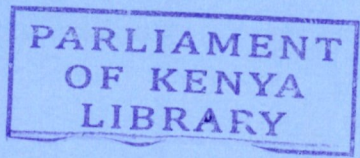
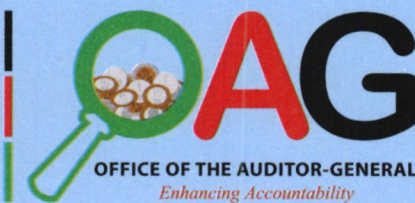


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

HURUMA LEVEL 4 HOSPITAL

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

COUNTY GOVERNMENT OF UASIN GISHU

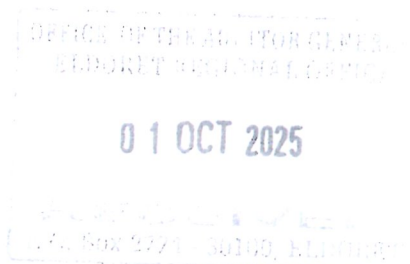
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**Huruma Level 4 HOSPITAL
(Uasin Gishu County Government)**

**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)**



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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.

| | |
|----------------------|---|
| ANC | Antenatal Care |
| CEO | Chief Executive Officer |
| CMES | Continuing Medical Education |
| CO2 | Carbon dioxide |
| Covid19 | Coronavirus Disease 2019 |
| CPA | Certified Public Accountant |
| DG | Director General |
| EEC | Executive Expenditure Committee |
| FIF | Facility Improvement Fund |
| FY | Financial Year |
| H.E | His Excellency |
| HMC | Health Management Committee |
| HMT | Health Management Team |
| HOD | Head of Department |
| IHRM | Institute of Human Resource Management |
| ICPAK | Institute of Certified Public Accountant |
| 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. |
| PFMA | Public Financial Management Act |
| Fiduciary Management | Key management personnel who have financial responsibility in the entity. |

2. Key Entity Information and Management

(a) Background information

Huruma Sub County Hospital is a level 4 hospital sitting on a 5-ha parcel. The Hospital is in Uasin Gishu County, Turbo Sub County, Huruma Ward.

(b) Principal Activities

The core mandate of the hospital is to provide high quality health care services to the community. The hospital play its role in the county by providing a wide range of health services in partnership with the greater community and other institutions. Some of the roles played by the hospital include; Serving as a county centre for provision of specialized health care personnel such as nurses medical interns, pharmacist interns, pharmaceutical technologists, health records and information officers and nutritionists, and providing technical support to sub county hospitals and health centres.

Vision

To provide quality and efficient specialized services to its clients hence achieving excellence in healthcare for all.

Mission

Ensuring the community has equitable access to high quality patient centred specialized services that are: Timely, evidence-based, culturally appropriate and efficient; provided by highly skilled staff who are committed, accountable and valued; and supported by leading edge research, education and technologies.

Core values

- Team Work
- Openness
- Respect
- Empowerment
- Confidentiality

(c) Key Management

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

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

(d) Fiduciary Management

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

| No. | Designation | Name |
|-----|------------------------|-----------------------|
| 1. | Medical Superintendent | Richard Jean Cheserek |
| 2. | Head of finance | Irene Kalia |
| 3. | Head of supply chain | Sosten Kibet |
| 4. | Hospital Administrator | Jenifer Matundura |

(e) Fiduciary Oversight Arrangements

- Board of Management
- County Audit Committee
- County Assembly Department of Health
- Parliamentary Committees
- Other oversight Committees

(f) Entity Headquarters

Huruma Sub County Hospital,
 Located at TURBO,
 P.O BOX 5665, ELDORET,
 Kenya.
 Telephone 0711835052
 E-mail: hurumalevel@gmail.com

(g) Entity Bankers

Co-operative Bank.

(h) Independent Auditor

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

(i) Principal Legal Adviser






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

(j) County Attorney

Uasin Gishu County Government
 P.O. Box. 40-30100
 Eldoret, Kenya


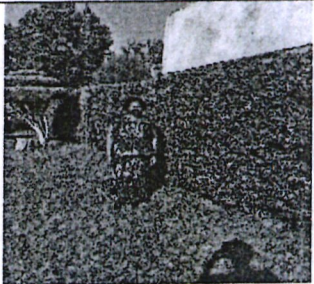

Huruma Level 4 Hospital (Uasin Gishu County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

3. The Board of Management

| Ref | Directors | Details |
|-----|---|--|
| 1. |  | Richard Jean Cheserek. The Medical Superintendent |
| 2. |  | Eng. Yonah Were. Chairman |
| 3. |  | Paul Kanyari Member-Board |
| 4. |  | Mrs Nelly Chepkazi Member-Board |
| 5. |  | Nixon Wangatia. Member-Board |

Huruma Level 4 Hospital (Uasin Gishu County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

4. Key Management Team

| Ref | Management | Details |
|-----|---|---|
| 1. |  | Richard Jean Cheserek Medical Superintendent |
| 2. |  | Miriam Ruto Nurse in charge |
| 3. |  | Jennifer Matundura Hospital Administrator |

5. Chairman’s Statement

It is my pleasure to present the Hospital’s 2024/2025 Annual report and Financial Statements. The Board Management is proud of the achievements realized by the Hospital in this period.

Considering the scale and operations and being one of the largest Hospital in Uasin Gishu County, I am particularly impressed by the “can do attitude” of staff coupled with their commitment to delivering the best possible service to patients.

Huruma Sub County Hospital is the public Hospital of choice in Turbo Sub County, Uasin Gishu County and beyond, offers quality specialized/referral healthcare to patients from within the sub county and beyond.

These services include ophthalmology, laboratory services, family planning among others. Building on the gains made in the previous years, reinforced by clear systems and process as well as enabling environment, the year 2024/2025 reaffirmed our strong sense of purpose in delivering high quality, personalized care with a sharp edge of innovations.

Regulatory environment Management and operations of the hospital is guided by the existing legal policies and institutional frameworks that govern health sector to ensure efficient and effective delivery of services at the hospital. The Kenyan Constitution 2010 under the Bill of Rights provides the right to the highest attainable standard of health including reproductive healthcare and emergency medical treatment.

The evaluation of the annual strategic plan shows that the hospital has exhibited continuous improvement in performance over the years. Further, I am happy to report that the management not only achieved most of the performance targets...

As we move into the new financial year, I would like to express my gratitude to Huruma staff, specialist team leaders and Board members, who take such pride in their work, and who exemplify our hospital mission and values each day.

Finally, I strongly believe that our strategy and the staff in place will consistently drive our growth in the future as has been the case over the years.

[Handwritten signature and stamp]
OCT 2025

.....
Eng. Yonah Were
Chairman to the Board

6. Report of The Medical Superintendent

I am pleased to present the Annual Report and Financial Statements of Huruma Sub-County Hospital (HSCH) for the financial year 2024/2025. This report provides an overview of the hospital's operational and financial performance, alongside our strategic direction as we look to the future.

In our continuous effort to ensure equitable access to high-quality, patient-centred generalized services, HSCH employs general professional staff across all medical disciplines. These professionals work tirelessly to deliver timely, evidence-based, and culturally appropriate care to our patients. During the 2024/2025 fiscal year, HSCH provided care to 54387 patients, representing a 0.52% increase in outpatient visits compared to the previous year's 54106.

Quality improvement is deeply embedded in all aspects of our hospital's operations. HSCH continues to meet or surpass the performance metrics established by both the county and national governments. Our focus on enhancing patient safety and experience is reflected in several key initiatives aimed at reducing hospital-acquired infections, medical errors, falls, and occurrences of venous thrombosis. To support these efforts, we established the Department of Quality Healthcare (QHC), which oversees clinical governance, infection prevention and control, patient safety and monitoring and evaluation. Additionally, we have developed and implemented protocols, standard operating procedures (SOPS), and guidelines for patient management. Enhancements to our customer care services and process improvements have also been introduced to strengthen patient-caregiver engagement.

We are immensely grateful to all stakeholders who have played a role in our growth and success. A special thank you goes to Team HSCH for their unwavering dedication and professionalism in delivering exceptional services. We also extend our appreciation to our Board Of Management, for their leadership and to all development partners for their invaluable support in advancing the hospital's growth strategy.

Together, we will continue to strive for excellence and ensure that HSCH remains a pillar of quality healthcare in Uasin Gishu County.



.....
Richard Jean Cheserek
Secretary to The Board

7. Statement of Performance Against Predetermined Objectives

The Huruma Sub County Hospital’s performance for FY 2024/2025 was evaluated against its strategic enablers outlined in its current strategic plan (FY 2022/2023- FY 2027/2028); governance, infrastructure, finance, and human resources.

Governance, Leadership, and Management: Huruma Hospital is focused on enhancing its leadership to ensure alignment with its mission and vision. By improving governance and stakeholder relationships, the hospital aims to inspire staff commitment to its strategic objectives.

Infrastructure and Equipment: The hospital continues to modernize its facilities, equipment, and technology to improve patient care. However, the current state of its infrastructure is unsatisfactory, necessitating renovations, expansions, and new construction to meet growing service demands.

Finances for Sustainability:

Huruma Hospital is working on securing government funding and exploring new funding opportunities. Efforts to mobilize are ongoing, with a focus on efficient utilization and accountability of financial resources to ensure sustainability.

Human Resource Development:

Developing human capital is critical to achieving the hospital’s goals. The hospital is committed to ensuring that its workforce is adequate, skilled, and motivated to enhance service efficiency and effectiveness. Huruma Hospital develops its annual work plans on these four enablers, and the Board assesses performance quarterly. For FY 2024/2025, The Hospital successfully met its performance targets in four areas.

| Strategic Pillar | Objective | Key Performance | Activities | Achievements |
|---------------------------------------|--|--|--|---|
| Governance, leadership and management | Strength capacity building for hospital management | -Number of Trainings held. -Annual performance reviews. | -Identify capacity gaps. -Conduct training for HMB and HMT. | -4 trainings conducted. -Annual assessments completed. |
| | - Improve hospital quality assurance | - Quality assurance unit established - Quality program implemented descriptions program in place | - Establish quality assurance unit Implement quality program | - Quality assurance unit established - Quality program operational |
| Human resource development | - Strengthen professional development | - Number of CMEs and HOD trainings held - Training programs Developed | - Conduct training needs assessment - Develop staff training Programs | - 6CMEs held - 4 HOD training sessions conducted |
| | - Improve performance management systems | - Number of units with performance targets - Support supervision Reviews | - Set performance targets for units - Supervision | -Performance targets set for units -Support supervision |

8. Corporate Governance Statement

Huruma Hospital acknowledges the significance of establishing a robust corporate governance framework, procedures, and protocols, and is deeply committed to maintaining high standards of transparency, accountability, responsibility, and equity within the Hospital and towards our stakeholders. The Board is tasked with supervising how Management effectively serves the interests of shareholders and other stakeholders concerning environmental, social, and governance aspects, as well as matters pertaining to risk management, regulatory and governmental shifts, and global trends.

The Board of Management

The composition of the Huruma subcounty Hospital Board of Management adheres to the guidelines outlined in the County Government Act of 2012, consisting of 7 members. The selection of Board members emphasizes diversity in gender, age, ethnicity, and culture. Furthermore, the current Board possesses a wide range of expertise and experience in areas such as medicine, finance, community development, and administration. External specialists and independent professional advisors are consulted as necessary to supplement the Board's capabilities.

Appointment of the Board

The Chairman of the Board, along with 6 additional members, are appointed by H.E. the Governor. The Hospital In-Charge serves as an ex officio member and acts as the secretary to the Board. Each member serves a maximum of two terms, each lasting three (3) years. The names of all members and any changes are officially published in the Kenya Gazette.

Board of Management Composition

The members of the Board of Management who served during the year are as shown below:

Table 2: Board Composition

| Board member | Board position | Appointment date | Retire date |
|---------------------------|------------------------|-------------------------|--------------------|
| Eng. Yonah Were | Chairperson | 4/09/2023 | 4/9/2026 |
| Mrs. Nelly Chepkazi | Member | 4/09/2023 | 4/9/2026 |
| Nixon Wangatia | Member | 4/09/2023 | 4/9/2026 |
| Paul Kanyari | Vice Chair | 4/09/2023 | 4/09/2026 |
| Mr. Richard Jean Cheserek | Secretary | | |
| Jenifer Matundura | Hospital Administrator | | |

Role of the Board

The Board of Management, with the support of Board Committees and the Secretary-Medical Superintendent, bears the responsibility for promoting good corporate governance and stewardship of the Hospital. The Board, with its Committees, offers strategic guidance, while the Hospital in charge, aided by the Hospital Management Team, is accountable to the Board for executing the strategy. Board members are expected to demonstrate responsibility, prudence, and skilfulness in carrying out their fiduciary duties on behalf of the Hospital.

The roles and responsibilities of the Board as set out in the Board Charter include:

- (i) Establishing the Hospital’s strategic direction and priorities, and adopting business plans proposed by management for the achievement of the strategic objectives
- (ii) Monitoring and evaluating the implementation of strategies, policies, management performance criteria and business plans.
- (iii) Providing oversight in financial reporting to the Government and communication to stakeholders. (iv) Ensuring availability of adequate resources for the achievement of the Hospital’s objectives.
- (v) Safeguarding Hospital assets by instituting appropriate internal control systems.
- (vi) Reviewing succession planning for the management and making senior executive appointments, organizational changes and remuneration issues.
- (vii) Overseeing business affairs of the Hospital in light of emerging risks and opportunities.
- (viii) Ensuring the Hospital complies with all relevant laws, regulations and codes of best business practices.
- (ix) Approving annual budgets.

Board work plan and meetings

A work plan outlining an annual schedule of meetings for the Board and its committees is prepared in advance. The Chairman, in collaboration with the Hospital in charge, determines the agenda for each Board meeting, which is then circulated to members at least seven days prior to the meeting.

In the year under review, the Board held a total of 4 meetings to consider pertinent issues relating to strategy, business performance and sustainability of the Hospital.

Table 3: Board and committee meeting attendance

| Board Member /Total No of meetings | Board meetings |
|---|-----------------------|
| | 4/4 |
| Eng. Yonah Were- Chairman | 4/4 |
| Richard Jean Cheserek-Secretary | 4/4 |
| Jenifer Matundura -HAO | 4/4 |
| Paul Kanyari- Vice Chair | 4/4 |
| Nixon Wangatia- member | 4/4 |
| Nelly Chepkazi | 4/4 |

Board Committees and Responsibilities

To improve efficiency and effectiveness, the Board established four standing committees with well-defined terms of reference covering key operational areas. These committees operate with delegated authority without diminishing the Board's overall accountability. Committee members are appointed based on their relevant skills and experience.

When required, the Board may establish an ad hoc committee to address specific issues not within the purview of existing committees. The medical superintendent serves as the secretary to all Board committees except the Audit and Risk Committee, for which the Head of Internal Audit fulfils this role.

Board Committees and Roles

Clinical Research & Standards Committee

- (i) Identifying health care service problems in the hospital and ensuring that they are resolved;
- (ii) Review any changes on policy issues on standards, quality assurance and research;
- (iii) Liaise with the Medical Advisory Committee on matters of quality health care delivery; and Undertake comprehensive quarterly evaluation of standards, quality assurance programs in the hospital based on health professional's handbook on quality management in health care in Kenya.

Human Capital, Finance & Administration Committee

- (i) Monitoring the Hospital annual budget and overseeing the Hospital's financial management.
- (ii) Monitoring the Hospital annual procurement plan and overseeing procurement of goods and services.
- (iii) Establishing human resource policies and corporate organizational structure;
- (iv) Appointment, promotion and disciplinary issues of senior staff ;
- (v) Establishing remuneration structure for the staff ;
- (vi) Developing succession plan for senior staff ; and
- (vii) Reviewing performance of the staff pension scheme.

Corporate Strategy Enterprise Committee

- (i) Reviewing the Five-Year Corporate Strategic Plan and oversees the annual implementation of the Hospital's strategy.
- (ii) Advising the Board on strategies to enhance performance of the Hospital;
- (iii) Monitoring major projects under implementation and directing strategies for improving customer service;
- (iv) resource mobilization and forging partnerships/linkages;
- (v) Overseeing realization of the targets set out in the Board's Performance Contract.

9. Management Discussion and Analysis

Clinical Performance

Huruma sub county Hospital remains dedicated to offering a comprehensive range of specialized/referral healthcare services to the residents of UASIN GISHU County and surrounding areas. These services encompass outpatient general care, dental care, EYE unit services, mental health services, physiotherapy and nutrition services, alongside comprehensive care clinics.

Clinical support services include laboratory services, ultrasound, and pharmacy services. Specialties available for consultation include pediatrics. Mother-child services such as antenatal and postnatal care, as well as immunization, are provided.

Inpatient maternity care, and theatre operations at the eye unit are also available.

Overall patient attendance

In the fiscal year 2024/2025, HSCH experienced an increase outpatient visits, totalling 54106, This increase is primarily attributed to a improved service DELIVERY

Reproductive health

In the financial year 2024/2025, Huruma Hospital has experienced an overall increase in maternity and antenatal care services, highlighted by a rise in antenatal clinic (ANC) visits and maternity deliveries.

Bed Capacity

The bed capacity is at 18 beds,

Patient Safety.

HSCH is committed to enhancing patient safety, recognizing it as a fundamental aspect of healthcare delivery. The hospital has implemented strategies to reduce hospital-acquired infections, minimize medical errors, and decrease the incidence of falls and venous thrombosis, thereby fostering a safer environment for all patients.

Financial Highlights

Financial Performance

The financial performance of Huruma hospital during the year under review reflects a continued reliance on multiple sources of funding, including the Facility Improvement Funds (FIF), free maternity services reimbursements, and rebates from the SHA Additionally, the hospital received significant support from the County Government of , the Ministry of Health. For the financial year 2024/2025, HURUMA hospital demonstrated notable revenue growth. The hospital's total revenue in FY 2024/2025 was approximately 9.5 million. Revenue increase was attributed to enhanced resource mobilization strategies and the expansion of hospital services.

The revenue generated during the year was used to cover hospital expenditures amounting to Kshs 5.7m which included costs associated with service delivery, maintenance, and procurement.

Performance Results

While the hospital made strides in collecting its revenue, it faced financial challenges in terms of poverty levels among the clients. The challenge highlights the need for more robust financial sustainability strategies and enhanced efficiency in resource utilization. Moving forward, HSCH aims to implement measures to further increase the revenue collections such as refining cost management processes, scaling up resource mobilization efforts, and pursuing new partnerships to diversify funding streams. By addressing these financial challenges, HSCH seeks to position itself for long-term sustainability while continuing to deliver high-quality healthcare services.

The hospital's financial performance, while determined to improve its services which will ensure revenue growth, also underscores the importance of securing more sustainable funding models and enhancing operational efficiencies. Moving forward, HSCH will continue to focus on improving financial management and diversifying its revenue streams to ensure long-term sustainability and improved healthcare service delivery.

Sign: 

Richard Jean Cheserek

Medical Superintendent

10. Environmental And Sustainability Reporting

The Hospital faces variety of sustainability challenges, reflected through the Triple Bottom Line framework, People, Planet, and Profit. As a county referral hospital, sustainability is integral to our operations, aligning with our goal to create long-term value for our stakeholders and communities. Our commitment extends beyond healthcare services, emphasizing environmental and social responsibility to ensure sustainable success and operational longevity. We are dedicated to upholding high standards of corporate governance, ethics, and integrity as we contribute to the nation's healthcare system.

Recognizing our role in reducing health disparities and advancing sustainability, HSCH integrates sustainability commitments into every aspect of our operations. Our strategic focus is on developing and executing initiatives that deliver real, lasting benefits to our stakeholders. With a commitment to becoming the healthcare provider of choice, we strive to create enduring value for all stakeholders by addressing material issues that help categorize our economic, environmental, and social impacts.

i) Sustainability Strategy and Profile

HSCH's sustainability strategy focuses on meeting current needs while maintaining environmental responsibility and promoting a healthy, equitable society. We ensure compliance with national and regional regulations, emphasizing efficient facility management to reduce energy use and CO2 emissions. By working with sustainability specialists, we share best practices to maximize resource efficiency, regularly measuring and reporting our progress. We foster a culture of ethical behaviour, with all employees expected to uphold integrity principles in line with Kenya's Constitution, 2010, and public service laws.

ii) Environmental Performance

In both clinical and office settings, we encourage employees to reduce energy consumption by adopting energy-efficient practices, such as turning off computers and lights when not in use. Additionally, we utilize environmentally friendly packaging for medications and manage medical waste through clearly labelled disposal bags for clinical waste, recyclables, and food waste. Staffs are provided with personal protective equipment to ensure safety during waste management.

iii) Employee Welfare

HSCH is committed to providing a healthy and supportive work environment. We offer comprehensive SHA health coverage to all employees and encourage continuous professional development through training programs in leadership, management, and technical skills. The hospital also promotes the physical and mental well-being of its employees, adhering to Occupational Safety and Health (OSHA) policies guided by the Core. We are dedicated to fostering a culture of equality, diversity, and inclusion, delivering services that are responsive to the diverse needs of our employees, patients, and their families. HSCH also supports collective bargaining through employee unions.

iv) Practices

Our core mission is to improve the health and well-being of our community through innovative, high-quality healthcare services. We maintain a strong reputation for excellence by consistent

meeting safety and regulatory standards, ensuring that all products and services provided meet both ethical and legal requirements.

v) Responsible Competition Practices

As a leading healthcare provider in the region, HSCH sets an example of responsible business conduct. We adhere to all applicable laws and regulations and engage regularly with governmental bodies to ensure compliance in operations, renovations, and expansions. Our healthcare services are designed to be affordable, with pricing determined by the County Finance Act, passed by the County Assembly of UASIN GISHU.

(a) Responsible Supply Chain and Supplier Relations

The procurement department at HSCH plays a key role in supporting our sustainability objectives. HSCH complies with the Public Procurement and Asset Disposal Act, 2015, and related county policies. We prioritize partnerships with suppliers who adhere to best practices and contractual agreements, ensuring the highest quality of service and goods.

(b) Responsible Marketing and Advertisement

Under the Health Act of 2017, healthcare advertising is regulated to ensure ethical practices in the licensing, testing, and promotion of health products. As a public hospital, HSCH does not advertise its services.

(c) Product Stewardship

HSCH's Product Stewardship program focuses on minimizing the environmental impact of healthcare products and packaging throughout their life cycle. We prioritize patient safety and satisfaction while ensuring affordability in line with the County Finance Act.

(d) Corporate Social Responsibility (CSR) and Community Engagement

HSCH's commitment to social responsibility drives us to fulfil public healthcare needs, particularly for marginalized and vulnerable communities. Although no specific CSR activities were conducted this year, we remain dedicated to improving lives through inclusive healthcare and raising awareness of disease prevention and interventions.

11. Report of The Board of Management

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

Principal activities

The principal activities of the entity are:

1. To assure provision of Quality health care services, disaster preparedness and response
2. To Strengthen availability of essential medicines, medical equipment and supplies
3. To maintain and improve hospital infrastructure and means of transport to meet the demands for service delivery.

Results

The results of the entity for the year ended June 30th, 2025 are set out on page 1-5.

Board of Management

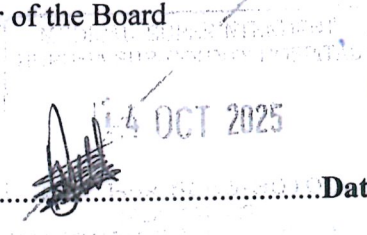
The members of the Board who served during the year

Auditors

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

By Order of the Board

Sign: Date:



Dr Richard Jean Cheserek
Secretary To the Board

12. Statement of Board of Management's Responsibilities

Section 164 of the Public Finance Management Act, 2012 requires the Board of Management to prepare financial statements in respect of that Huruma hospital, which give a true and fair view of the state of affairs of the Huruma sub county hospital at the end of the period and the operating results of the HSCH for that period. The Board of Management is also required to ensure that the Huruma sub county hospital keeps proper accounting records which disclose with reasonable accuracy of the financial position of the Huruma sub county hospital. The Board members are also responsible for safeguarding the assets of the Huruma sub county hospital.

The Board of Management is responsible for the preparation and presentation of the Huruma hospital financial statements, which give a true and fair view of the state of affairs of the Huruma sub county hospital for and as at the end of the financial year (period) ended on June 30, 2025. This responsibility includes:

- (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period,
- (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of 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 Huruma sub county hospital;
 - (i) selecting and applying appropriate accounting policies, and
 - (ii) (vi) making accounting estimates that are reasonable in the circumstances.

The Board of Management accepts responsibility for the entity's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and Public Audit Act, 2015. The Board members are of the opinion that the Huruma sub county hospital financial statements give a true and fair view of the state of Huruma sub county hospital transactions during the financial year ended June 30, 2024, and of the Huruma sub county hospital financial position as at that date. The Board members further confirm the completeness of the accounting records maintained for the Huruma sub county hospital, which have been relied upon in the preparation of the Huruma sub county hospital financial statements as well as the adequacy of the systems of internal financial control. Nothing has come to the attention of the Board of management to indicate that the Huruma sub county hospital will not remain a going concern for at least the next twelve months from the date of this statement.

Huruma Level 4 Hospital (Uasin Gishu County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

I. Approval of the financial statements

The Hospital's financial statements were approved by the Board on 27th August 2025 and signed on its behalf by:

.....
Name:
Chairperson
Board of Management

KIPSUTO K PETER.
.....
Name:
Accounting Officer

REPUBLIC OF KENYA



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Email: 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 HURUMA LEVEL 4 HOSPITAL FOR THE YEAR ENDED 30 JUNE, 2025 - COUNTY GOVERNMENT OF UASIN GISHU

PREAMBLE

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

- A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose.
- 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.

An Unmodified Opinion is issued when the Auditor-General concludes that 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

Opinion

I have audited the accompanying financial statements of Huruma Level 4 Hospital – County Government of Uasin Gishu set out on pages 1 to 58, which comprise of the statement of financial position as at 30 June, 2025, and the statement of financial

Report of the Auditor-General on Huruma Level 4 Hospital for the year ended 30 June, 2025 - County Government of Uasin Gishu

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of Huruma Level 4 Hospital as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Health Act, 2017 and Primary Healthcare 2023 and the Public Finance Management Act, 2012.

Basis for Opinion

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects revenue final budget and actual on comparable basis of Kshs.12,000,000 and Kshs.9,510,319 resulting to under-funding of Kshs.862,462 or 7% of the budget. Similarly, the Hospital spent Kshs.5,832,073 against actual receipts of Kshs.9,510,319 resulting in an under expenditure of Kshs.3,678,236 or 25% of the actual receipts.

The under-performance affects the planned activities and may have impacted negatively service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

Other Information

The Health Facility Management is responsible for the Other Information set out on page iii to xxiii which comprise of Key Entity Information and Management, Key Management

Team, Chairman's Statement, Report of the Medical Superintendent, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussions and Analysis, Environmental and Sustainability Reporting and, Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on Huruma Level 4 Hospital's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Non-Compliance with Universal Health Coverage (UHC) Requirements

Review of Hospital records and verification of services offered, equipment used and medical specialists in the Hospital revealed that the Hospital did not meet the requirements of Kenya Quality Model for Health Policy Guidelines due to staff deficits by seventy-six (76) staff or 75% of the authorized establishment as shown below;

| Staff Requirements | Level Standards | Number in Hospital | Variance | Percentage % |
|------------------------------------|-----------------|--------------------|-----------|--------------|
| Medical Officer | 16 | 1 | 15 | 94 |
| Anaesthesiologists | 2 | 0 | 2 | 100 |
| General Surgeons | 2 | 0 | 2 | 100 |
| Gynaecologists | 2 | 0 | 2 | 100 |
| Paediatricians | 2 | 1 | 1 | 50 |
| Radiologist | 2 | 1 | 1 | 50 |
| Registered Community Health Nurses | 75 | 22 | 53 | 71 |
| Total | 101 | 25 | 76 | 75 |

In addition, the Hospital leased necessary equipment which were way below the requirements as detailed below;

| Staff Requirements | Level Standards | Number in Hospital | Variance | Percentage % |
|---|------------------------|---------------------------|-----------------|---------------------|
| Bed Capacity | 150 | 18 | 132 | 88 |
| Incubators (New-born) | 5 | 2 | 3 | 60 |
| Cots | 5 | 4 | 1 | 20 |
| Resuscitative in Theatre | 1 | 1 | 0 | 0 |
| Resuscitative in Labour Wards | 12 | 2 | 10 | 83 |
| Functional ICU Beds | 6 | 0 | 6 | 100 |
| HDU Beds | 6 | 0 | 6 | 100 |
| Renal Unit with Dialysis Machines | 5 | 0 | 5 | 100 |
| Functional Operating Theatres Maternity and General | 1 | 0 | 1 | 100 |

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, Management was in breach of the law.

2. Under Utilization of Specialized Medical Services

Audit verification and inspection of various specialized services provided by the Hospital revealed the following deficiencies:

2.1 Dental Services

Although the Dental Unit provided various dental services such extraction and root canal, it lacked a dental laboratory and orthodontic equipment and materials to offer better and effective dental services.

2.2 Eye Services

Although the Eye Unit was operational and working, it lacked eye care equipment to provide better eye services.

2.3 Laboratory Services

Although the Laboratory Department had machines and equipment in good working condition, it lacked reagents necessary to operate as per Management explanation. The machines in place included; Fujifilm Dri chem x700, Siemens ADVIA560, Medonic MSI and Siemens Health liners.

In the circumstances, there was no value for money received on specialized medical services.

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. Anomalies in Property, Plant and Equipment

The statement of financial position and as disclosed in Note 32 to the financial statements, reflects Kshs.Nil in respect to property, plant and equipment. However, review of documents provided revealed the following anomalies;

1.1 Undisclosed Assets

Physical verification carried out in September, 2025 revealed that the Hospital owned movable and non-movable assets of undetermined value relating to land, buildings, motor vehicles, furniture, office fixtures and fittings, fire proof cabinets, television sets, computers and laboratory equipment which were not valued and undisclosed in financial statements. In addition, the assets were not tagged. Further, a detailed schedule indicating asset description, location, cost, and ownership status was not provided for review.

1.2 Lack of Fixed Asset Register

A review of available records revealed that Management did not maintain a comprehensive asset register detailing the assets that the Hospital owned. This was contrary to Section 136(1) of the Public Finance Management Regulations, 2015 that requires all assets to be maintained in a register.

In the circumstances, controls over assets could not be confirmed.

2. Non-Compliance with Mwongozo Code of Governance on Board of Management

Review of the Board operations revealed that the Hospital spent Kshs.84,000 on Board of Management expenses during the year. However, it was noted that the Board Members

had not been gazetted by the Public Service and issued with appointment letters as required by Section 1.11(11) of Mwongozo Code of Governance. Further, it was noted that the Hospital did not have a Board Charter in place. As a result, the roles, responsibilities, and governance functions of the Board were not formally defined or documented.

3. Long Outstanding Trade and Other Payables

The statement of financial position reflects trade and other payables balance of Kshs.3,810,138 as disclosed at Note 36 to the financial statements. However, review of ageing analysis revealed that Kshs.1,198,994 had been outstanding for between 1 – 2 years, Kshs.1,218,260 for 2 – 3 years and Kshs.1,381,138 had been outstanding for more than 3 years. Although, Management had committed to reduce the balance, there was no evidence of tangible intervention put in place to pay the long outstanding balances. In addition, there was no evidence that the long outstanding payable were budgeted for or became first charge in the current year's budget.

In the circumstances, failure to pay outstanding bill may affect future cashflows and ability to continue as a going concern.

4. Lack of Internal Audit Function

Review of records revealed that the Hospital had not established an internal audit function and was relying on the Internal Audit Services from the County. Further, the internal audit reports were not provided for audit verification.

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

5. Lack of Annual Procurement and Disposal Plans

Review of records revealed that the Hospital did not have a procurement plan and a disposal plan to guide its operations during the year. Further, it was revealed that there were obsolete assets that were due for disposal. However, Management did not prepare an Annual Disposal Plan for these obsolete assets. There was no documentation to show that a Disposal Committee had been constituted and how the obsolete assets were to be identified for disposal. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 that requires that a procuring entity shall prepare procurement plan for each financial year as part of the annual budget preparation process.

In the circumstances, the effectiveness of internal controls and risk management on annual procurement disposal plans could not be confirmed.

6. Lack of an Approved Budget

Review of documents revealed that the Hospital did not have an approved budget contrary to Section 149(2)(h) of the Public Finance Management Act, 2012 which require

an Accounting Officer to prepare estimates of expenditure of the entity in conformity with the strategic plan.

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

7. Inventory Management

Review of records revealed that the Hospital lacked a proper and adequate Inventory Management System to monitor the stock levels at the pharmacy and stores. It was also noted that the Hospital failed to carry out a stock take at closure of the year.

Further, review of internal controls in the pharmacy store revealed that Management was not regularly updating the bin cards for stock movement control where it was noted that the staff receiving and issuing the goods, was the same staff who issued and at the same time kept records.

In the circumstances, the internal controls over inventory management could not be confirmed.

8. Lack of an Enterprise Resource Planning (ERP) Automation System

The Hospital had not developed an ERP System and therefore maintained its books of accounts using a manual system.

In the circumstances, the accuracy of the financial transactions could not be confirmed.

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the 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

11 November, 2025

Huruma Level 4 Hospital (Uasin Gishu County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

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


| Description | Note | 2024-2025 | 2023-2024 |
|--|------|----------------------|------------|
| | | FY Kshs | FY Kshs |
| Revenue from non-exchange transactions | | | |
| Transfers from the County Government | 6 | - | - |
| In-kind contributions from the County Government | 7 | 11,846,015.03 | - |
| Grants from donors and development partners | 8 | 9,618,334.64 | - |
| Transfers from other Government entities | 9 | 0 | - |
| Public contributions and donations | 10 | 0 | - |
| | | | - |
| Revenue from exchange transactions | | | |
| Rendering of services- Medical Service Income | 11 | 0 | - |
| Revenue from rent of facilities | 12 | 0 | - |
| Finance /Interest Income | 13 | 0 | - |
| Miscellaneous Income | 14 | 0 | - |
| Revenue from exchange transactions | | 9,510,318.90 | - |
| Total revenue | | 30,974,668.57 | - |
| | | | |
| Expenses | | | |
| Medical/Clinical costs | 15 | 3,137,538 | - |
| Employee costs | 16 | 444,000 | - |
| Board of Management Expenses | 17 | 84,000 | - |
| Depreciation and amortization expense | 18 | 0 | - |
| Repairs and maintenance | 19 | 1,194,595 | - |
| Grants and subsidies | 20 | 0 | - |
| General expenses | 21 | 991,940 | - |
| Finance costs | 22 | | - |
| Total expenses | | 5,852,073.00 | - |
| Other gains/(losses) | | | |
| Gain/Loss on disposal of non-Current assets | 23 | | - |


Huruma level 4 Hospital (Uasin Gishu County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025


| Description | Note | 2024-2025 | 2023-2024 |
|--|------|------------------------|------------|
| | | FY Kshs | FY Kshs |
| Medical services contracts Gains/Losses | 25 | - | - |
| Impairment loss | 26 | (-) | - |
| Gain on foreign exchange transactions | | - | - |
| Total other gains/(losses)(From donors/in kind drugs) | | (21,464,349.67) | - |
| Net Surplus / (Deficit) for the year | | 3,658,245.90 | - |
| | | | |

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

The Hospital's financial statements were approved by the Board on 27th August 2025 and signed on its behalf by:

.....

Chairman
Board of Management

.....

KIPSIRO K PETER
Head of Finance
ICPAK No:

.....

OCT 2025
Medical Superintendent

Huruma level 4 Hospital (Uasin Gishu County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

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

| Description | Note | 2024-2025 | 2023-2024 |
|---|------|---------------------|------------|
| | | FY Kshs | FY Kshs |
| Assets | | | |
| Current assets | | | |
| Cash and cash equivalents | 27 | 3,750,628.90 | - |
| Prepayments | 28 | | |
| Receivables from exchange transactions | 29 | 2,851,591.2 | - |
| Receivables from non-exchange transactions | 30 | - | - |
| Inventories | 31 | - | - |
| Total Current Assets | | - | - |
| Non-current assets | | | |
| Property, plant, and equipment | 32 | | - |
| Intangible assets | 33 | - | - |
| Investment property | 34 | - | - |
| Biological Assets | 35 | | |
| Total Non-current Assets | | 6 | - |
| Total assets (A) | | 6,602,220.1 | - |
| Liabilities | | | |
| Current liabilities | | | |
| Trade and other payables | 36 | 3,810,138.60 | - |
| Refundable deposits from Patients/Prepayments | 37 | - | - |
| Provisions | 38 | - | - |
| Finance lease obligation | 39 | - | - |
| Current portion of deferred income | 40 | - | - |
| Current portion of borrowings | 41 | - | - |
| Total Current Liabilities | | 3,810,138.60 | - |
| Non-current liabilities | | | |
| Provisions | 38 | - | - |
| Non-Current Finance lease obligation | 39 | - | - |
| Service concession Arrangements | 42 | - | - |

Huruma level 4 Hospital (Uasin Gishu County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

| Description | Note | 2024-2025 | 2023-2024 |
|--------------------------------------|------|---------------------|------------|
| | | FY Kshs | FY Kshs |
| Total non-current liabilities | | - | - |
| | | | |
| Total Liabilities (B) | | 3,810,138.60 | - |
| | | | |
| Net assets (A-B) | | 2,792,081.50 | - |
| | | | |
| Represented by: | | | |
| Revaluation reserve | | - | - |
| Accumulated surplus/Deficit | | 3,658,245.90 | - |
| Capital Fund | | - | - |
| | | | |
| Net Assets | | 2,792,081.50 | - |
| | | | |
| | | | |

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

The Hospital's financial statements were approved by the Board on 27th August 2025 and signed on its behalf by:

.....
Chairman
Board of Management

KIPSETO K PETER
.....
Head of Finance
ICPAK No:

[Signature]
.....
Medical Superintendent

Huruma level 4 Hospital (Uasin Gishu County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

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

| Description | Revaluation reserve | Accumulated surplus/Deficit | F |
|--------------------------------|---------------------|-----------------------------|---|
| As at July 1, 2023 | - | - | - |
| Revaluation gain | - | - | - |
| Surplus/(deficit) for the year | - | - | - |
| Capital/Development grants | - | - | - |
| As at June 30, 2024 | 208,388.10 | - | - |
| | - | - | - |
| At July 1, 2024 | 208,388.10 | - | - |
| Revaluation gain | - | - | - |
| Surplus/(deficit) for the year | - | - | - |
| Capital/Development grants | - | - | - |
| At June 30, 2025 | 3,750.628.90 | - | - |

(Note:

- 1. For items that are not common in the financial statements, the entity should include a note on what they relate to – either on the face of the statement of changes in equity/net assets or among the notes to the financial statements.*
- 2. Prior year adjustments should have an elaborate note describing what the amounts relate to. In such instances, a restatement of the opening balances needs to be done.)*

Huruma level 4 Hospital (Uasin Gishu County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

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

| Description | Note | 2024/2025 | 2023-2024 |
|--|------|---------------------|------------|
| | | FY Kshs | FY Kshs |
| Cash flows from operating activities | | | |
| Receipts | | | |
| Transfers from the County Government | | - | - |
| Grants from donors and development partners | | - | - |
| Transfers from other Government entities | | - | - |
| Public contributions and donations | | - | - |
| Rendering of services- Medical Service Income | | 9,510,318.90 | - |
| Revenue from rent of facilities | | | - |
| Finance / interest income | | - | - |
| Miscellaneous receipts(<i>specify</i>) | | - | - |
| Total Receipts | | 9,510,318.90 | - |
| | | | |
| Payments | | | |
| Medical/Clinical costs | | 3,137,538 | - |
| Employee costs | | 444,000 | - |
| Board of Management Expenses | | 84,000 | - |
| Repairs and maintenance | | 1,194,595 | - |
| Grants and subsidies | | - | - |
| General expenses | | 991,940 | - |
| Finance costs | | - | - |
| Refunds paid out | | - | - |
| Total Payments | | 5,852,073.00 | - |
| Net cash flows from operating activities | 43 | 3,678,235.90 | - |
| Cash flows from investing activities | | | |
| Purchase of property, plant, equipment | | (-) | (-) |
| Purchase of intangible assets | | (-) | (-) |
| Proceeds from the sale of PPE | | - | - |
| Acquisition of investments | | (-) | (-) |
| Net cash flows used in investing activities | | (-) | (-) |
| Cash flows from financing activities | | | |
| Proceeds from borrowings | | - | - |
| Repayment of borrowings | | (-) | (-) |
| Capital grants received | | - | - |

Huruma level 4 Hospital (Uasin Gishu County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

| | | | |
|---|----|---------------------|------------|
| Net cash flows used in financing activities | | (-) | (-) |
| Net increase/(decrease) in cash and cash equivalents | | - | (-) |
| Cash and cash equivalents as at 1 July | 27 | 3,750,628.90 | - |
| Cash and cash equivalents as at 30 June | 27 | 3,750,628.90 | - |

(PSASB has now prescribed the direct method of cashflow presentation for all entities under the IPSAS Accrual basis of accounting).

Comparative FY refers to the financial year preceding the current year.

Huruma Level 4 Hospital (Uasin Gishu County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

18. Statement of Comparison of Budget and Actual Amounts for Year Ended 30 Jun 2025

| Description | Original budget | Adjustments | Final budget | Actual on comparable basis | Performance difference | % of utilisation |
|---|-------------------|-------------|-------------------|----------------------------|------------------------|------------------|
| | a | b | c=(a+b) | d | e=(c-d) | f=d/c% |
| | Kshs | Kshs | Kshs | Kshs | Kshs | |
| Budget carryovers from the previous year | - | - | - | - | - | % |
| Receipts | | | | | | |
| Transfers from the County Government | - | - | - | - | - | % |
| Grants from donors and development partners | - | - | - | - | - | % |
| Transfers from other Government entities | - | - | - | - | - | % |
| Public contributions and donations | - | - | - | - | - | % |
| Rendering of services- Medical Service Income | 12,000,000 | - | 12,000,000 | 9,510,318.90 | 2,489,681.1 | 79% |
| Revenue from rent of facilities | - | - | - | - | - | % |
| Finance / interest income | - | - | - | - | - | % |
| Miscellaneous receipts (<i>specify</i>) | - | - | - | - | - | % |
| Total receipts | 12,000,000 | - | 12,000,000 | 9,510,318.90 | 862,462 | 78% |
| Payments | | | | | | |
| Medical/Clinical costs | 4,000,000 | - | 4,000,000 | 3,137,538 | 862,462 | 78% |
| Employee costs | - | - | - | - | - | % |
| Remuneration of directors | 100,000 | - | 100,000 | 84,000 | 16,000 | 84% |
| Repairs and maintenance | 2,000,000 | - | 2,000,000 | 1,194,595 | 805,405 | 60% |
| Grants and subsidies | - | - | - | - | - | % |
| General expenses | 1,000,000 | - | 1,000,000 | 991,940 | 8,060 | 99% |
| Finance costs | - | - | - | - | - | % |
| Refunds | - | - | - | - | - | % |

Huruma level 4 Hospital (Uasin Gishu County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

| | | | | | | |
|---|------------------|---|------------------|---------------------|---------------------|------------|
| Total Operational Expenditure paid | 7,100,000 | - | 7,100,000 | 5,832,073.00 | 1,267,927 | 82% |
| Capital Expenditure paid | | - | | | - | % |
| Surplus | 4,900,000 | - | 4,900,000 | 3,678,235.90 | 7,939,216.20 | 75% |

(Budget carryovers This is for entities whose budget lapses at year-end, but the surpluses are not legally required to be remitted to the Exchequer. Budget carryovers should not include third-party funds such as contractors' retention.)*

(Entities can present the Statement of Comparison of Budget & Actual amounts in a different format/categorization as approved by the governing body.)

Budget notes

1. Provide an explanation of differences between actual and budgeted amounts (any over/ 90% under) IPSAS 24.14
2. Provide an explanation of changes between the original and final budget, indicating whether the difference is due to reallocations or other causes. (IPSAS 24.29)

:

Budget Reconciliation

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

19. Notes to the Financial Statements

1. General Information

Huruma Level 4 Hospital is established by and derives its authority and accountability from PFM Act. The entity is wholly owned by the Uasin Gishu County Government and is domiciled in Uasin Gishu County in Kenya. The entity's principal activity is medical service provision.

2. Statement of Compliance and Basis of Preparation

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

3. Adoption of New and Revised Standards

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

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

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

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

| 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> |

| Standard | Effective date and impact: |
|---|---|
| <p>IPSAS 45- Property Plant and Equipment</p> | <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 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</p> |

| Standard | Effective date and impact: |
|--|---|
| | <p>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 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> <ol style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the 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 at the quarter 1 of the financial year 2024/2025. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the *entity* recorded additional appropriations of xxxx on the FY 2024/202 budget following the Board's approval. The *entity's* budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget.

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

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

c. Taxes

Sales tax/ Value Added Tax

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

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

Notes to the Financial Statements (Continued)

d. Investment property

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

Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over a period of ~~xxx~~ years. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of 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. (*Entity to state the reserves maintained and appropriate policies adopted.*)

q. Changes in accounting policies and estimates

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

Notes to the Financial Statements (Continued)

r. Employee benefits

Retirement benefit plans

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

s. Foreign currency transactions

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

t. Borrowing costs

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

construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

u. Related parties

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

v. Service concession arrangements

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

w. Cash and cash equivalents

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

x. Comparative figures

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

y. Subsequent events

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

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

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

Useful lives and residual values

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

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

Provisions

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

(Include provisions applicable for your organisation e.g provision for bad debts, provisions of obsolete stocks and how management estimates these provisions).

Notes to Financial Statements Continued

6. Transfers from the County Government

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

6 b Transfers from The County Government

| Name of the 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 |
| Uasin Gishu County Government | - | - | - | - | - |
| Total | - | - | - | - | - |

(Ensure that the amount recorded above as having been received from the County fully reconciles to the amount recorded by the amount recorded as transferred by the County. An acknowledgement note/receipt should be raised in favour of the sending County Government. The details of the reconciliation have been included under appendix xxx).

**Amount recognised in the statement of financial performance should be the recurrent grant and the development grant to the extent that there are no conditions attached. Total of column 1 should tie to note 6(the part on unconditional grants).*

Notes to Financial Statements Continued

7. In Kind Contributions from The County Government

| Description | 2024-2025 | 2023-2024 |
|--|----------------------|-----------|
| | FY | FY |
| | KShs | KShs |
| Salaries and wages | - | - |
| Medical supplies-Drawings Rights (KEMSA) | 10,977,877.70 | - |
| Pharmaceuticals and Non-Pharmaceutical Supplies (MEDS) | 868,137.33 | - |
| Utility bills | - | - |
| Total grants in kind | 11,846,015.03 | - |

(These include payments made directly by the County Governments for staff salaries and medical drugs. These should be recorded both as income and expense for completeness of financial statements)

8. Grants From Donors and Development Partners

| Description | 2024-2025 | 2023-2024 |
|---|---------------------|-----------|
| | FY | FY |
| | KShs | KShs |
| Cancer Centre grant- DANIDA | - | - |
| World Bank grants | - | - |
| Paediatric ward grant- JICA | - | - |
| Research grants | - | - |
| Other grants (HIV) | 9,618,334.64 | - |
| Total grants from development partners | 9,618,334.64 | - |

(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 | (-) | (-) | (-) | (-) | (-) |
| JICA | (-) | (-) | (-) | (-) | (-) |
| World Bank | (-) | (-) | (-) | (-) | (-) |
| Total | (-) | (-) | (-) | (-) | (-) |

Notes to Financial Statements Continued

9. Transfers From Other Government Entities

| Description | 2024-2025 FY | 2023-2024 FY |
|--|--------------|--------------|
| | KShs | KShs |
| Transfer from National Government (Ministry of Health) | (-) | (-) |
| Transfer from xxx National Hospital | (-) | (-) |
| Transfer from xxx Institute | (-) | (-) |
| Total Transfers | (-) | (-) |

10. Public Contributions and Donations

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

(Provide brief explanation for this revenue)

10 (a) Reconciliations of amortised grants

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

Notes to Financial Statements Continued

11. Rendering of Services-Medical Service Income

| Description | 2024-2025 | 2023-2024 |
|---|---------------------|-----------|
| | FY | FY |
| | Kshs | Kshs |
| Pharmaceuticals | 1,595,500 | - |
| Non-Pharmaceuticals | 1,197,000 | - |
| Laboratory | 2,912,200 | - |
| Radiology | - | - |
| Orthopedic and Trauma Technology | - | - |
| Theatre(minor) | 394,918.90 | - |
| Accident and Emergency Service | - | - |
| Anesthesia Service | - | - |
| Ear Nose and Throat service | - | - |
| Nutrition service | - | - |
| Cancer centre service | - | - |
| Dental services | 718,200 | - |
| Reproductive health | 2,094,000 | - |
| Paediatrics services | - | - |
| Farewell home services | - | - |
| Ambulance services | - | - |
| Other medical services income (<i>Eye clinic</i>) | 598,500 | - |
| Total revenue from the rendering of services | 9,510,318.90 | - |

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

1,595,500.00

Notes to the Financial Statements (Continued)

12. Revenue From Rent of Facilities

| Description | 2024-2025 FY | 2023-2024 FY |
|--|-----------------|-----------------|
| | Kshs | Kshs |
| Residential property | (-) | (-) |
| Commercial property | (-) | (-) |
| Total Revenue from rent of facilities | (-) | (-) |

(Provide brief explanation for this revenue)

13. Finance /Interest Income

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

(Provide brief explanation for this revenue)

14. Miscellaneous Income

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

(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).

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Notes to the Financial Statements (Continued)

15. Medical/ Clinical Costs

| Description | 2024-2025 | 2023-2024 |
|--------------------------------------|------------------|-----------|
| | FY | FY |
| | Kshs | Kshs |
| Dental costs/ materials | - | - |
| Laboratory chemicals and reagents | 1,799,678 | - |
| Public health activities | - | - |
| Food and Ration | 247,530 | - |
| Uniform, clothing, and linen | 102,400 | - |
| Dressing and Non-Pharmaceuticals | 468,890 | - |
| Pharmaceutical supplies | - | - |
| Health information stationery | - | - |
| Reproductive health materials | - | - |
| Sanitary and cleansing Materials | 262,830 | - |
| Purchase of Medical gases | 49,100 | - |
| X-Ray/Radiology supplies | - | - |
| Medical drugs emergency | 207,110 | - |
| Total medical/ clinical costs | 3,137,538 | - |

(Other medical/clinical related costs refers to all other costs involved in management of the patients directly not analysed above.)

16. Employee Costs

| Description | 2024-2025 | 2023-2024 |
|--|----------------|-----------|
| | FY | FY |
| | Kshs | Kshs |
| Salaries, wages, and allowances | 444,000 | - |
| Contributions to pension schemes | - | - |
| Service gratuity | - | - |
| Performance and other bonuses | - | - |
| Staff medical expenses and Insurance cover | - | - |
| Group personal accident insurance and WIBA | - | - |
| Social contribution | - | - |
| Other employee costs <i>(specify)</i> | - | - |
| Employee costs | 444,000 | - |

(Social contribution relates to expenses incurred by the employer towards social welfare of Employees)

Notes to the Financial Statements (Continued)

17. Board of Management Expenses

| Description | 2024-2025 | 2023-2024 |
|------------------------------------|---------------|-----------|
| | FY | FY |
| | Kshs | Kshs |
| Chairman's Honoraria | - | - |
| Sitting allowance | 84,000 | - |
| Mileage | - | - |
| Insurance expenses | - | - |
| Induction and training | - | - |
| Travel and accommodation allowance | - | - |
| Airtime allowances | - | - |
| Total | 84,000 | - |

18. Depreciation and Amortization Expense

| Description | 2024-2025 | 2023-2024 |
|--|------------|------------|
| | FY | FY |
| | Kshs | Kshs |
| Property, plant and equipment | (-) | (-) |
| Intangible assets | (-) | (-) |
| Investment property carried at cost | (-) | (-) |
| Total depreciation and amortization | (-) | (-) |

19. Repairs And Maintenance

| Description | 2024-2025 | 2023-2024 |
|---|------------------|-----------|
| | FY | FY |
| | Kshs | Kshs |
| Property- Buildings | 219,605 | - |
| Medical equipment | 153,500 | - |
| Office equipment | 179,260 | - |
| Purchase of medical and dental equipment | 169,900 | - |
| Furniture and fittings | 27,000 | - |
| Computers and accessories | 5,000 | - |
| Motor vehicle expenses | 25,000 | - |
| Purchase of heat appliances | 8,000 | - |
| Maintenance of sign post and service charter | 5,000 | - |
| Purchase of computer printers and other IT Equipments | 402,330 | - |
| Total repairs and maintenance | 1,194,595 | - |

Notes to the Financial Statements (Continued)

20. Grants And Subsidies

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

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

21. General Expenses

| Description | 2024-2025 | 2023-2024 |
|------------------------------------|-----------|-----------|
| | FY | FY |
| | Kshs | Kshs |
| Advertising and publicity expenses | - | - |
| Catering expenses | 147,030 | - |
| Waste management expenses | - | - |
| Insecticides and rodenticides | - | - |
| Audit fees | - | - |
| Bank charges | 8,280 | - |
| Conferences and delegations | - | - |
| Consultancy fees | - | - |
| Contracted services | 30,000 | - |
| Electricity expenses | 39,500 | - |
| Fuel and Lubricants | 8,000 | - |
| Insurance | - | - |
| Research and development expenses | - | - |
| Travel and accommodation allowance | - | - |
| Legal expenses | - | - |
| Licenses and permits | - | - |
| Courier and postal services | 9,300 | - |
| Printing and stationery | 394,020 | - |
| Hire charges | - | - |
| Rent expenses | - | - |
| Water and sewerage costs | 164,000 | - |

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| Description | 2024-2025 | 2023-2024 |
|--|----------------|------------|
| | FY Kshs | FY Kshs |
| Skills development levies | - | - |
| Telephone and mobile phone services | 124,600 | - |
| Internet expenses | 20,000 | - |
| Staff training and development | - | - |
| Subscriptions to professional bodies | - | - |
| Subscriptions to newspapers periodical, magazines, and gazette notices | - | - |
| Library books/Materials | 9,200 | - |
| Parking charges | 38,010 | - |
| Total General Expenses | 991,940 | - |

22. Finance Costs

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

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

24. Unrealized Gain On Fair Value Investments

| Description | 2024-2025 | 2023-2024 |
|---------------------------|------------|------------|
| | FY KShs | FY KShs |
| Investments at fair value | (-) | (-) |
| Total gain | (-) | (-) |

Notes to the Financial Statements (Continued)

25. Medical Services Contracts Gains /Losses

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

26. Impairment Loss

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

27. Cash And Cash Equivalents

| Description | 2024-2025 | 2023-2024 |
|--|---------------------|-----------|
| | FY | FY |
| | KShs | KShs |
| Current accounts | 3,750,628.90 | - |
| On - call deposits | - | - |
| Fixed deposits accounts | - | - |
| Cash in hand | - | - |
| Others(<i>specify</i>)- Mobile money | - | - |
| Total cash and cash equivalents | 3,750,628.90 | - |

(The amount should agree with the closing and opening balances as included in the statement of cash flows)

Notes to the Financial Statements (Continued)

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

| Description | | 2024-2025 FY | 2023-2024 FY |
|--------------------------------------|--------------------|---------------------|-----------------|
| Financial institution | Account number | KShs | KShs |
| a) Current account | | | |
| Co-operative Bank | 0114168570 3700 | 2,966,308.90 | - |
| Co-operative Bank | 0110685703 7003 | 784,320 | - |
| Sub- total | | 3,750,628.90 | - |
| b) On - call deposits | | | |
| Kenya Commercial bank | | - | - |
| Equity Bank – etc | | - | - |
| Sub- total | | - | - |
| c) Fixed deposits account | | | |
| Bank Name | | - | - |
| Sub- total | | - | - |
| d) Others(specify) | | | |
| cash in hand | | - | - |
| Mobile money- Mpesa, Airtel money | | - | - |
| Sub- total | | - | - |
| | | | |
| Grand total | | 3,750,628.90 | - |

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

28. Prepayments

| Description | 2024-2025 FY | 2023-2024 FY |
|----------------|-----------------|-----------------|
| | Kshs | Kshs |
| Insurance | (-) | (-) |
| Rent | (-) | (-) |
| Water | (-) | (-) |
| Internet | (-) | (-) |
| Others specify | (-) | (-) |
| Total | (-) | (-) |

29. Receivables From Exchange Transactions

| Description | 2024-2025 | 2023-2024 |
|------------------------------|-------------|-----------|
| | FY | FY |
| | KShs | KShs |
| Medical services receivables | 2,851,591.2 | - |
| Rent receivables | - | - |
| Other exchange debtors | - | - |
| Less: impairment allowance | (-) | (-) |
| Total receivables | 2,851,591.2 | - |

(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 | 2024-2025 | | 2023-2024 | |
|--------------------|-----------------|----------------------|-------------------|----------------------|
| | FY | | FY | |
| | Kshs | | Kshs | |
| | 2024-2025 FY | % of the total | Comparative FY | % of the total |
| Less than 1 year | 2,851,591.2 | % | - | % |
| Between 1- 2 years | - | % | - | % |
| Between 2-3 years | - | % | - | % |
| Over 3 years | - | % | - | % |
| Total (a+b) | 2,851,591.2 | % | - | % |

30. Receivables From Non-Exchange Transactions

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

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

31. Inventories

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

Detailed disclosure on inventories

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

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Notes to the Financial Statements (Continued)

32. Property, Plant and Equipment

| Description | Land | Buildings and Civil works | Motor vehicles | Furniture, fittings, and office equipment | ICT Equipment | Plant and medical equipment | Other Assets (specify) | Capital Work in progress | Total |
|------------------------------------|------|---------------------------|----------------|---|---------------|-----------------------------|------------------------|--------------------------|-------|
| | Ksh | Ksh | Ksh | Ksh | Ksh | Ksh | | Ksh | Ksh |
| Cost | | | | | | | | | |
| At 1 July 2024 | - | - | - | - | - | - | - | - | - |
| Additions | - | - | - | - | - | - | - | - | - |
| Disposals | (-) | (-) | (-) | (-) | (-) | (-) | (-) | - | (-) |
| Transfers/adjustments | - | - | - | - | - | - | - | - | - |
| Revaluation Adjustments | | - | - | - | - | - | - | - | - |
| At 30th Jun 2025 | | - | - | - | - | - | - | - | - |
| | | | | | | | | | |
| At 1 July 2025 | - | - | - | - | - | - | - | - | - |
| Additions | - | - | - | - | - | - | - | - | - |
| Disposals | (-) | (-) | (-) | (-) | (-) | (-) | (-) | (-) | (-) |
| Transfer/adjustments | - | - | - | - | - | - | - | (-) | - |
| Revaluation Adjustments | - | - | - | - | - | - | - | - | - |
| At 30th Jun 2025 | | - | - | - | - | - | - | - | - |
| Depreciation and impairment | | | | | | | | | |
| At 1 July 2024 | | - | - | - | - | - | - | - | - |
| Depreciation for the year | | - | - | - | - | - | - | - | - |

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| Description | Land | Buildings and Civil works | Motor vehicles | Furniture, fittings, and office equipment | ICT Equipment | Plant and medical equipment | Other Assets (specify) | Capital Work in progress | Total |
|---|------|---------------------------|----------------|---|---------------|-----------------------------|------------------------|--------------------------|-------|
| | Ksh | Ksh | Ksh | Ksh | Ksh | Ksh | | Ksh | Ksh |
| Disposals | | (-) | (-) | (-) | (-) | (-) | (-) | - | (-) |
| Impairment | | (-) | (-) | (-) | (-) | (-) | (-) | - | (-) |
| At 30 June 2024 | | - | - | - | - | - | - | - | - |
| At July 2025 (current year) | | - | - | - | - | - | - | - | - |
| Depreciation | | - | - | - | - | - | - | - | - |
| Disposals | | (-) | (-) | (-) | (-) | (-) | (-) | (-) | (-) |
| Impairment | | (-) | (-) | (-) | (-) | (-) | (-) | (-) | (-) |
| Transfer/adjustment | | - | - | - | - | - | - | | (-) |
| At 30th June 2025 | | - | - | - | - | - | - | - | - |
| | | | | | | | | | |
| Net book values | | | | | | | | | |
| At 30 th Jun 2024 (previous) | - | - | - | - | - | - | - | - | - |
| At 30 th Jun 2025 (current) | - | - | - | - | - | - | - | - | - |

Notes to the Financial Statements (Continued)

33. Intangible Assets-Software

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

34. Investment Property

| Description | Insert Current | Insert |
|---|----------------|-------------|
| | FY | Comparative |
| | KShs | KShs |
| At beginning of the year | - | - |
| Additions | - | - |
| Disposals during the year | (-) | (-) |
| Fair value gain | - | - |
| Depreciation (where investment property is at cost) | (-) | (-) |
| Impairment | (-) | (-) |
| At end of the year | - | - |

(For investment property held at fair value, changes in fair value should go through the statement of financial performance. Where cost model is elected, depreciation and impairment should not be charged. Investment measured at fair value should be evaluated at the end of the reporting period for changes in fair value.). Entity should disclose the independent valuers, rental income from the investment property if any and the direct costs attributed to the investment property. Any charges on the investment property as well as any difficulty in classifying this asset as an investment property.

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Notes to the Financial Statements (Continued)

35. Biological Assets

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

36. Trade and other Payables

| Description | 2024-2025 | | 2023-2024 | |
|--|---------------------|-----------------------|------------------|-----------------------|
| | FY | | FY | |
| | KShs | | KShs | |
| Trade payables | 3,810,138.60 | | - | |
| Employee dues | - | | - | |
| Third-party payments (<i>e.g. unremitted payroll deductions</i>) | - | | - | |
| Audit fee | - | | - | |
| Doctors' fee | - | | - | |
| Total trade and other payables | 3,810,138.60 | | - | |
| Ageing analysis: | 2024-2025 | % of the Total | 2023-2024 | % of the total |
| Under one year | | % | - | % |
| 1-2 years | 1,198,994.40 | % | - | % |
| 2-3 years | 1,218,260 | % | - | % |
| Over 3 years | 1,392,884.20 | % | - | % |
| Total | 3,810,138.60 | % | - | % |

37. Refundable Deposits from Customers/Patients

| Description | 2024-2025 | 2023-2024 |
|------------------------------|-----------|-----------|
| | FY | FY |
| | KShs | KShs |
| Medical fees paid in advance | - | - |
| Credit facility deposit | - | - |
| Rent deposits | - | - |

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| | | | | |
|---------------------------|-------------------------|---------------------------|-------------------------|-------------------------------|
| Others (<i>specify</i>) | - | - | - | - |
| Total deposits | - | - | - | - |
| | | | | |
| Ageing analysis: | 2024-2025 FY | % of the Total | 2023-2024 FY | % of the Total |
| Under one year | - | % | - | % |
| 1-2 years | - | % | - | % |
| 2-3 years | - | % | - | % |
| Over 3 years | - | % | - | % |
| Total | - | % | - | % |

38. Provisions

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

39. Finance Lease Obligation

| Description | 2024-2025 FY | 2023-2024 FY |
|----------------------------|-----------------|-----------------|
| | Kshs | Kshs |
| Current Lease obligation | - | - |
| Long term lease obligation | - | - |
| Total | - | - |

40. Deferred Income

| Description | 2024-2025 FY | 2023-2024 FY |
|---------------------|-----------------|-----------------|
| | KShs | KShs |
| Current Portion | - | - |
| Non-Current Portion | - | - |

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| | | |
|--------------|---|---|
| Total | - | - |
|--------------|---|---|

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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 | - | - | - | - |
| Additions during the year | - | - | - | - |
| Transfers to Capital fund | (-) | (-) | (-) | (-) |
| Transfers to statement of financial performance | (-) | (-) | (-) | (-) |
| Other transfers (<i>Specify</i>) | (-) | (-) | (-) | (-) |
| Balance C/F | - | - | - | - |

41. Borrowings

| Description | 2024-2025 | 2023-2024 |
|---|-----------|-----------|
| | FY | FY |
| | KShs | KShs |
| Balance at beginning of the period | - | - |
| External borrowings during the year | - | - |
| Domestic borrowings during the year | - | - |
| Repayments of external borrowings during the year | (-) | (-) |
| Repayments of domestic borrowings during the year | (-) | (-) |
| Balance at end of the period | - | - |

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

| Description | 2024-2025 | 2023-2024 |
|------------------------|-----------|-----------|
| | FY | FY |
| | KShs | KShs |
| Current Obligation | - | - |
| Non-Current Obligation | - | - |
| Total | - | - |

(Current portion of borrowings are those borrowings that are payable within one year or the next financial year. Additional disclosures on terms of borrowings, nature of borrowings, security and interest rates should be disclosed).

Notes to the Financial Statements (Continued)

42. Service Concession Arrangements

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

43. Cash Generated from Operations

| Description | 2024-2025 | 2023-2024 |
|--|---------------------|------------|
| | FY KShs | FY KShs |
| Surplus for the year before tax | 3,750,628.90 | |
| Adjusted for: | | |
| Depreciation | - | - |
| Non-cash grants received | (-) | (-) |
| Impairment | - | - |
| Gains and losses on disposal of assets | (-) | (-) |
| Contribution to provisions | - | - |
| Contribution to impairment allowance | - | - |
| Working Capital adjustments | | |
| Increase in inventory | (-) | (-) |
| Increase in receivables | (-) | (-) |
| Increase in deferred income | - | - |
| Increase in payables | - | - |
| Increase in payments received in advance | - | - |
| Net cash flow from operating activities | 3,750,628.90 | |

(The total of this statement should tie to the cash flow section on net cash flows from/ used in operations)

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 | - | - | - | - |
| Receivables from –non-exchange transactions | - | - | - | - |
| Bank balances | - | - | - | - |
| Total | - | - | - | - |
| At 30 June 2025 | | | | |
| Receivables from exchange transactions | - | - | - | - |
| Receivables from –non-exchange transactions | - | - | - | - |
| Bank balances | - | - | - | - |
| Total | - | - | - | - |

(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 2024 | | | | |
| Trade payables | - | - | - | - |
| Current portion of borrowings | - | - | - | - |
| Provisions | - | - | - | - |
| Deferred income | - | - | - | - |
| Employee benefit obligation | - | - | - | - |
| Total | - | - | - | - |
| At 30 June 2025 | | | | |
| Trade payables | - | - | - | - |
| Current portion of borrowings | - | - | - | - |
| Provisions | - | - | - | - |
| Deferred income | - | - | - | - |
| Employee benefit obligation | - | - | - | - |
| Total | - | - | - | - |

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 2025 | | | |
| Financial assets (investments, cash, debtors) | - | - | - |
| Liabilities | | | |
| Trade and other payables | - | - | - |
| Borrowings | - | - | - |
| Net foreign currency asset/(liability) | - | - | - |

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

Notes to the Financial Statements (Continued)

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

Foreign currency sensitivity analysis

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

| Description | Change in currency rate | Effect on Profit before tax | Effect on equity |
|-------------|-------------------------|-----------------------------|------------------|
| | Kshs | Kshs | Kshs |
| 2024 | | | |
| Euro | 10% | - | - |
| USD | 10% | - | - |
| 2025 | | | |
| Euro | 10% | - | - |
| USD | 10% | - | - |

b) Interest rate risk

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

Management of interest rate risk

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

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Notes to the Financial Statements (Continued)

Sensitivity analysis

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

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

iv) Capital Risk Management

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

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

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Notes to the Financial Statements (Continued)

45. Related Party Balances

Nature of related party relationships

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

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

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

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

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| Description | 2024-2025 | 2023-2024 |
|---------------------------------|-----------|-----------|
| | FY | FY |
| | Kshs | Kshs |
| Directors' emoluments | - | - |
| Compensation to the medical Sup | - | - |
| Compensation to key management | - | - |
| | | |
| Total | - | - |

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 | 2024-2025 | 2023-2024 |
|---|-----------|-----------|
| | FY | FY |
| | Kshs | Kshs |
| Court case xxx against the hospital | - | - |
| Bank guarantees in favour of subsidiary | - | - |
| Total | - | - |

(Give details)

48. Capital Commitments

| Capital Commitments | 2024-2025 | 2023-2024 |
|-------------------------------|-----------|-----------|
| | FY | FY |
| | Kshs | Kshs |
| Authorised For | - | - |
| Authorised And Contracted For | - | - |
| Total | - | - |

(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

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

50. Ultimate and Holding Entity

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

51. Currency

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

20. Appendices

Appendix 1: Progress on Follow Up of Auditor Recommendations

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

| 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.

KIPSUTO PETER

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 Sign Date

Head of Accounts Department - Beneficiary Entity:
 Name Sign Date.....

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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 |
|-----------|---------------|---------------|--|------------------|----------------|----------|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |