Statement of Cash Flows	Report on financial statements
2.	Recognition of Cash Expenses in Accrual Based Reporting Framework	Report on financial statements
3.	Lack of Internal Audit Function and Audit Committee	Report on Effectiveness of Internal Controls, Risk Management and Governance

Nandi County Facilities Improvement Fund.

Annual Report and Financial Statements for the year ended June 30, 2025

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

Description	Note	FY 2024- 2025	FY 2023/2024
		Kshs	Kshs
Revenue From Non-Exchange Transactions			
Public Contributions and Donations	6	-	-
Transfers From the County Government	7	-	-
Fines, Penalties and Other Levies	8	-	-
		-	-
Revenue From Exchange Transactions			
Revenues from Facilities	9	316,081,113	211,343,140
Other Income	10	-	-
Total Revenue		316,081,113	211,343,140
Expenses			
Employee Costs	11	24,832,597	540,000
Use of goods and services	12	65,732,507	107,682,268
Depreciation and Amortization Expense	13		-
Transfers to Health Facilities the County Government	14	229,990,227	91,034,844
Total Expenses		320,555,331	199,257,122
Other Gains/Losses			
Gain/Loss on Disposal of Assets	15	-	
Gain /Loss on fair value of investments	16	-	
Surplus/(Deficit) for the Period		(4,474,218)	12,086,027

The notes set out on pages 20 to 34 form an integral part of these Financial Statements

.....
Name: CPA Julius Kemboi
Administrator of the Fund

.....
Name: CPA Cosmas Kipkosgei
Fund Accountant

ICPAK Member Number: 32524

*Nandi County Facilities Improvement Fund.***Annual Report and Financial Statements for the year ended June 30, 2025****15. Statement of Financial Position As at 30 June 2025**

Description	Note	FY 2024/2025	FY 2023/2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash Equivalents	17	22,828,111	12,086,027
Current Portion of Long- Term Receivables from Exchange Transactions	18		
Prepayments	19		
Inventories	20		
Investments in financial assets	21		
Total current assets		22,828,111	12,086,027
Non-Current Assets			
Property, Plant and Equipment	22		
Intangible Assets	23		
Long Term Receivables from Exchange Transactions	18		
Investment Property	24		
Total non- current assets			
Total Assets (A)		22,828,111	12,086,027
Liabilities			
Current Liabilities			
Trade and Other Payables from Exchange Transactions	25	15,216,302	-
Current Provisions	26	-	-
Current Portion of Borrowings	27	-	-
Employee Benefit Obligations	28	-	-
Social benefit liabilities	29	-	-
Total current liabilities		15,216,302	0
Non-Current Liabilities			
Non-Current Provisions	26	-	-
Long Term Portion of Borrowings	27	-	-
Non-Current Employee Benefit Obligation	28	-	-
Social benefit liabilities	29	-	-
Total Liabilities (B)		15,216,302	-

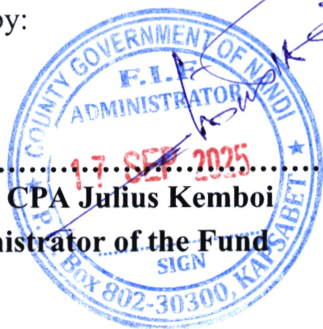
Nandi County Facilities Improvement Fund.

Annual Report and Financial Statements for the year ended June 30, 2025

Net Assets (A-B)		7,611,809	12,086,027
Represented By:			
Revolving Fund		-	-
Reserves		-	-
Accumulated Surplus		7,611,809	12,086,027
Net Assets		7,611,809	12,086,027

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

.....
Name: CPA Julius Kemboi
Administrator of the Fund



.....
Name: CPA Cosmas Kipkosgei
Fund Accountant
ICPAK Member Number: 22524



Nandi County Facilities Improvement Fund.**Annual Report and Financial Statements for the year ended June 30, 2025**

16. Statement of Changes in Net Assets for the year ended 30th June 2025

Description	Revolving Fund	Revaluation Reserve	Accumulated surplus	Total
		Kshs	Kshs	Kshs
Balance As At 1 July (FY 2022/2023)			35,787,804	35,787,804
Surplus/(Deficit) For the Period			-35,787,804	-35,787,804
Funds Received During the Year			211,343,140	211,343,140
Transfers			-199,257,112	-199,257,112
Revaluation Gain				
Balance As At 30 June (FY 2023/2024))			12,086,027	12,086,028
Balance As At 1 July (FY 2024/2025)			12,086,027	12,086,028
Surplus/(Deficit) For the Period			(4,474,218)	(4,474,218)
Revaluation Gain				
Balance As At 30 June 2025			7,611,809	7,611,809

*Nandi County Facilities Improvement Fund.***Annual Report and Financial Statements for the year ended June 30, 2025****17. Statement of Cash Flows for The Year Ended 30 June 2025**

Description	Note	FY 2024/2025	FY 2023/2024
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Public contributions and donations		-	-
Transfers from the county government		-	-
Interest received		-	-
Receipts from facilities	9	316,081,113	211,343,140
Total receipts		316,081,113	211,343,140
Payments			
Employee costs	11	24,832,597	-
Use of goods and services	12	62,560,547	107,682,268
Transfers to Facilities	14	217,945,885	91,034,844
Other payments			
Total Payments		305,339,029	
Net cash flows from operating activities	30	10,742,084	12,086,027
Cash flows from investing activities			
Purchase of property, plant, equipment and Intangible assets		-	-
Proceeds from sale of property, plant & equipment		-	-
Proceeds from loan principal repayments		-	-
Loan disbursements paid out		(-)	-
Net cash flows used in investing activities		-	-
Cash flows from financing activities			
Proceeds from revolving fund receipts		-	-
Additional borrowings		-	-
Repayment of borrowings		(-)	-
Net cash flows used in financing activities		(-)	-
Net increase/(decrease) in cash & cash Equivalents		10,742,084	-23,701,777
Cash and cash equivalents at 1 July	17	12,086,027	35,787,804
Cash and cash equivalents at 30 June	17	22,828,111	12,086,027

Nandi County Facilities Improvement Fund.

Annual Report and Financial Statements for the year ended June 30, 2025

18. Statement Of Comparison Of Budget And Actual Amounts For The Period 2025

Description	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% Utilisation
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	c=(a+b)	d	e=(c-d)	f=d/c*100
Revenue						
Bal b/f	12,086,804		12,086,804	12,086,027	777	100
Public Contributions and Donations						
Transfers From County Facilities	331,425,268		331,425,268	316,081,113	15,344,155	95
Interest Income						
Other Income						
Total Income	343,512,072		343,512,072	328,167,140	15,344,932	
Expenses						
Employee Costs	34,351,207		34,351,207	24,832,597	9,518,610	70
Use of goods and services	240,458,450		240,458,450	65,732,507	174,725,943	27
Transfers to Health Facilities the County Government	68,702,414		68,702,414	229,990,227	(161,287,813)	333
Total Expenditure	343,512,072		343,512,072	320,555,331	22,956,741	
Surplus For the Period				7,611,809	(7,611,809)	

Nandi County Facilities Improvement Fund.

Annual Report and Financial Statements for the year ended June 30, 2025

Budget Reconciliation

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	7,611,809
1	SHA receipts improved over income from facilities thus a surplus realized	-
2	Reason for differences- Disclosure of Trade payables	15,216,302
3	Reason for differences	
4	Reason for differences	
	Closing Cash and Cash Equivalent as per the statement of Cash flows	22,828,111

19. Notes to the Financial Statements

Significant Accounting Policies

1. General Information

Facilities Improvement Fund entity is established by and derives its authority and accountability from FIF Act 2022. The entity is wholly owned by the Nandi County Government and is domiciled in Kenya. The entity's principal activity is,

- i. Sustainably operate, maintain, equip, rehabilitate health facilities and procure Emergency medical supplies in hospitals and health facilities in the county;
- ii. Enhance participation of relevant stakeholder and host communities in the planning and management of health facilities and hospitals located in their jurisdiction;
- iii. create incentives for hospitals and health facilities to sustainably generate resources;
- iv. provide funding for the day-to-day operations of hospitals and health facilities;
- v. provide for financing of preventive and promotional healthcare services;
- vi. provide immediate funds for health relate emergencies and disaster.

2. Statement of compliance and basis of preparation

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

3. Adoption of new and revised standards

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

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

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

Standard	Effective date and impact:
IPSAS 43: Leases	Applicable 1st January 2025 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.

Nandi County Facilities Improvement Fund.
Annual Report and Financial Statements for the year ended June 30, 2025

	The new standard requires entities to recognize, measure and present information on right of use assets and lease liabilities. N/B. No impact on financial statement
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	Applicable 1st January 2025 The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance. N/B. No impact on financial statement
IPSAS 45: Property Plant and Equipment	Applicable 1st January 2025 The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognized as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance 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. N.B No impact on financial statement
IPSAS 46: Measurement	Applicable 1st January 2025 The objective of this standard was to improve measurement guidance across IPSAS by: - Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. - Clarifying transaction costs guidance to enhance consistency across IPSAS. - Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. The standard also introduces a public sector specific measurement bases called the current operational value. N.B No impact on financial statement
IPSAS 47: Revenue	Applicable 1st January 2026 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

Nandi County Facilities Improvement Fund.
Annual Report and Financial Statements for the year ended June 30, 2025

	for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.
IPSAS 48: Transfer Expenses	Applicable 1st January 2026 The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.
IPSAS 49: Retirement Benefit Plans	Applicable 1st January 2026 The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.
IPSAS 50: Exploration For & Evaluation of Mineral Resources	Applicable 1st January 2027 The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the 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.

(i) Early adoption of standards

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

4. Summary of Significant Accounting Policies

a) Revenue recognition

i. Revenue from non-exchange transactions

Transfers from other government entities

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

ii. Revenue from exchange transactions

Interest income

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

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the Entity's right to receive payments is established.

Rental income

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

b) Budget information

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

The entity's budget is prepared on a different basis 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.

Summary of Significant Accounting Policies

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

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

c) Property, plant and equipment

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

a) Intangible Assets

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

The useful life of the intangible assets is assessed as either finite or indefinite.

b) Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over an xx-year period or investment property is measured at fair value with gains and losses recognised through surplus or deficit. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition.

c) Financial instruments

IPSAS 41 addresses the classification, measurement and 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 Company's financial statements. A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial

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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

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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 13

Financial liabilities

Classification

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

d) Inventories

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

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

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

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

e) Provisions

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

f) Social Benefits

Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The entity 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.

g) Contingent liabilities

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

Contingent assets

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

h) Nature and purpose of reserves

The Entity creates and maintains reserves in terms of specific requirements. Changes in accounting policies and estimates

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

i) Employee benefits – Retirement benefit plans

The Entity provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund) and 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 proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

j) Foreign currency transactions

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

k) Borrowing costs

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

l) Related parties

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

m) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For 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.

n) Comparative figures

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

5. Significant judgments and sources of estimation uncertainty

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

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

a) Estimates and assumptions –

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

b) Useful lives and residual values

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

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

c) Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note 26.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

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Notes To the Financial Statements Continued

6. Public contributions and donations

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Donation From Development Partners	-	-
Contributions From the Public	-	-
Total	-	-

7. Transfers from County Government

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Transfers From County Govt. –Operations	-	-
Payments By County on Behalf of The Entity	-	-
Unconditional Development grants	-	-
Total	-	-

8. Fines, penalties and other levies

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Late Payment Penalties	-	-
Fines	-	-
Total	-	-

9. Revenue from facilities

Description	FY2024/2025	FY 2023/2025
	Kshs	Kshs
Revenue from facilities	316,081,113	211,343,139.78
Total	316,081,113	211,343,139.78

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10. Other income

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Insurance Recoveries	-	-
Income from Sale of Tender Documents	-	-
Bad debts recovered	-	-
Miscellaneous Income	-	-
Total Other Income	-	-

11. Employee Costs

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
Salaries And Wages	23,249,540	300,000
Staff Training Expenses	1,583,057	240,000
Total	24,832,597	540,000

12. Use of Goods and Services

Description	FY 2024/2025	FY 2023/2024
	Kshs.	Kshs.
General office expenses		2,141,800
Daily Substance Allowance	7,587,740	5,841,100
Purchase of Hospital Beds- Transfer to KCRH	3,995,500	-
Pharmaceuticals	9,399,228	26,532,791
Board of Management Expenses	540,000	1,566,200
Renal supplies		152,000
Non Pharmaceuticals	23,135,919	32,743,192
Medical gases		617,500
Telephone and airtime	1,859,500	-
Repairs and Maintenance	1,393,896	4,258,584
Radiology		3,010,900
Consultancy		776,500
National celebration	500,000	2,120,700
Food and Ratio		4,621,025

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Laboratory reagents	624,000	7,640,090
Catering services	4,174,000	3,460,200
Computer accessories	2,539,400	1,235,000
Food and Ratio	1,630,000	
Sundry	1,049,800	
ICT		
Branding and linen		150,360
Fuels and Lubricants	4,100,000	2,650,000
Fuel for production		815,000
sanitary and cleaning	176,631	853,125
Electricity	24,120	64,761
Telephone bills		480,800
Internet services		520,000
Subscription to professional bodies	366,400	33,700
Water bills		800,000
Bank charges	30,923	60,570
Stationaries	2,605,450	4,536,370
TOTAL	65,732,507	107,682,268

N/B : Included in use of goods and services of Kshs. 65,732,507 is accrued expenses of Kshs.1,572,000 and Kshs.1,599,960 in respect of catering and drugs amounting to Kshs.3,171,960

13. Depreciation and Amortization Expenses

Description	FY 2024-2025	FY 2023-2024
	Kshs.	Kshs.
Property Plant and Equipment	-	-
Intangible Assets	-	-
Total	-	-

14. Transfers

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
TRANSFERS	229,990,227	91,034,844
Total	229,990,227	91,034,844

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FACILITY	AMOUNT
KCRH	143,633,202
N/HILLS	40,682,984
METEITEI	9,744,181
KAPTUMO	7,761,606
CHEPTERWAI	4,257,215
KABIYET	4,825,368
MOSORIOT	7,041,329
PAYABLES TO KCRH	12,044,342
TOTAL	229,990,227

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15. Gain/(loss) on disposal of assets

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Property, Plant and Equipment	-	-
Intangible Assets	-	-
Total	-	-

16. Gain/ (loss) on Fair Value Investments

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Investments at Fair Value- Equity investments	-	-
Fair value – Investment property	-	-
Fair value- other financial assets (specify)	-	-
Total Gain	-	-

17. Cash and cash equivalents

Description	FY 2024/2025	FY 2023/2025
	Kshs	Kshs
FIF Car Loan Account		
FIF County Mortgage Account		
Fixed Deposits Account		
On – Call Deposits		
Current Account	22,828,111	12,086,027
Others (Specify)		-
Total Cash and Cash Equivalents	22,828,111	12,086,027

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Detailed analysis of the cash and cash equivalents are as follows:

Financial Institution	Account number	FY 2024/2025	FY 2023/2024
		Kshs	Kshs
a) Fixed Deposits Account			
Kenya Commercial Bank			
Equity Bank, Etc.			
Sub- Total			
b) On - Call Deposits			
Kenya Commercial Bank			-
Equity Bank - Etc.			-
Sub- Total			
c) Current Account			
Nandi County FIF A/C	01071253160600	16,700,337	3,743,000
Nandi County Sub County A/C	01071247920200	6,127,774	8,343,027
Sub- Total		22,828,111	12,086,027
d) Others(Specify)			
Cash In Transit			
Cash In Hand			
Sub- Total			
Grand Total		22,828,111	12,086,027

18. Receivables from exchange transactions

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Current Receivables		
Interest Receivable	-	-
Current Loan Repayments Due	-	-
Other Exchange Debtors-SHA CLAIMS	-	-
Less: Impairment Allowance	(-)	(-)
Total Current Receivables	-	-
Non-Current Receivables		
Long Term Loan Repayments Due	-	-
Total Non- Current Receivables	-	-
Total Receivables From Exchange Transactions	-	-

Additional disclosure on interest receivable

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Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Interest Receivable		
Interest receivable from current portion of long-term loans of previous years	-	-
Accrued interest receivable from of long-term loans of previous years	-	-
Interest receivable from current portion of long-term loans issued in the current year	-	-
Current loan repayments due		
Current portion of long-term loans from previous years	-	-
Accrued principal from long-terms loans from previous periods	-	-
Current portion of long-term loans issued in the current year	-	-

19. Prepayments

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Prepaid Rent	-	-
Prepaid Insurance	-	-
Prepaid Electricity Costs	-	-
Other Prepayments (Specify)	-	-
Total	-	-

20. Inventories

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Consumable Stores	-	-
Spare Parts and Meters	-	-
Catering	-	-
Other Inventories (Specify)	-	-
Total Inventories	-	-

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Detailed disclosure on inventories

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

21. Investments in financial assets

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
a. Investment in Treasury bills and bonds		
Financial institution		
CBK	-	-
CBK	-	-
Sub- total	-	-
b. Investment with Financial Institutions/ Banks		
Bank x	-	-
Bank y	-	-
Sub- total	-	-
c. Equity investments (specify)		
Equity/ shares in Entity FIF	-	-
Sub- total	-	-
Grand total	-	-

Movement of Equity Investments

Impairment allowance/ provision i	Insert Current FY	Insert Previous FY
	Kshs	Kshs
At the beginning of the year	-	-
Purchase of investments in the year	-	-
Sale of investments during the year	(-)	(-)
Gain/(loss) in fair value of investments through surplus or deficit	-	-
At the end of the year	-	-

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e) Shareholding in other entities

For investments in equity share listed above, list down the equity investments under the following categories:

Name of Entity where investment is held	No of shares			Nominal value of shares	Fair value of shares	Fair value of shares
	Direct shareholding	Indirect shareholding	Effective shareholding		Current year	Prior year
	%	%	%	Kshs	Kshs	Kshs
Entity A	0	0	0	-	-	-
Entity B	0	0	0	-	-	-
Entity C	0	0	0	-	-	-
				-	-	-

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22. Property, plant, and equipment

	Land	Buildings	Motor vehicles	Furniture and fittings	Computers and office equipment	Total
Rate	X%	X%	X%	X%	X%	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
At 1st July 2023	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Disposals	(-)	(-)	(-)	-	-	(-)
Transfers/Adjustments	-	-	(-)	-	(-)	(-)
Revaluation Adjustments	-	-	-	-	-	-
At 30th June (2024)	-	-	-	-	-	-
At 1st July 2024						
Additions	-	-	-	-	-	-
Disposals	(-)	(-)	-	-	-	(-)
Transfer/Adjustments	(-)	(-)	-	-	(-)	(-)
Revaluation Adjustments	-	-	-	-	-	-
At 30th June 2025	-	-	-	-	-	-
Depreciation And Impairment						
At 1 st July 2024	(-)	(-)	(-)	(-)	(-)	(-)
Depreciation	(-)	(-)	(-)	(-)	(-)	(-)
Impairment	(-)	(-)	-	-	-	(-)
At 30th June 2025	-	-	-	-	-	-
At 30th June 2024						
Depreciation	(-)	(-)	(-)	(-)	-	(-)
Disposals	-	-	-	-	-	-
Impairment	(-)	(-)	(-)	-	-	(-)
Transfer/Adjustment	-	-	(-)	(-)	-	-

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	Land	Buildings	Motor vehicles	Furniture and fittings	Computers and office equipment	Total
Rate		X%	X%	X%	X%	
At 30 th June 2025	-	-	-	-	-	-
Net Book Values						
At 30 th June 2024	-	-	-	-	-	-
At 30 th June 2025	-		-	-	-	-

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23. Intangible assets

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Cost		
At Beginning of The Year	-	-
Additions	-	-
At End of The Year	-	-
Amortization And Impairment		
At Beginning of The Year	-	-
Amortization	-	-
At End of The Year	-	-
Impairment Loss	-	-
At End of The Year	-	-
NBV	-	-

24. Investment Property

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
At beginning of the year	-	-
Additions	-	-
Disposal during the year	(-)	(-)
Depreciation	(-)	(-)
Impairment	(-)	(-)
Gain/(loss) in fair value (if fair value is elected)	-	-
At end of the year	-	-

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25. Trade and other payables from exchange transactions

25. Trade and other payables from exchange transactions

Description	FY 2024/2025		FY 2023/2024	
	Kshs		Kshs	
Trade Payables	15,216,302		-	
Refundable Deposits	-		-	
Accrued Expenses	-		-	
Other Payables	-		-	
Total Trade and Other Payables	15,216,302		-	
Ageing analysis (Trade and other payables)	FY 2024-2025	% of the Total	FY 2023-2024	% of the Total
Under one year	15,216,302	%	-	0 %
1-2 years	-	0 %	-	0 %
2-3 years	-	0 %	-	0 %
Over 3 years	-	0 %	-	0 %
Total (tie to above total)	15,216,302		-	0%

26. Provisions

Description	Leave provision	Gratuity Provision	Other provision	Total
	Kshs	Kshs	Kshs	Kshs
Balance b/f	-	-	-	-
Additional provisions	-	-	-	-
Provision utilised	(-)	(-)	(-)	(-)
Change due to discount and time value for money	(-)	(-)	(-)	(-)
Total provisions year end	-	-	-	-
Current Provisions	-	-	-	-
Non-Current Provisions	-	-	-	-

Nandi County Facilities Improvement Fund.**Annual Report and Financial Statements for the year ended June 30, 2025****27. Borrowings**

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Balance At Beginning of The Period	-	-
External Borrowings During the Year	-	-
Domestic Borrowings During the Year	-	-
Repayments of External Borrowings During the Period	(-)	(-)
Repayments of Domestic Borrowings During the Period	(-)	(-)
Balance At End of The Period	-	-

The table below shows the classification of borrowings into external and domestic borrowings:

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
External Borrowings		
Dollar Denominated Loan From 'X Organization'	-	-
Sterling Pound Denominated Loan From 'Y Organization'	-	-
Euro Denominated Loan from Z Organization'	-	-
Domestic Borrowings		
Kenya Shilling Loan From KCB	-	-
Kenya Shilling Loan from Barclays Bank	-	-
Kenya Shilling Loan from Consolidated Bank	-	-
Borrowings From Other Government Institutions	-	-
Total Balance at End of The Year	-	-

The table below shows the classification of borrowings long-term and current borrowings:

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Short Term Borrowings (Current Portion)	-	-
Long Term Borrowings	-	-
Total	-	-

Nandi County Facilities Improvement Fund.**Annual Report and Financial Statements for the year ended June 30, 2025****28. Employee benefit obligations**

Description	Defined benefit plan	Post employment medical benefits	Other Provisions	FY 2024/2025	FY 2023/2024
	Kshs	Kshs	Kshs	Kshs	Kshs
Current Benefit Obligation					
Non-Current Benefit Obligation					
Total					

29. Social Benefit Liabilities

Description	Defined benefit plan	Post employment medical benefits	Other Provisions	FY 2024/2025	FY 2023/2024
	Kshs	Kshs	Kshs	Kshs	Kshs
Current Benefit Obligation					
Non-Current Benefit Obligation					
Total					

30. Cash generated from operations.

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Surplus/ (Deficit) For the Year Before Tax	(4,474,218)	12,086,028
Adjusted For:		
Depreciation		
Amortization		
Gains/ Losses On Disposal Of Assets		
Interest Income		
Finance Cost		
Working Capital Adjustments		
Increase In Inventory		
Increase In Receivables		
Increase In Payables	15,216,302	
Net Cash Flow from Operating Activities	10,742,084	12,086,028

Nandi County Facilities Improvement Fund.
Annual Report and Financial Statements for the year ended June 30, 2025

31. Related party balances

a) Nature of related party relationships

Entities and other parties related to the Fund include those parties who have 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. The fund/scheme is related to the following entities:

- a) The County Government;
- b) The Parent County Government Ministry;
- c) Key management;
- d) Board of Trustees; etc.

b) Related party transactions

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Transfers From Related Parties'		
Transfers To Related Parties		

c) Key management remuneration

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Board Of Trustees		
Key Management Compensation		
Total		

d) Due from related parties

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Due From Parent Ministry		
Due From County Government		
Total		

Other Disclosures Continued

e) Due to related parties

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Due To Parent Ministry		
Due To County Government		
Due To Key Management Personnel		

Nandi County Facilities Improvement Fund.
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Total		
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32. Contingent assets and contingent liabilities

Contingent Liabilities	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Court Case FIF Against the Fund		
Bank Guarantees		
Total		

33. Financial risk management

The Fund's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Fund's overall risk management programme focuses on 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 Fund 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 Fund's financial risk management objectives and policies are detailed below:

a) Credit risk

The Fund 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 entity'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 Kshs	Fully performing Kshs	Past due Kshs	Impaired Kshs
At 30 June 2022				
Receivables From Exchange Transactions	-			
Receivables From Non-Exchange Transactions				
Bank Balances				
Total				
At 30 June 2021				

Nandi County Facilities Improvement Fund.**Annual Report and Financial Statements for the year ended June 30, 2025**

Receivables From Exchange Transactions				
Receivables From Non-Exchange Transactions	-	-	-	-
Bank Balances	-	-	-	-
Total	-	-	-	-

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 entity 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 trustees sets the Fund's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

b) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Fund Administrator, who has 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 Fund 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	Totassl
	Kshs	Kshs	Kshs	Kshs
At 30 June 2025				
Trade Payables	-	-	-	-
Current Portion Of Borrowings	-	-	-	-
Provisions	-	-	-	-
Employee Benefit Obligation	-	-	-	-
Total	-	-	-	-
At 30 June 2024				
Trade Payables	-	-	-	-
Current Portion of Borrowings	-	-	-	-
Provisions	-	-	-	-
Employee Benefit Obligation	-	-	-	-

Nandi County Facilities Improvement Fund.**Annual Report and Financial Statements for the year ended June 30, 2025**

Total	-	-	-	-
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c) Market risk

The board 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 Fund'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 manner in which it manages and measures the risk.

i. 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		Other currencies	Total
	Kshs	Kshs	Kshs
At 30 June 2025			
Financial Assets	-	-	-
Investments	-	-	-
Cash	-	-	-
Debtors/ Receivables	-	-	-
Liabilities			
Trade And Other Payables	-	-	-
Borrowings	-	-	-
Net Foreign Currency Asset/(Liability)	-	-	-

Nandi County Facilities Improvement Fund.
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Foreign currency sensitivity analysis

The following table demonstrates the effect on the Fund'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 surplus/ deficit	Effect on equity
	Kshs	Kshs	Kshs
(Current FY)			
Euro	10%	-	-
USD	10%	-	
(Comparative FY)			
Euro	10%	-	-
USD	10%	-	-

ii. 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 entity's interest rate risk arises from bank deposits. This exposes the Fund to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Fund's deposits.

Management of interest rate risk

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

Sensitivity analysis

The Fund 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.

d) Capital risk management.

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

Nandi County Facilities Improvement Fund.

Annual Report and Financial Statements for the year ended June 30, 2025

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Revaluation reserve	-	-
Revolving fund	-	-
Accumulated surplus	-	-
Total funds	-	-
Total borrowings	-	-
Less: cash and bank balances	(-)	(-)
Net debt/(excess cash and cash equivalents)	-	-
Gearing	0 %	0 %

34. Events after the reporting period

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

35. Ultimate and Holding Entity

The entity is a County Public Fund established by Nandi County Facilities Improvement Act of 2022 under the Department of Health and Sanitation. Its ultimate parent is the County Government of Nandi.

36. Currency

The financial statements are presented in Kenya Shillings (Kshs)

Nandi County Facilities Improvement Fund.

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20. Annexes

Annex I: Progress on Follow Up Of Prior Year Auditor's Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/RE/2023-2024	1.Inaccuracies in statement of cashflow	Disclosure of 22,981,776 as net decrease in statement of cashflow thereby giving cash and cash equivalent of 12,086,027.	Resolved	Resolved
OAG/RE/2023-2024	2.Recognition of expenses in accrual-based framework	Non -disclosure of expenses in accrual basis.	Resolved	Resolved in this year financial statement under review.
OAG/RE/2023-2024	3.Lack of Internal Audit-Function and Audit Committee	Over reliance on county internal audit department.	Ongoing	Awaiting Public service Board


CHIEF OFFICER
HEALTH & SANITATION
17 SEP 2025
COUNTING OFFICER
COUNTY GOVERNMENT OF NANDI
Date: 8th July 2025

Nandi County Facilities Improvement Fund.
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Annex II: Inter-Fund Confirmation Letter



Facilities Improvement Fund

The FIF wishes to confirm the amounts disbursed to you as at 30th June 2025 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate the column E in the table below. Please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts Disbursed by FIF to level 4's Hospitals as at 30 th June 2025							
Reference Number	Date Disbursed	Amounts Disbursed by FIF Fund] (Kshs) as at 30 th June 2025				Amount Received by [beneficiary Fund] (KShs) as at 30 th June 2025 (E)	Differences (KShs) (F)=(D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D)=(A+B+C)		
	Various- level 4's	229,909,227				229,909,227	
Total							

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

Head of Accountants department of beneficiary Fund:

Nandi County Facilities Improvement Fund.
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Name Sign Date

Nandi County Facilities Improvement Fund.

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Annex III: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Nandi County Facilities Improvement Fund.

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Annex IV: Reporting on Disaster Management Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments
N/A	N/A	N/A	N/A	N/A	N/A	N/A