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REPORT

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MOGOTIO SUB – COUNTY LEVEL 4 HOSPITAL

FOR THE YEAR ENDED 30 JUNE, 2025

COUNTY GOVERNMENT OF BARINGO

4411

Revised 30th June 2025



(Add your Hospital's Logo)



MOGOTIO Level 4/5 HOSPITAL **(Baringo County Government)**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2025

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

Mogotio Sub County *Hospital (Baringo County Government)*
Annual Report and Financial Statements for The Year Ended 30th June 2025

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1. Acronyms & Glossary of Terms

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

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

2. Key Entity Information and Management

(a) Background information

Mogotio Sub County Hospital is a level 4 hospital established under gazette notice number 12729 and is domiciled in Baringo County under the Department of Health Services. The hospital is governed by a Board of Management.

(b) Principal Activities

The principal activity/mission/ mandate of the hospital is to be a preferred choice in healthcare service provision. Its mission is to contribute to the social well-being of all people through access to quality, affordable and equitable health services as a basic human right.

The strategic goal of the hospital is to provide accessible, affordable and quality healthcare services in a prompt, professional and equitable manner.

(c) Key Management

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

- County department of health
- Board of Management
- Accounting Officer/ Medical Superintendent
- Health Administrative officer
- Hospital matron
- Hospital Management Team

(d) Fiduciary Management

The key management personnel who held office during the financial period ended 30th June 2024, and who had direct fiduciary responsibility were:

SN	Designation	Name
1.	Medical Superintendent	Dr. Joseph Wathika Wainaina
2.	Health Administrative Officer	CPS Dorcas Jepkosgei Ronoh
3.	Head of finance	CPA Kenneth Kibor Chebii
4.	Officer in Charge of SHA Claims	Johnstone Tanui
5.	Head of supply chain	Erickson Chepkangor
6.	Nursing Officer in- Charge	Elizabeth Toromo
7.	Clinical Officer in Charge	Eric Cheruiyot
8.	Labolatory in charge	Kennedy Yator

(e) Fiduciary Oversight Arrangements

- Hospital board of management Audit committee: This committee deals with internal auditing of the hospital books of accounts.
- County Assembly: deals with overall legislative processes affecting health department at the county level.

Key Entity Information and Management (continued)

(f) Entity Headquarters

P.O. Box 117-20105
LIC Mogotio Land
LIC/Kiram Road
Mogotio, KENYA

(g) Entity Contacts

Telephone: (+254) 720017339
E-mail: medsupmogotiohospital@yahoo.com

(h) Entity Bankers

Kenya Commercial Bank
Mogotio Branch
Account Number 1243383097)

Equity Bank Ltd
Eldama Ravine Branch
Account Number 1310263962046

(i) Independent Auditors



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


(j) Principal Legal Adviser


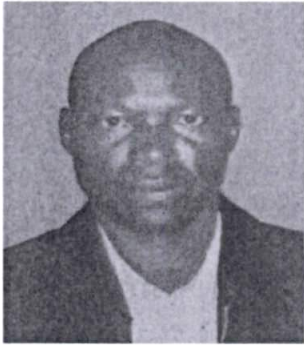

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

(k) **County Attorney**
P.O. Box.53-30400
Kabarnet, Kenya


3. The Board of Management

Ref	Directors	Details
1.	<p>Chairperson Dr. Noah Chepkech</p> 	<p>Age:41</p> <p>Key qualifications: Bachelor of Pharmacy, MSc –immunology, MBA- Strategic Management ,PhD – Strategic Management (finalist)</p> <p>Work experience: -Lecturer Of Research methods, Pharmacy Management and Biopharmaceuticals, School of Health Sciences, Kenyatta University, Nairobi, Kenya -Chief Pharmacist, Nandi North- Based at Kapsabet District Hospital. -Founder & Managing Director/CEO, African Institute of Research and Development Studies</p> <p>He is the chairperson of the Board.</p>
2.	<p>Vice Chairperson Mr. Jonathan Kertich</p> 	<p>Age:58</p> <p>Key qualifications: Higher National Diploma in Health Promotion. Diploma in Environmental Health Science</p> <p>Work experience: -Worked as a District Public health Officer at Koibatek District -Worked as a programme officer in NASCOP Ministry of Health - Worked as a programme officer in NACADA Office of the president. -Worked as a Desk Officer at the National Disaster Operation Centre Ministry of Interior and Government Coordination</p> <p>He is the Vice chairperson of the Board.</p>
3.	<p>Board Treasurer</p>	<p>Age: 52</p>




	<p>Ms. Eglah Kiplagat Kigen</p> 	<p>Key qualifications: B.Ed (H. Economics) H.Dip (HRM), MSc (Nutrition & Dietetics) ongoing</p> <p>Work Experience: - Deputy Registrar (Research) KMTC (2014 to date) - Senior Lecturer (Nutrition & Dietetics) KMTC (2007 - 2014 April) - Teacher at Moi Forces Academy and Solian Girls High School (1994 - 2006) She is the Board's treasurer</p>
4.	<p>Member Dr. Jonathan Bilis</p> 	<p>Age:49</p> <p>Key qualifications: MBChB, MPH Work experience: Medical officer, with over 10 years in public health system management and leadership.</p> <p>He is a member of the Board</p>
5.	<p>Medical Superintendent Dr. Joseph W. Wainaina</p>  <p>Bachelor of Pharmacy</p>	<p>Age: 40</p> <p>Key qualifications: Bachelor of Pharmacy Work Experience</p> <ul style="list-style-type: none"> ➤ Hospital Pharmacist in charge and sub county pharmacist Mogotio SC Hospital from November 2023 to date ➤ Pharmacist, Mogotio SC Hospital from Oct 2021 to Oct 2023 <p>Hospital Pharmacist in Charge and sub county pharmacist Chemolingot SC Hospital from Sept 2018 to Oct 2019</p>
6.	<p>Member Mr. Anthony Tanui</p> 	<p>Age:57</p> <p>Key qualifications: Masters of Education, Educational Management</p> <p>Work experience: Sub County Administrator Mogotio</p> <p>He is a member of the Board</p>

7.	<p>Member Rev. William Kotut</p> 	<p>Age:69 Key qualifications: Diploma in Theology and Pastoral Care Work experience: 46 years in Pastoral Ministry, Current Bishop African Inland Church(AIC) Baringo He is a member of the Board</p>
8.	<p>Member Mr. Reuben M. Kipkwe</p> 	<p>Age:60 Key qualifications: Bachelor of Education Work experience: Over 20 years' experience as an Education Officer, Board member Bogoria Girls, and Marigat Day Integrated High School He is a member of the Board</p>
9.	<p>Member Mr. Musa Kigen</p> 	<p>Age:60 Key qualifications: Master's degree in Health Systems Management, Bachelor's degree in Health Systems, Diploma in Clinical Medicine Work experience: Health Service Coordinator Baringo County for 10 years He is a member of the Board</p>
10.	<p>Mrs. Dorcas Ronoh Health Administrative Officer</p> 	<p>Mrs. Dorcas Ronoh is the Hospital administrator and head of the finance department. Work experience: 1993: Clerical Officer E/Ravine Town Council 2000: Accountant , E/Ravine Town Council</p>

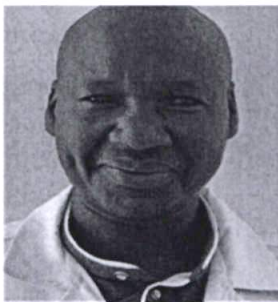

Mogotio Sub County *Hospital (Baringo County Government)*
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	<p><i>B.Com (Human Resource Option)</i> <i>Certified Public Secretaries</i> <i>CPS Part III Section 5</i></p>	<p>2002: Treasurer, E/Ravine Town Council 2005: Internal Auditor, E/Ravine Town Council 2008: Administrator, E/Ravine Town Council 2012: HRM& Finance ERAWASCO water company 2013: Administrator ,E/Ravine Sub County 2014:Administrator, Baringo County, Dept of Education & ICT 2018: Administrator, E/Ravine Sub County office 2023: Health Administrator ,Mogotio sub County Hospital</p>
<p>11.</p>	<p>CPA Kenneth Kibor Chebii Hospital Accountant</p>  <p>Bachelor of Business Administration (Accounting and Finance, CPA K</p>	<p>2024-Date: Accountant - Baringo County Government, Mogotio Sub County Hospital.</p> <p>2012-2024: Accountant- County Government of Bomet (2018-2024-County Project Accountant - KCSAP).</p> <p>2010-2012: Accounts Clerk-Ministry of fisheries Development(ESP Programme)</p> <p>2018-2010: Accounts Clerk - Longsight Investment Ltd.</p>


I. Key Management Team

Ref	Management	Details
1.	<p>Dr. Joseph W. Wainaina Medical Superintendent</p>  <p>Bachelor of Pharmacy</p>	<p>The Medical Superintendent and the accounting officer of the hospital</p> <p>Work Experience</p> <ul style="list-style-type: none"> ➤ Hospital Pharmacist in charge and sub county pharmacist Mogotio SC Hospital from November 2023 to date ➤ Pharmacist, Mogotio SC Hospital from Oct 2021 to Oct 2023 <p>Hospital Pharmacist in Charge and sub county pharmacist Chemolingot SC Hospital from Sept 2018 to Oct 2019</p>
2.	<p>Mrs. Dorcas Ronoh Health Administrative Officer</p>  <p><i>B.Com (Human Resource Option)</i> <i>Certified Public Secretaries</i> <i>CPS Part III Section 5</i></p>	<p>Mrs. Dorcas Ronoh is the Hospital administrator and head of the finance department.</p> <p>Work experience:</p> <p>1993: Clerical Officer E/Ravine Town Council 2000: Accountant , E/Ravine Town Council 2002: Treasurer, E/Ravine Town Council 2005: Internal Auditor, E/Ravine Town Council 2008: Administrator, E/Ravine Town Council 2012: HRM& Finance ERAWASCO water company 2013: Administrator ,E/Ravine Sub County 2014:Administrator, Baringo County, Dept of Education & ICT 2018: Administrator, E/Ravine Sub County office 2023: Health Administrator ,Mogotio sub County Hospital</p>
3.	<p>Mrs. Elizabeth Toromo Hospital Nursing officer in charge</p>  <p>Bachelors of Science Nursing</p>	<p>She is the nursing officer in charge</p> <p>Work Experience</p> <p>2019-to date: Nursing officer in Charge, Mogotio Sub County Hospital(Level 4) 2015- 2019: Care giver nurse (KRCHN), Ngubereti Health Centre (Level 3) 2010-2015: Care giver nurse(KRCHN), Kisanana Health Centre (Level 3) 2008- 2009: Care giver nurse (KECHN), Nakuru Nursing Home (Level 4)</p>

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		2006-2007: Care giver nurse (KECHN), Crater Medical Center Nakuru (Private Facility)
4.	<p>Mr Eric Cheruiyot Clinical Officer in charge</p>  <p>Higher Diploma in Clinical Medicine and Surgery (ENT)</p>	<p>He is the in charge of clinical services in the hospital</p> <p>Work Experience</p> <p>2018 –date: Clinical Officer In charge, Mogotio Sub County Hospital 2015-2018: Clinical Officer, ENT specialists, Ngubereti Health Centre 2013-2015: Clinical Officer, ENT specialists, Kabartonjo Sub County Hospital 2007-2012: Clinical Officer, ENT specialists, Kajiado District Hospital 1998- 2006: Clinical Officer, ENT specialists, Kericho District Hospital</p>
5.	<p>Dr. Pauline Ntambo Pharmacist in charge</p>  <p>Bachelor of Pharmacy</p>	<p>She is in charge of Pharmaceutical Services</p> <p>Work Experience</p> <p>Nov 2024 to date - Mogotio Sub County Senior Pharmacist - Sub County Pharmacist/Hospital Pharmacist Jul 2023 – Nov 2024 – Health Department CHMT County Pharmacist/ Head HPTU Aug 2021 – Jul 2023 Baringo County Referral Hospital/ BCG Health Dep’t Hospital Pharmacist/ Health Inspector (eJHIC) / Ag. Medical Superintendent Jun 2016 – Aug 2021 BCG – Baringo North Sub County Sub County Pharmacist/ Hospital Pharmacist/ Medical Superintendent 2015 - 2016 Moi University / MTRH Pharmaceutical technologist/ Intern Pharmacist.</p>
6.	<p>Ms. Shirline Kimosop Radiology department in charge</p>	<p>She is in charge of the radiology department</p> <p>Work Experience</p> <p>Radiography: Mogotio Sub County Hospital (2020 – date), Bishop Kioko Catholic Hospital Machakos (2018 -2020), Jordan Hospital Kitui</p>

	 Bsc in diagnostic Radiography	
7.	<p>Mrs Mercy Chepara Public Health In charge</p>  BSc Public Health	She is in charge of public Health Work experience: World Vision Kenya, Malnutrition data survey at Tiaty Constituency (2019-2020), Assistant Public Health Officer III at Mogotio Sub County (under UHC ,August 2020- April 2022), Assistant Public Health Officer III at Mogotio Sub County Hospital (under UHC, May 2022 to date)
8.	<p>Mr. Filbert Cheploen Laboratory In Charge</p>  Medical Lab Technologist	He is in charge of laboratory services details Work experience: Medical Laboratory Technologist, Moi Teaching and Referral Hospital (2000 -2011), Private (2012 -2012), Medical Laboratory Technologist at Baringo North Sub County (2014 -2018), Laboratory Technologist In charge at Mogotio Sub County Hospital (2018 to date)
9.	<p>Mrs Salome Komen Orthopaedic officer in charge</p>  Orthopaedic and Trauma technologist	She in-charge of orthopaedic department Work experience: Orthopaedic and Trauma Technologist , Kabarnet District Hospital (1994 - 1996), Eldama Ravine District Hospital (1997- 2014), Eming Health Centre (2015 – April 2022), Mogotio Sub County Hospital (May 2022 up to date) Technologist,

10.	<p>CPA Kenneth Kibor Chebii Hospital Accountant</p>  <p>Bachelor of Business Administration (Accounting and Finance), CPA K.</p>	<p>2025-Date: Accountant Mogotio Sub County Hospital.</p> <p>2012-2024: Accountant- County Government of Bomet (2018-2024-County Project Accountant - KCSAP).</p> <p>2010-2012: Accounts Clerk-Ministry of fisheries Development(ESP Programme)</p> <p>2018-2010: Accounts Clerk - Longsight Investment Ltd.</p>
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Mogotio Sub County *Hospital* (Baringo County Government)
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4. Chairman's Statement

Mogotio Sub County Hospital is a level 4 hospital established under gazette notice number 12729 and is domiciled in Baringo County under the Department of Health Services. The hospital is governed by a Board of Management.

Mogotio sub county Hospital started as a dispensary and has evolved to what it is today owing to demand for quality healthcare by the ever growing population. The hospital has grown tremendously both in terms of infrastructure, human resource and even the number of health services provided expanded and areas like maternity stand tall in Baringo County among leaders in deliveries. All services offered at the hospital are greatly utilized where the County and National Government provides the staff, equipment and health products and technologies as in-puts.

The hospital has rationalized the FIF Act and resources for hospital use are now available and accessed efficiently. The hospital is focused in rendering additional services such as dental, renal and mortuary so as to ease the burden seeking such services from far-flung places and also to increase hospital revenue. The hospital is also in the process of securing and installing solar power supply so as to cut on the huge expense of electricity bills.

Mogotio sub county hospital sits in a donated land that belong to the Ministry of livestock. Although ownership procedure has been initiated, it is an humble wish of the Board that the County and the National Government will speed up the transfer process.

.....
Name

Chairman to the Board



Dr. Noah Chepkoech

5. Report of The Medical Superintendent

Mogotio Sub County hospital is under the Department of Health Services of Baringo County where the County Executive Committee Member oversees the department with the Chief Officers and Directors. The facility is managed by the Hospital Management Board whose secretary is the medical superintendent responsible for the day to day running of the facility. The hospital leadership is made up of the health management team (HMT) comprises of 10 members. This includes the medical superintendent, the health administrative officer and heads of departments.

Among other meeting, the hospital Board of Management and HMT hold quarterly meetings in the financial year. Issues discussed and deliberated in such meetings include quarterly budget preparation, strengthening of internal controls, enhancing service delivery, establishing training needs among staff and submission of reports among other key issues.

Some of the challenges overcame during the year of reporting include strikes by various cadres and those contracted by the national government as Universal Healthcare Coverage(UHC) staff, delayed funding, low staffing levels and low reimbursement of SHA claims.

In service delivery, the hospital has been going on well with curative, rehabilitative and preventive services with fairly improved diagnostics and treatment modalities. There is high utilization of the facility for the outpatient and in patient services. The wards were mostly full to capacity most of the times with common conditions being pneumonia, malaria, diabetes, hypertension, tuberculosis, cancers and trauma due to road traffic accidents and assault. There is an increase in the number of students on attachment sent by various institutions to train and gain experience in the various fields. The hospital experienced an increase in patients accessing maternity services due to a functioning theatre which is able to deal with any complications that might occur during delivery. However, inadequate anaesthetists lead to a number of refferals of cases which would have otherwise been handled in our facility. The newly commissioned, state-of-the art Eye-unit has seen many patients from many parts of Baringo access eyecare services, and especially but not limited to eye cataract surgeries which are sight-saving.

The hospital is looking forward to the the digitalization of all the services with the support of the National Government's Digital Health Agency.

Our facility aims to improve HRH establishment for Universal Health Coverage and increase HRH establishment, by engaging the Public Service Board, through the County Health Leadership, towards international standards. The current number of healthcare workers is inadequate to provide the services optimally.

Mogotio SC Hospital has endeavored to provide adequate health products and technologies(HPTs) for all patients seeking care in our facility. We have managed to maintain our stock levels at above 80% and this achievement has seen our patient workload more than double in the last year. This has been made possible by the huge support of the Board of Management and the facility being located near Nakuru city thus reducing the lead time from the time of ordering supplies to receiving to approximately 2 days or less.

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

In health financing, the hospital is funded directly by the County of Baringo County where it receives allocation from the exchequer, reimbursement of user fee charges as facility improvement fund (FIF) and Social Health Authority(SHA) reimbursements.

DR. JOSEPH W. WAINAINA

Name

Secretary to the Board

6. Statement of Performance Against Predetermined Objectives

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

Pillar /theme/issue 1: Health infrastructure

Pillar/theme/issue 2: Service delivery

Pillar/theme/issue 3: Health financing

Pillar/theme/issue 4: Supplies and commodities

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

Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
1. Health infrastructure	To improve infrastructure suitable for level 4 hospital	New Infrastructural projects completed	i)Partnership with the County ii)Follow- up of projects proposed for the hospital iii)Grant writing	60%
2. Service delivery	To improve scope and services offered in the hospital	Satisfaction by the clients	i)Proper budgeting ii)Regular inspections iii)Customer satisfaction survey	90%
3. Health Financing	To avail adequate funds for hospital needs timely.	Adequacy of funds in the hospital to address needs	i)Annual and Quarterly budgeting ii)Making annual priced workloads	80%
4. Supplies and commodities	Ensuring adequacy of drugs, non-	Percentage of items requested supplied in time	i) Streamlining supply of commodities.	85%

	pharms and food for the patients		ii)Timely requisition	
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7. Corporate Governance Statement

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

During the quarterly meetings approvals on budgets and developments are sought by the management and minutes are written for references. The Chairperson leads the board in assessing the progress of the various projects done by the hospital management, government agencies and partners to ensure that they are of benefit to the hospital and are cost effective. In the year under review, the board members were sensitized on their role in the management of the hospitals.

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

8. Management Discussion and Analysis
Mogotio Sub County Hospital Performance report 2024/2025

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

Total outpatients:

	OPD Attendance <5yrs	OPD Attendance <5yrs	Total
2021	4,087	7,782	11,869
2022	4,309	8,417	12,726
2023	4,873	8,089	12,962
2024	4,280	7,900	12,180
2025	2,601	5,546	8,147

OPD ATTENDANCES FY 2023/2024

	OPD Attendance <5yrs	OPD attendance >5yrs	Total
July - Sept 2023	1,661	2,482	4,143
Oct - Dec 2023	1,219	1,329	2,548
Jan - Mar 2024	1,132	2,068	3,200
Apr- Jun 2024	743	1,219	1,962
Total OPD attendance FY 2023/2024	4,755	7,098	11,853

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OPD ATTENDANCES FY 2024/2025

Month/Year	OPD Attendance <5yrs	OPD attendance >5yrs	Total
July - Sept 2024	1364	2172	3936
Oct - Dec 2024	1041	2041	3082
Jan - Mar 2025	685	1491	2176
Apr- Jun 2025	383	493	876
Total OPD attendance FY 2024/2025	3,473	6,197	10,070

Inpatient Data FY 2024/2025

Inpatient Data FY 2024/2025	Admissions Over Five MATERNITY	Admissions MEDICAL	Admissions PAEDIATRICS	Deaths MATERNITY	Deaths MEDICAL	Deaths PAEDIATRICS	Discharges MATERNITY	Discharges MEDICAL	Discharges PAEDIATRICS
January 2024	48	49	34				44	42	
February 2024	45	51	36		1		41	45	
March 2024	53	41	41		2	3	48	37	
April 2024	53	47	25		2	1	51	45	
May 2024	57	52	17		1		58	45	
June 2024		65	44		3	2		65	
July 2024	73	59	44				70	48	
August 2024	83	57	47		2	1	80	57	
September 2024	97	58	42				92	45	
October 2024	79	73	4		4	1	73	62	
November 2024	94	58	26		5		93	43	

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December 2024	78	36	42			2	68	42	
January 2025	100	60	56		2	4	101	46	
February 2025	68	20			1		68	26	
March 2025	107	43	38		1	2	103	35	
April 2025		43	27		3		88	34	
May 2025	104	49	33		2	1	102	45	
June 2025	88	49	25		1	1	90	44	

Skilled Birth Deliveries 2024/2025 FY

Year	Normal Deliveries	Caesarian Sections	Total Deliveries
2021	142	0	142
2022	615	0	615
2023	629	2	631
2024	695	33	728
2025	825	72	897

Maternal and Child Health(MCH) Data FY 2023/2024

Year	ANC Attendance	CWC Attendance	FP Attendance	PNC Attendance
July 2023	227	408	36	153
August 2023	237	447	36	77
September 2023	221	409	54	89
October 2023	236	377	15	85
November 2023	195	387	25	56
December 2023	168	281	32	57
January 2024	168	366	41	62
February 2024	193	340	40	58
March 2024	175	396	36	61
April 2024	164	318	33	68
May 2024	170	322	41	54
June 2024	177	315	41	66

Challenges experienced in 2024/2025 FY

1. Lack of enough space to offer more services, i.e.
 - a. No observation area at OPD
 - b. The Hospital lacks an NBU and we are forced to refer neonates for further care
2. The hospital lacks dental care services
3. Inadequate ward space to separate surgical from medical cases as well as an isolation room
4. Inadequate information technology infrastructure. Need operational EMR system. This has affected the data of OPD attendances captured which is not a true reflection of the hospital workload
5. The hospital faced financial challenges due to delays in disbursement of AIE funds thus a pile up in the accrued debt. The hospital is owed a huge sum of money by the defunct NHIF that has resulted in accumulation of hospital debt.
6. The hospital has inadequate human resources for health to achieve full potential as a level 4 hospital. A number of healthcare workers have existed the facility without replacement worsening the deficit. Only one anaesthetist and inadequate eye care specialists despite a big state of the art eye unit.
7. The facility lacks a mortuary which is one of the key requirements for a level 4 hospital.

Sponsorships and partnerships

The hospital has been having partnerships with NGOs, and the private sector members both within Kenya and even abroad. Local partners include USAID Tujenge Jamii(UTJ), Dandelion Africa Ltd, Lomanira SPA, KCB Bank, Skyline Ltd, Boresha Sacco Ltd among others. International partners include Kwangju Christian Hospital -South Korea, Salus Oculi International- Germany, among others.

Financial performance that includes:

Revenue sources,

The hospital's main source of revenue is user charges paid in form of cash, capitation and reimbursements by SHA. SHA pays capitation for insured members who access Primary Healthcare (PHC) services, and also pays a constant rate for childbirth deliveries and per-diems for inpatients in the hospital. The Hospital's BOM also passed that the oxygen generated from our Oxygen plant is to be given to both private and public health facilities at a fee.

Utilisation of funds, etc:

All the money received by the hospital is banked into a revenue account and budgeting is done on quarterly basis. Funds are allocated according to prioritization by the hospital's departments represented in the hospital management team (HMT) and approved by the Board. All these funds are only expended after securing Authority to Incur Expenditure signed by the Chief Officer, Medical Services.

9.Environmental And Sustainability Reporting

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

i) Environmental performance

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

ii) Sustainability strategy and profile

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

iii) Employee welfare

The hospital has permanent and pensionable employees, contracted employees under the Universal Health Coverage (UHC) program & Covid-19 program and Casual staff. There is no gender discrimination at recruitment. However, most of our employees are female since most are ones who apply for cleaning and nursing work. The casual staff are being enrolled into a personal accident cover and other contributions like SHA and NSSF are made promptly. Regular staff engagements are held with each cadre quarterly and the minutes kept. The staff also have their own welfare meetings where they assist one another in times of funerals or other social gatherings that encourage their interactions. The hospital holds annual dinners/team building days to celebrate every staff and best performing departments are rewarded. The County also rewards best performing employees on yearly basis as suggested by the departments. The department of Medical psychology held a briefing and an assessment on Mental Health in the workplace for the staff working in the facility.

iv) Market place practices-

a) Responsible competition practice.

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

b) Responsible Supply chain and supplier relations

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

c) Responsible marketing and advertisement

The hospital does marketing and advertisement campaigns through the help of sub county health management team led by the office of sub county health coordinator

d) Product stewardship

Mogotio sub county hospital has been offering quality patient-based services by licenced and competent staff and sourcing for quality Health Products and Technologies from reputable suppliers such as KEMSA and other pre-qualified private suppliers.

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

Mogotio Sub County Hospital has been working with all stake holders to ensure quality of living standard in the community. The hospital is involved in charitable walks where it provides emergency services. The hospital participates in a number of corporate social responsibilities such as tree planting and other charitable organization.

10. Report of The Board of Management

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

Principal activities

The principal activities of the entity are to provide:

- i. Outpatient and Inpatient services
- ii. Maternal, Neonatal and Child Health(MNCH)
- iii. Basic Surgical and Anaesthetic services
- iv. Laboratory and Diagnostic services
- v. Pharmacy and Medical Supplies Management
- vi. HIV, TB and Other Communicable Disease Programs
- vii. Non-Communicable Disease services
- viii. Public Health and Community Outreach
- ix. Emergency and Referral Coordination
- x. Training and Capacity building for students and staff

Results

The results of the entity for the year ended June 30 2025 are set out on pages 1 to 61

Board of Management

Mogotio Sub County *Hospital (Baringo County Government)*
Annual Report and Financial Statements for The Year Ended 30th June 2025

The members of the Board who served during the year are shown on page vi to ix. During the year, no director(s) retired/ resigned, and no director (s) was appointed.

Auditors

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

By Order of the Board

DR. JOSEPH. W. WAMAINA

Name

Secretary to the Board

11. Statement of Board of Management’s Responsibilities

Section 164 of the Public Finance Management Act, 2012 requires the Board of Management to prepare financial statements in respect of that Mogotio Sub County Hospital, which give a true and fair view of the state of affairs of Mogotio Sub County Hospital at the end of the financial year 2024/2025 and the operating results of the Mogotio Sub County Hospital for that year 2024/2025. The Board of Management is also required to ensure that the Mogotio Sub County Hospital keeps proper accounting records which disclose with reasonable accuracy the financial position of the Mogotio Sub County Hospital. The Board members are also responsible for safeguarding the assets of the Hospital.

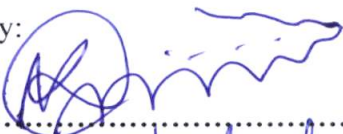
The Board of Management is responsible for the preparation and presentation of the Hospital’s financial statements, which give a true and fair view of the state of affairs of Mogotio sub County Hospital for and as at the end of the financial year ended on June 30, 2025. This responsibility includes: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

The Board of Management accepts responsibility for the Hospital’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. The Board members are of the opinion that the Hospital’s financial statements give a true and fair view of the state of Hospital’s transactions during the financial year ended June 30, 2025, and of the Hospital’s financial position as at that date. The Board members further confirm the completeness of the accounting records maintained for the Hospital, which have been relied upon in the preparation of the Hospital’s financial statements as well as the adequacy of the systems of internal financial control.

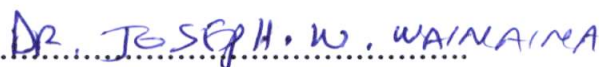
In preparing the financial statements, the Board have assessed the Hospital's ability to continue as a going concern and that nothing has come to the attention of the Board of management to indicate that the Hospital will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Hospital's financial statements were approved by the Board on 30/06/2025 and signed on its behalf by:



.....
Name:
Chairperson
Board of Management



.....
Name:
Accounting Officer

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON MOGOTIO SUB - COUNTY LEVEL 4 HOSPITAL FOR THE YEAR ENDED 30 JUNE, 2025 - COUNTY GOVERNMENT OF BARINGO

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 that 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 Mogotio Sub - County Level 4 Hospital – County Government of Baringo set out on pages 1 to 56, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and the

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

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

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

The statement of financial position reflects total assets balance of Kshs.20,427,084. However, the recomputed amount is Kshs.27,329,879 resulting in an unexplained variance of Kshs.6,902,795.

Further, the statement reflects net assets (accumulated surplus and capital fund) balance of Kshs.17,389,616. However, the statement of changes in net assets reflects total net assets amount of Kshs.4,676,732 resulting in an unexplained variance of Kshs.12,712,884.

The statement of cash flows reflects cash and cash equivalents opening balance of Kshs.5,508,408. However, the previous year's audited financial statements reflect a balance of Kshs.6,319,865 resulting in an unexplained variance of Kshs.811,457.

The statement of cash flows reflects net cash inflows from operating activities amount of Kshs.1,021,672. However, Note 43 to the financial statements reflects a net cash outflows amount of Kshs.12,333,674 resulting in an unexplained variance of Kshs.13,355,346.

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

2. Variance of Rendering of Services – Medical Services Income Amount

The statement of financial performance reflects nil amount in respect of rendering of services – medical service income whereas the corresponding Note 11 to the financial statements reflects an amount of Kshs.16,869,350 resulting to an unexplained variance of Kshs.16,869,350.

In the circumstances, the accuracy and completeness of the rendering of service – medical service income amount could not be confirmed.

3. Unsupported Receivables from Exchange Transactions

The statement of financial position reflects receivables from exchange transactions balance of Kshs.10,451,842 as disclosed by Note 29 to the financial statements. However, the management did not provide the detailed ledger or schedule indicating the total claims made to Social Health Authority (SHA) during the year, the rejected claims and paid claims to support the receivables balances. In addition, the Management did not include receivables from National Health Insurance Fund (NHIF) as at the end of previous financial year.

In the circumstances, the accuracy, completeness and existence of the receivables from exchange balances of Kshs.10,451,842 could not be confirmed.

4. Inaccuracy in the Cash and Cash Equivalent Balances

The statement of financial position reflects cash and cash equivalent balance of Kshs.11,093,220. However, the corresponding Note 27 to the financial statements reflect Kshs.9,599,094, resulting to unreconciled variance of Kshs.1,494,126. Further, the statement of cash flows reflects a balance of Kshs.3,686,477 resulting to an unexplained and unreconciled variance of kshs.7,406,743.

In the circumstances, the accuracy and completeness of the cash and cash equivalent balance of Kshs.11,093,220 could not be confirmed.

5. Unconfirmed Property, Plant and Equipment Balance

The statement of financial position reflects a balance of Kshs.401,000 in respect of property, plant and equipment as disclosed in Note 32 to the financial statements. Review of records revealed that the Hospital only recognized assets that were acquired during the financial year under review. However, all other assets acquired in the previous periods including land and buildings within which the Hospital is situated were not disclosed in the financial statements. In addition, the asset register provided for audit was not fully updated, the Hospital's assets were not tagged and there were no ownership documents to support the available assets including the land on which the Hospital stands.

The statement of financial performance and Note 32 to the financial statements reflect a Nil amount in respect to depreciation and amortization expense. During the year under review Management did not compute or disclose the depreciation amount for the assets of the Hospital or the depreciation policy in the financial statements. No explanation was provided for this anomaly.

In the circumstances, the accuracy, completeness, existence, ownership and valuation of the property, plant and equipment balance of Kshs.401,000 could be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Mogotio Sub - County Level 4 Hospital County - Government of Baringo 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 budget versus actual amount reflects final receipt budget and actual on comparable basis of Kshs.19,534,155 and Kshs.12,998,085 respectively, resulting to underfunding of Kshs.6,536,070 or 33% of the budget. Further, the statement reflects that the Hospital spent Kshs.10,154,481 against actual receipt of Kshs.12,998,085 resulting to under absorption of Kshs.2,843,604 or 22% of the actual receipts.

The under-funding and under-absorption affected the planned activities and may have impacted negatively on service delivery to the public

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the prior year's audit report, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. Review of the status during the audit of the Hospital for the financial year 2024/2025 revealed that the following nine (9) issues remained unresolved:

No.	Financial Year	Audit Issue
1	2023/2024	Unsupported Revenue Amounts
2	2023/2024	Non-Disclosure of Inventories Balance
3	2023/2024	Non-Disclosure of Property, Plant and Equipment Balance
4	2023/2024	Variance in the Trade and Other Payables Balance
5	2023/2024	Lack of an Approved Budget
6	2023/2024	Inadequacy in the Implementation of Universal Health Coverage (UHC)
7	2023/2024	Irregular Engagement of Casual Workers
8	2023/2024	Failure to Establish an Audit committee and Internal Audit Unit Function
9	2023/2024	Weak Internal Controls Related to Cash Purchases and Lack of Imprest System

Other Information

The Management are responsible for the Other Information set out on page iii to xxix which comprise of Key Entity Information and Management, The Board of Management, Chairman's Statement, Report of the Medical Superintendent, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Board of Management and Statement of Board of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Hospital's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information and I am required to report that fact. Based on the audit procedures performed and the matters described in my Basis for Qualified Opinion, I confirm that Other Information is not materially inconsistent with the financial statements.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Inadequacy in the Implementation of Universal Health Coverage

Review of Hospital records and interviews on verification of services rendered, equipment used and medical specialists in the Hospital at the time of audit revealed that the Hospital did not meet the requirements of Kenya Quality Model for Health Policy Guidelines due to staff deficits by sixty-eight (68) staff requirements against the staff establishment as shown below.

Staff Requirements	Level 4 Standard	Number in Hospital	Variance	Percentage %
Medical officers	16	3	13	81%
Anesthesiologist	2	0	2	100%
General surgeons	2	0	2	100%

Staff Requirements	Level 4 Standard	Number in Hospital	Variance	Percentage %
Gynecologists	2	0	2	100%
Pediatrics	2	1	1	100%
Radiologists	2	0	2	100%
Kenya Registered Community Health Nurses	75	29	46	61%
Total	101	33	68	67%

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

Service	Level 4 Hospital Standard	Actuals In the Hospital	Variance	Percentage %
Beds	150	120	30	20%
Resuscitare (2 in Labor & 1 in Theatre)	2	3	+1	
New Born Unit Incubators	5	2	3	60%
New Born Unit Cots	5	0	5	100%
Functional ICU Beds	6	0	6	100%
High Dependency Unit (HDU) Beds	6	0	6	100%
Renal Unit With at Least 5 Dialysis Machines	5	0	5	100%
Two Functional Operational Theatres - Maternity & General	2	1	1	50%

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

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

2. Non-Compliance with Facility Improvement Financing Act, 2023

Review of Baringo County records in comparison of the Hospital records revealed that the Hospital collected an amount of Kshs.8,243,251 and an amount of Kshs.7,969,100 was reimbursed to the Hospital resulting in an outstanding reimbursement totaling Kshs.274,151. This was contrary to Section 5(1) of the Facilities Improvement Fund Act, 2023 that stipulates that there shall be retention of all monies raised or received on behalf of the health facilities.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, 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. Lack of Audit Committee and Internal Audit Function

During the year under review, the Hospital did not have an established Audit Committee of the Board and an Internal Audit Function. This is contrary to the Regulation 155 (2) of the Public Finance Management (County Governments) Regulations, 2015 which states that an Accounting Officer shall ensure that the organizational structure of the internal audit unit facilitates - the entity to accomplish its internal audit responsibilities. Further, Regulation 167(1) states that subject to paragraph (2) of the regulation, each County Government entity shall establish an audit committee.

In the circumstances, the effectiveness of the internal controls, risk management and governance could not be confirmed.

2. Lack of Risk Management Policy

During the year under review the hospital did not have a risk management policy to guide management in risk evaluation and decision making. This was contrary to Regulation 158(1) of the Public Financial Management (County Governments) Regulations, 2015 which stipulates that the Accounting Officer shall ensure that the County Government entity develops risk management strategies, which include fraud prevention mechanism, and the County Government entity develops a system of risk management and internal control that builds robust business operations.

In the circumstances, the effectiveness of internal controls in relation to risk management and fraud detection and prevention, could not be confirmed.

3. Lack of Approved Staff Establishment and Human Resources Manual

The statement of financial performance reflects employee costs worth Kshs.4,832,870 as disclosed by Note 16 to the financial statements. During the year under review, the Hospital did not have an approved staff establishment and a human resources manual for its staff detailing different cadres, available staff in the cadre, required number of employees and the employee gap. This was contrary to Section B.2 (1) of the Human Resources Policies and Procedures Manual for the Public Service, May, 2016 which states that every Ministry/State Department or public entity shall prepare human resource plans to support achievement of goals and objectives in their Strategic plans; and the plans shall be based on comprehensive job analysis and shall be reviewed every year to address emerging issues and needs. It was further observed that the Hospital had not established key departments such as procurement and human resource departments.

In the circumstances, Management may not be able to determine if the Hospital is operating with an optimal number of staff for effective service delivery to the public.

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

Responsibilities of Management and Board of Management

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

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

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

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

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

16 December, 2025

Mogotio Sub County Hospital (Baringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

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

Description	Note	FY 2024/2025	FY2023/2024
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from the County Government	6	9,599,094	7,233,072
In- kind contributions from the County Government	7	0	0
Grants from donors and development partners	8	0	0
Transfers from other Government entities	9	10,492,216	3,490,950
Public contributions and donations	10	0	0
		20,091,310	10,724,022
Revenue from exchange transactions			
Rendering of services- Medical Service Income	11	0	0
Revenue from rent of facilities	12	0	0
Finance /Interest Income	13	0	0
Miscellaneous Income	14	0	2,274,063
Revenue from exchange transactions		0	2,274,063
Total revenue		20,091,216	12,998,085
Expenses			
Medical/Clinical costs	15	7,466,047	4,334,681
Employee costs	16	4,832,870	2,061,500
Board of Management Expenses	17	516,000	407,000
Depreciation and amortization expense	18	0	0
Repairs and maintenance	19	1,835,285	1,482,309
Grants and subsidies	20	0	0
General expenses	21	4,419,436	1,868,992
Finance costs	22	0	0
Total expenses		19,069,638	10,154,482
Other gains/(losses)		0	0
Gain/Loss on disposal of non-Current assets	23	0	0

Mogotio Sub County Hospital (Baringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

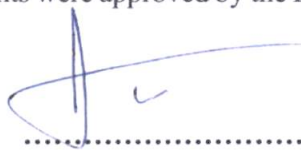
Description	Note	FY 2024/2025	FY2023/2024
		Kshs	Kshs
Unrealized gain on fair value of investments	24	0	
Medical services contracts Gains/Losses	25	0	0
Impairment loss	26	0	0
Gain on foreign exchange transactions		0	0
Total other gains/(losses)		0	0
Net Surplus / (Deficit) for the year		1,021,672	2,843,603

(The notes set out on pages 28 to 61 form an integral part of the Annual Financial Statements.)

The Hospital's financial statements were approved by the Board on 20/06/2025 and signed on its behalf by:



Chairman
Board of Management



Head of Finance
ICPAK No:
ASSOC/1107



Medical Superintendent

MEDICAL SUPERINTENDENT
MOGOTIO SUB COUNTY HOSPITAL-BARINGO
04 DEC 2025
 Sign.....
 P. O BOX 117-20105, MOGOTIO

Mogotio Sub County Hospital (Baringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025


14. Statement of Financial Position As At 30th June 2025

Description	Note	FY 2024/2025	FY 2023/2024
		Kshs	Kshs
Assets			
Current assets			
Cash and cash equivalents	27	11,093,220	2,664,805
Prepayments	28	0	0
Receivables from exchange transactions	29	10,451,842	0
Receivables from non-exchange transactions	30	0	0
Inventories	31	5,383,817	0
Total Current Assets		26,928,879	2,664,805
Non-current assets			
Property, plant, and equipment	32	401,000	0
Intangible assets	33	0	0
Investment property	34	0	0
Biological Assets	35	0	0
Total Non-current Assets		401,000	0
Total assets (A)		20,427,084	2,664,805
Liabilities			
Current liabilities			
Trade and other payables	36	3,037,468	1,087,915
Refundable deposits from Patients/Prepayments	37	0	0
Provisions	38	0	0
Finance lease obligation	39	0	0
Current portion of deferred income	40	0	0
Current portion of borrowings	41	0	0
Total Current Liabilities		3,037,468	1,087,915
Non-current liabilities			
Provisions	38	0	0
Non-Current Finance lease obligation	39	0	0
Non-Current portion of deferred income	40	0	0
Non - Current portion of borrowings	41	0	0

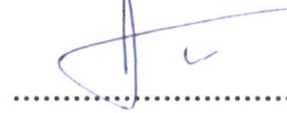
Mogotio Sub County Hospital (Baringo County Government)
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Description	Note	FY 2024/2025	FY 2023/2024
		Kshs	Kshs
Service concession Arrangements	42	0	0
Total non-current liabilities		0	0
Total Liabilities (B)		3,037,468	1,087,915
Net assets (A-B)		17,389,616	1,576,890
Represented by:			
Revaluation reserve		0	0
Accumulated surplus/Deficit		7,341,534	3,655.060
Capital Fund		10,048,082	0
Net Assets		17,389,616	3,655,060

The Hospital's financial statements were approved by the Board on 30/06/2025 and signed on its behalf by:



Chairman
Board of Management



Head of Finance
ICPAK No:
 Assoc 11107



Medical Superintendent
MEDICAL SUPERINTENDENT
MOGOTIO SUB COUNTY HOSPITAL-BARINGO
04 DEC 2025
 Sign.....
 P. O BOX 117-20105, MOGOTIO

Mogotio Sub County Hospital (Baringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

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

Description	Revaluation reserve	Accumulated surplus/Deficit	Capital Fund	Total
As at July 1, 2023 (previous year)	0	0	0	0
Revaluation gain	0	0	0	0
Surplus/(deficit) for the year	0	1,021,672	0	1,021,672
Capital/Development grants	0	0	0	0
As at June 30, 2024 (previous year)	0	3,655,060	0	3,655,060
At July 1, 2024(current year)	0	3,655,060	0	3,655,060
Revaluation gain	0	0	0	0
Surplus/(deficit) for the year	0	1,021,672	0	1,021,672
Capital/Development grants	0	0	0	0
At June 30, 2025 (current year)	0	4,676,732	0	4,676,732

Mogotio Sub County Hospital (Baringo County Government)
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16. 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			
Transfers from the County Government		9,599,094	7,295,982
Grants from donors and development partners		0	0
Transfers from other Government entities		0	0
Public contributions and donations		0	0
Rendering of services- Medical Service Income		10,492,216	4,239,497
Revenue from rent of facilities		0	0
Finance / interest income		0	0
Miscellaneous receipts		0	2,274,063
Total Receipts		20,091,310	13,809,542
Payments			
Medical/Clinical costs		7,466,047	4,334,681
Employee costs		4,832,870	2,061,500
Board of Management Expenses		516,000	407,000
Repairs and maintenance		1,835,285	1,482,309
Grants and subsidies		0	0
General expenses		4,419,435.50	1,868,992
Finance costs		0	0
Refunds paid out		0	0
Total Payments		19,069,638	10,154,482
Net cash flows from operating activities	43	1,021,672	3,655,060
Cash flows from investing activities			
Purchase of property, plant, equipment		0	0
Purchase of intangible assets		0	0
Proceeds from the sale of PPE		0	0
Acquisition of investments		0	0
Net cash flows used in investing activities		0	0
Cash flows from financing activities			
Proceeds from borrowings		0	0
Repayment of borrowings		(0)	(0)
Capital grants received		0	0

Mogotio Sub County Hospital (Baringo County Government)
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Net cash flows used in financing activities		(0)	(0)
Net increase/(decrease) in cash and cash equivalents		1,021,672	0
Cash and cash equivalents as at 1 July	27	2,664,805	2,664,805
Cash and cash equivalents as at 30 June	27	3,686,477	5,508,408.25

17. Statement of Comparison of Budget and Actual Amounts for Year Ended 30 Jun 20XX

Description	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilisation
	a	b	c=(a+b)	d	e=(c-d)	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Budget carryovers from the previous year	-	0	0	0	0	0%
Receipts						
Transfers from the County Government	9,599,094	0	9,599,094	7,233,072	2,366,022	75%
Grants from donors and development partners	0	0	0	0	0	0%
Transfers from other Government entities	10,492,216	0	10,492,216	3,490,950	6,712,910	33%
Public contributions and donations	0	0	0	0	0	0%
Rendering of services- Medical Service Income	0	0	0	0	0	0%
Revenue from rent of facilities	0	0	0	0	0	0%
Finance / interest income	0	0	0	0	0	0%
Miscellaneous receipts (<i>specify</i>)		0	2,664,805	2,274,063	390,742	85%
Total receipts	20,091,310	0	19,534,155	12,998,085	6,536,070	67%
Payments		0				
Medical/Clinical costs	7,466,042	0	7,466,042	4,334,681	3,131,361	58%
Employee costs	4,832,870	0	4,832,870	2,061,500	2,771,370	43%
Remuneration of directors	516,000	0	516,000	407,000	109,000	79%
Repairs and maintenance	1,835,285	0	1,835,285	1,482,309	352,976	81%
Grants and subsidies	0	0	0	0	0	0%
General expenses	4,319,436	0	4,319,435.50	1,868,991.75	2,450,443.75	43%
Finance costs	0	0	0	0	0	0%
Refunds	0	0	0	0	0	0%
Total Operational Expenditure paid	19,069,638	0	19,069,635.5	10,154,481.75	8,915,153.75	53%
Capital Expenditure paid	0	0	0		0	0%

**Mogotio Sub County Hospital (Baringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025**

Surplus	1,021,672	0	464,517.50	2,843,603.25	(2,379,085.75)	%
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Budget Reconciliation

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

18. Notes to the Financial Statements

1. General Information

Mogotio Sub County Hospital entity is established by and derives its authority and accountability from PFM Act. The entity is wholly owned by the Baringo County Government and is domiciled in Baringo County in Kenya. The entity's principal activity is to provide Health and medical care.

2. Statement of Compliance and Basis of Preparation

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

3. Adoption of New and Revised Standards

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

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

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

Standard	Effective date and impact:
	<p>criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
<p>IPSAS 46 Measurement</p>	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
<p>IPSAS 47- Revenue</p>	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non-exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
<p>IPSAS 48- Transfer Expenses</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and</p>

Standard	Effective date and impact:
	<p>cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
<p>IPSAS 49- Retirement Benefit Plans</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
<p>IPSAS 50: Exploration For & Evaluation of Mineral Resources</p>	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the 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. <p><i>State the expected impact of the standard to the Entity if relevant</i></p>

iii) Early adoption of standards

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

4. Summary of Significant Accounting Policies

a. Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other Government entities

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

ii) Revenue from exchange transactions

Rendering of services

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

Sale of goods

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

Interest income

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

Rental income

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

Notes to the Financial Statements (Continued)

b. Budget information

The original budget for FY 2024/2025 was approved by Board on *xxxx*. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Hospital recorded additional appropriations of *xxxx* on the FY *xxx* budget following the Board's approval. The *entity's* budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget.

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

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

c. Taxes

Sales tax/ Value Added Tax

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

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

Notes to the Financial Statements (Continued)

d. Investment property

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

Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over a period of 4 years. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

e. Property, plant and equipment

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

Notes to the Financial Statements (Continued)

f. Leases

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

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

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

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

g. Intangible assets

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

Notes to the Financial Statements (Continued)

h. Biological Assets

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

i. Research and development costs

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

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

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

j. Financial instruments

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

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

Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value

through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through net assets/ equity

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

Fair value through surplus or deficit

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

Trade and other receivables

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

Impairment

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

Financial liabilities

Classification

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

k. Inventories

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

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

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

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

l. Provisions

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

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

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

Notes to the Financial Statements (Continued)

m. Social Benefits

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

n. Contingent liabilities

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

o. Contingent assets

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

p. Nature and purpose of reserves

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

q. Changes in accounting policies and estimates

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

r. Employee benefits

Retirement benefit plans

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

s. Foreign currency transactions

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

t. Borrowing costs

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

u. Related parties

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

v. Service concession arrangements

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

w. Cash and cash equivalents

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

x. Comparative figures

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

y. Subsequent events

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

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

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

Useful lives and residual values

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

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

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note xxx. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

Notes to Financial Statements Continued

6. Transfers from the County Government

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Unconditional grants		
Operational grant	0	0
Level 4/5 grants	0	0
Unconditional development grants	0	0
Other grants (<i>specify</i>)	0	0
	0	0
Conditional grants	0	0
User fee forgone	0	0
Transforming health services for Universal care project (THUCP)	0	0
DANIDA	0	0
Wards Development grant	0	0
Paediatric block grant	0	0
Administration block grant	0	0
Laboratory grant	0	0
Total government grants and subsidies	0	0

6 b Transfers from The County Government

Name of the Entity sending the grant	Amount recognized to Statement of financial performance* KShs	Amount deferred under deferred income KShs	Amount recognised in capital fund.	Total grant income during the year	Comparative Period
			KShs	KShs	KShs
Baringo County Government	9,599,094	0		9,599,094	7,233,072
Total	9,599,094	0		9,599,094	7,233,072

Notes to Financial Statements Continued

7. In Kind Contributions from The County Government

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Salaries and wages	0	0
Medical supplies-Drawings Rights (KEMSA)	0	0
Pharmaceuticals and Non-Pharmaceutical Supplies (other suppliers)	0	0
Utility bills	0	0
Total grants in kind	0	0

8. Grants From Donors and Development Partners

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

(Provide brief explanation for this revenue)

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

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

Notes to Financial Statements Continued

9. Transfers From Other Government Entities

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Transfer from National Government (Ministry of Health)	0	0
Transfer from NHIF/SHA	10,492,216	3,490,950
Transfer from other Institute	0	0
Total Transfers	10,492,216	3,490,950

10. Public Contributions and Donations

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Public donations	0	0
Donations from local leadership	0	0
Donations from religious institutions	0	0
Donations from other international organisations and individuals	0	0
Other donations(<i>specify</i>)	0	0
Donations in kind-amortised	0	0
Total donations and sponsorships	0	0

(Provide brief explanation for this revenue)

10 (a) Reconciliations of amortised grants

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Balance unspent at beginning of year	0	0
Current year receipts	0	0
Amortised and transferred to revenue	0	0
Conditions to be met – remain liabilities	0	0

Notes to Financial Statements Continued

11. Rendering of Services-Medical Service Income

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Transfer from County Government	9,599,050	7,233,072
Transfer from NHIF	7,270,256	3,490,950
Pharmaceuticals	0	0
Non-Pharmaceuticals	0	0
Laboratory	0	0
Radiology	0	0
Orthopedic and Trauma Technology	0	0
Theatre	0	0
Accident and Emergency Service	0	0
Anesthesia Service	0	0
Ear Nose and Throat service	0	0
Nutrition service	0	0
Cancer centre service	0	0
Dental services	0	0
Reproductive health	0	0
Paediatrics services	0	0
Farewell home services	0	0
Ambulance services	0	0
Other medical services income (<i>specify</i>)	0	0
Total revenue from the rendering of services	16,869,350	10,724,022

(Other medical services fee relates to other charges not listed above and should be specified)

Notes to the Financial Statements (Continued)

12. Revenue From Rent of Facilities

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Residential property	0	0
Commercial property	0	0
Total Revenue from rent of facilities	0	0

(Provide brief explanation for this revenue)

13. Finance /Interest Income

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Interest income from Cash investments and fixed deposits	0	0
Interest income from short- term/ current deposits	0	0
Interest income from Treasury Bills	0	0
Interest income from Treasury Bonds	0	0
Interest from outstanding debtors	0	0
Total finance income	0	0

(Provide brief explanation for this revenue)

14. Miscellaneous Income

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Insurance recoveries	0	0
Income from sale of tender	0	0
Services concession income	0	0
Sale of goods (water, publications, containers etc)	0	0
Write backs (Deposits, payments in advance etc)	0	0
Bad debts recovered	0	0
<i>Others-</i>	0	2,274,063
Total Miscellaneous income	0	2,274,063

(NB: All income should be classified as far as possible in the relevant classes and miscellaneous income should be used to recognise income not elsewhere classified).

Notes to the Financial Statements (Continued)

15. Medical/ Clinical Costs

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Dental costs/ materials	0	0
Laboratory chemicals and reagents	1,308,431	831,350
Public health activities	0	0
Food and Ration	934,755	1,264,160
Uniform, clothing, and linen	13,000	0
Dressing and Non-Pharmaceuticals	637,535	629,636
Pharmaceutical supplies	3,414,289	664,675
Health information stationery	454,807	337,000
Reproductive health materials	0	0
Sanitary and cleansing Materials	194,830	121,230
Purchase of Medical gases	0	0
X-Ray/Radiology supplies	296,600	0
Medical Equipment	288,300	486,630
Other medical related clinical costs (firewood)	101,500	0
Total medical/ clinical costs	7,466,047	4,334,681

16. Employee Costs

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Salaries, wages, and allowances	4,165,523	1,711,060
Contributions to pension schemes	530,460	247,440
Service gratuity	0	0
Performance and other bonuses	0	0
Staff medical expenses and Insurance cover	136,887	103,000
Group personal accident insurance and WIBA	0	0
Social contribution	0	0
Other employee costs (<i>specify</i>)		0
Employee costs	4,832,870	2,061,500

Notes to the Financial Statements (Continued)

17. Board of Management Expenses

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Chairman's Honoraria	0	0
Sitting allowance	516,000	407,000
Mileage	0	0
Insurance expenses	0	0
Induction and training	0	0
Travel and accommodation allowance	0	0
Airtime allowances	0	0
Total	516,000	407,000

18. Depreciation and Amortization Expense

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Property, plant and equipment	0	0
Intangible assets	0	0
Investment property carried at cost	0	0
Total depreciation and amortization	0	0

19. Repairs And Maintenance

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Property- Buildings	1,351,235	0
Medical equipment	241,700	0
Office equipment	0	0
Furniture and fittings	0	0
Computers and accessories	0	90,570
Motor vehicle expenses	243,350	248,739
Maintenance of civil works	0	1,143,000
Total repairs and maintenance	1,835,285	1,482,309

Notes to the Financial Statements (Continued)

20. Grants And Subsidies

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Community development and social work	0	0
Education initiatives and programs	0	0
Free/ subsidised medical camp	0	0
Disability programs	0	0
Free cancer screening	0	0
Social benefit expenses	0	0
Other grants and subsidies(<i>specify</i>)	0	0
Total grants and subsidies	0	0

Social benefit schemes include benefits such as cash transfers for unemployment or elderly in line with IPSAS 42.

21. General Expenses

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Advertising and publicity expenses	0	0
Catering expenses	269,750	0
Waste management expenses	0	0
Insecticides and rodenticides	650	0
Audit fees	0	0
Bank charges	18,057.50	25103.75
Conferences and delegations	0	0
Consultancy fees	0	0
Contracted services	0	0
Electricity expenses	2,207,000	448,000
Fuel and Lubricants	403,149	0
Insurance	0	0
Research and development expenses	0	250,130
Travel and accommodation allowance	268,800	0
Legal expenses	0	0
Licenses and permits	0	0
Courier and postal services	0	142,000
Printing and stationery	0	50,170
Hire charges	0	0
Rent expenses	0	0
Water and sewerage costs	241,450	80,190

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Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Skills development levies	0	0
Telephone and mobile phone services	44,200	0
Internet expenses	59,165	109,198
Staff training and development	0	0
Subscriptions to professional bodies	0	0
Subscriptions to newspapers periodical, magazines, and gazette notices	0	0
Library books/Materials	0	0
Parking charges	0	764,200
Total General Expenses	4,419,436	1,868,991.75

22. Finance Costs

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Borrowings (amortized cost) *	0	0
Finance leases (amortized cost)	0	0
Interest on Bank overdrafts/Guarantees	0	0
Interest on loans from commercial banks	0	0
Total finance costs	0	0

(Borrowing costs that relate to interest expense on acquisition of non-current assets and do not qualify for Capitalisation as per IPSAS 5: on borrowing costs should be included under this note.)

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

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Property, plant, and equipment	0	0
Intangible assets	0	0
Other assets not capitalised (<i>specify</i>)	0	0
Total gain on sale of assets	0	0

24. Unrealized Gain On Fair Value Investments

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Investments at fair value	0	0
Total gain	0	0

Notes to the Financial Statements (Continued)

25. Medical Services Contracts Gains /Losses

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Comprehensive care contracts with NHIF/SHA	0	0
Non- Comprehensive contracts care with NHIF/SHA	0	0
Linda Mama Program	0	0
Waivers and Exemptions	0	0
Total Gain/Loss	0	0

26. Impairment Loss

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Property, plant, and equipment	0	0
Intangible assets	0	0
Investments	0	0
Total impairment loss	0	0

27. Cash And Cash Equivalents

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Current accounts	9,599,094	7,295,982
On - call deposits	0	0
Fixed deposits accounts	0	0
Cash in hand	0	0
Others(<i>specify</i>)- Mobile money	0	0
Total cash and cash equivalents	9,599,094	7,295,982

Notes to the Financial Statements (Continued)

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

Description		FY 2024/2025	FY 2023/2024
Financial institution	Account number	KShs	KShs
a) Current account			
Kenya Commercial bank	1243383097	9,599,094	7,295,982
Equity Bank, etc		0	0
Sub- total		9,599,094	7,295,982
b) On - call deposits			
Kenya Commercial bank		0	0
Equity Bank – etc		0	0
Sub- total		0	0
c) Fixed deposits account		0	0
Bank Name		0	0
Sub- total		0	0
d) Others(specify)		0	0
cash in hand		0	0
Mobile money- Mpesa, Airtel money		0	0
Sub- total		0	0
Grand total		9,599,094	7,295,982

Provide disclosure on any restricted cash that the entity is holding.

28. Prepayments

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Insurance	0	0
Rent	0	0
Water	0	0
Internet	0	0
Others specify	0	0
Total	0	0

29. Receivables From Exchange Transactions

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Medical services receivables	10,451,842	0
Rent receivables	0	0
Other exchange debtors	0	0
Less: impairment allowance	(0)	0
Total receivables	10,451,842	0

(Entity to state the expected credit loss rates for various categories of its receivables. The entity should also disclose how ECL was arrived at in line with provisions of IPSAS 41.)

Analysis of Receivables From Exchange Transactions

Description	FY 2024/2025		FY 2023/2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	10,451,842	100%	0	%
Between 1- 2 years	0	0%	0	%
Between 2-3 years	0	0%	0	%
Over 3 years	0	0%	0	%
Total (a+b)	10,451,842	100%	0	%

30. Receivables From Non-Exchange Transactions

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Transfers from the County Government	0	0
Undisbursed donor funds	0	0
Other debtors (<i>non-exchange transactions</i>)	0	0
Less: impairment allowance	0	0
Total	0	0

(Undisbursed donor funds refer to funds expected where conditions for disbursements have been met by the recipient as at the reporting date)

Analysis of Receivables From Non-Exchange Transactions

Description	FY 2024/2025		FY 2023/2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	0	0%	0	0%
Between 1- 2 years	0	0%	0	0%
Between 2-3 years	0	0%	0	0%
Over 3 years	0	0%	0	0%
Total (a+b)	0	0%	0	0%

31. Inventories

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Pharmaceutical supplies	5,383,817	-
Maintenance supplies	0	-
Food supplies	0	-
Linen and clothing supplies	0	-
Cleaning materials supplies	0	-
General supplies	0	-
Less: provision for impairment of stocks	0	-
Total	5,383,817	-

Detailed disclosure on inventories

	FY 2024/2025	FY 2023/2024
Opening balance	0	0
Additional Inventory in the year	0	0
Inventory expensed in the year	0	0
Write-downs in the year	0	0
Others specify	0	0
Closing balance	5,383,817	0

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Notes to the Financial Statements (Continued)

32. Property, Plant and Equipment

Description	Land	Buildings and Civil works	Motor vehicles	Furniture, fittings, and office equipment	ICT Equipment	Plant and medical equipment	Other Assets (specify)	Capital Work in progress	Total
	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh		Ksh	Ksh
Cost									
At 1 July 2023 (previous year)	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0	0	0
Transfers/adjustments	0	0	0	0	0	0	0	0	0
Revaluation Adjustments	0	0	0	0	0	0	0	0	0
At 30th Jun 2024	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0
At 1 July 2024 (current year)	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	264,900	46,600	89500	0	401,000
Disposals	0	0	0	0	0	0	0	0	0
Transfer/adjustments	0	0	0	0	0	0	0	0	0
Revaluation Adjustments	0	0	0	0	0	0	0	0	0
At 30th Jun 2025	0	0	0	0	264,900	46,600	89500	0	401,000
Depreciation and impairment									
At 1 July 2023 (previous year)	0	0	0	0	0	0	0	0	0

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Description	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	0	0	0	0	0	0	0	0	0
Depreciation for the year	0	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0	0	0
Impairment	0	0	0	0	0	0	0	0	0
At 30 June 2024	0	0	0	0	0	0	0	0	0
At July 2025 (current year)	0	0	264,900	46,600	89500	401,00	0	0	0
Depreciation	0	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0	0	0
Impairment	0	0	0	0	0	0	0	0	0
At 30 th June 2024 (previous)	0	0	0	0	0	0	0	0	0
At 30 th Jun 2025 (current)	0	0	264,900	46,600	89500	401,000	0	0	0
Net book values									
At 30 th June 2025	0	0	264,900	46,600	89500	401,000	0	0	0
Transfer/adjustment	0	0	0	0	0	0	0	0	0

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Notes to the Financial Statements (Continued)

33. Intangible Assets-Software

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Cost		
At beginning of the year	0	0
Additions	0	0
Additions-Internal development	0	0
Disposal	0	0
At end of the year	0	0
Amortization and impairment		
At beginning of the year	0	0
Amortization for the period	0	0
Impairment loss	0	0
At end of the year	0	0
NBV	0	0

34. Investment Property

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
At beginning of the year	0	0
Additions	0	0
Disposals during the year	0	0
Fair value gain	0	0
Depreciation (<i>where investment property is at cost</i>)	0	0
Impairment	0	0
At end of the year	0	0

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Notes to the Financial Statements (Continued)

35. Biological Assets

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Trees in a plantation forest	0	0
Animals: Dairy Cattle, Pigs, Sheep	0	0
Others specify	0	0
Total	0	0

36. Trade and other Payables

Description	FY 2024/2025		FY 2023/2024	
	KShs		KShs	
Trade payables	3,037,468		0	
Employee dues	0		0	
Third-party payments (e.g. unremitted payroll deductions)	0		0	
Audit fee	0		0	
Doctors' fee	0		0	
Total trade and other payables	3,037,468		0	
Ageing analysis:	Current FY	% of the Total	Compa rative FY	% of the total
Under one year	3,037,468	100%	0	0%
1-2 years	0	0%	0	0%
2-3 years	0	0%	0	0%
Over 3 years	0	0%	0	0%
Total	3,037,468	100%	0	0%

37. Refundable Deposits from Customers/Patients

Description	FY 2024/2025		FY 2023/2024	
	KShs		KShs	
Medical fees paid in advance	0		0	
Credit facility deposit	0		0	
Rent deposits	0		0	
Others (specify)	0		0	
Total deposits	0		0	
Ageing analysis:	Current FY	% of the Total	Comparative FY	% of the Total

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Under one year	0	0%	0%	%
1-2 years	0	0%	0%	%
2-3 years	0	0%	0%	%
Over 3 years	0	0%	0%	%
Total	0	0%	0%	%

38. Provisions

Description	Leave provision	Bonus provision	Other provision	Total
	KShs	KShs	KShs	KShs
Balance at the beginning of the year	0	0	0	0
Additional Provisions	0	0	0	0
Provision utilised	0	0	0	0
Change due to discount & time value for money	0	0	0	0
Total provisions	0	0	0	0
	0	0	0	0
Current Provisions	0	0	0	0
Non-Current Provisions	0	0	0	0
Total Provisions	0	0	0	0

39. Finance Lease Obligation

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Current Lease obligation	0	0
Long term lease obligation	0	0
Total	0	0

40. Deferred Income

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Current Portion	0	0
Non-Current Portion	0	0
Total	0	0

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Notes to the Financial Statements (Continued)

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

Description	National government	International funders/donors	Public contributions and donations	Total
Balance b/f	0	0	0	0
Additions during the year	0	0	0	0
Transfers to Capital fund	0	0	0	0
Transfers to statement of financial performance	0	0	0	0
Other transfers (<i>Specify</i>)	0	0	0	0
Balance C/F	0	0	0	0

41. Borrowings

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Balance at beginning of the period	0	0
External borrowings during the year	0	0
Domestic borrowings during the year	0	0
Repayments of external borrowings during the year	0	0
Repayments of domestic borrowings during the year	0	0
Balance at end of the period	0	0

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

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Current Obligation	0	0
Non-Current Obligation	0	0
Total	0	0

Notes to the Financial Statements (Continued)

42. Service Concession Arrangements

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Fair value of service concession assets recognized under PPE	0	0
Accumulated depreciation to date	0	0
Net carrying amount	0	0
Service concession liability at beginning of the year	0	0
Service concession revenue recognized	0	0
Service concession liability at end of the year	0	0

43. Cash Generated from Operations

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Surplus for the year before tax	464,517.50	-
Adjusted for:		
Depreciation	0	-
Non-cash grants received	(0)	-
Impairment	0	-
Gains and losses on disposal of assets	(0)	-
Contribution to provisions	0	-
Contribution to impairment allowance	0	-
Working Capital adjustments	464,517.50	
Increase in inventory	(5,383,817)	-
Increase in receivables	(10,451,842)	-
Increase in deferred income	0	-
Increase in payables	3,037,468	-
Increase in payments received in advance	0	-
Net cash flow from operating activities	xxx	-

Notes to the Financial Statements (Continued)

44. Financial Risk Management

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

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

(i) Credit risk

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

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
At 30 June 2024				
Receivables from exchange transactions	xxx	xxx	xxx	xxx
Receivables from –non-exchange transactions	xxx	xxx	xxx	xxx
Bank balances	xxx	xxx	xxx	xxx
Total	xxx	xxx	xxx	xxx
At 30 June 202025				
Receivables from exchange transactions	0	0	0	0
Receivables from –non-exchange transactions	0	0	0	0
Bank balances	0	0	0	0
Total	0	0	0	0

(NB: The totals column should tie to the individual elements of credit risk disclosed in the entity's statement of financial position)

Notes to the Financial Statements (Continued)

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

(ii) Liquidity risk management

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

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

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

Notes to the Financial Statements (Continued)

(iii) Market risk

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

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

a) Foreign currency risk

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

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

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

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Notes to the Financial Statements (Continued)

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

Foreign currency sensitivity analysis

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

Description	Change in currency rate	Effect on Profit before tax	Effect on equity
	Kshs	Kshs	Kshs
20XX (previous year)			
Euro	10%	xxx	xxx
USD	10%	xxx	xxx
20XX (current year)			
Euro	10%	xxx	xxx
USD	10%	xxx	xxx

b) Interest rate risk

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

Management of interest rate risk

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

Notes to the Financial Statements (Continued)

Sensitivity analysis

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

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

iv) Capital Risk Management

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

Description	Current Period	Comparative Period
	Kshs	Kshs
Revaluation reserve	xxx	xxx
Retained earnings	xxx	xxx
Capital reserve	xxx	xxx
Total funds	xxx	xxx
Total borrowings	xxx	xxx
Less: cash and bank balances	(xxx)	(xxx)
Net debt/ <i>(excess cash and cash equivalents)</i>	xxx	xxx
Gearing	xx%	xx%

Notes to the Financial Statements (Continued)

45. Related Party Balances

Nature of related party relationships

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

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

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

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

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Description	Insert Current FY	Insert Comparative FY
	Kshs	Kshs
d) Key management compensation		
Directors' emoluments	xxx	xxx
Compensation to the medical Sup	xxx	xxx
Compensation to key management	xxx	xxx
Total	xxx	xxx

46. Segment Information

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

47. Contingent Liabilities

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

(Give details)

48. Capital Commitments

Capital Commitments	Insert Current FY	Insert Comparative FY
	Kshs	Kshs
Authorised For	xxx	xxx
Authorised And Contracted For	xxx	xxx
Total	xxx	xxx

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

49. Events after the Reporting Period

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

50. Ultimate and Holding Entity

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

51. Currency

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

19. Appendices

Appendix I: Progress on Follow Up of Auditor Recommendations

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

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

Guidance Notes:

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

.....
Accounting Officer

Appendix II: Projects Implemented by The Entity

Projects

Projects implemented by the Hospital Funded by development partners

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

Status of Projects completion

(Summarise the status of project completion at the end of each quarter, i.e. total costs incurred, stage which the project is etc)

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

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Appendix III: Inter-Entity Confirmation Letter

Name of Transferring entity.....

Name of Beneficiary entity.....

Confirmation of amounts received by [Insert name of beneficiary Entity] as at 30 th June (Current FY)					
Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
Total					

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

Head of Accounts Department - Disbursing Entity:
 Name Daniel Rasm Sign [Signature] Date 12/12/2025

Head of Accounts Department - Beneficiary Entity:
 Name Kenneth K. Chabii Sign [Signature] Date 04/12/2025

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Appendix IV Reporting of Climate Relevant Expenditures

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

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Appendix V: Disaster Expenditure Reporting Template

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

