REPUBLIC OF KENYA

REPORT

OF

THE AUDITOR-GENERAL

ON

LONGISA COUNTY LEVEL 4 REFERRAL HOSPITAL

FOR THE YEAR ENDED 30 JUNE, 2025

COUNTY GOVERNMENT ON BOMET

LONGISA COUNTY REFERRAL HOSPITAL
(Bomet 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)

Table of Contents

1. Acronyms & Glossary of Terms ii
2. Key Entity Information and Management iv
3. The Board of Management viii
4. Key Management Team x
5. Chairman's Statement xiii
6. Report of The Medical Superintendent xiv
7. Statement of Performance Against Predetermined Objectives xvi
8. Corporate Governance Statement xviii
9. Management Discussion and Analysis xxiii
10. Environmental and Sustainability Reporting xxvii
11. Report of The Board of Management xxix
12. Statement of Board of Management's Responsibilities xxx
13. Report of the Independent Auditor on the Financial Statements of Longisa Referral Hospital xxxi
14. Statement of Financial Performance for The Year Ended 30 June 2025 1
15. Statement of Financial Position as at 30th June 2025 2
16. Statement of Changes in Net Assets for The Year Ended 30 June 2025 3
17. Statement of Cash Flows for The Year Ended 30 June 2025 3
18. Statement of Comparison of Budget and Actual Amounts for Year Ended 30 Jun 2025 4
19. Notes to the Financial Statements 5
20. Appendices 30

BNP	B-type natriuretic peptide test is a blood test that helps diagnose heart failure by measuring the levels of BNP in your bloodstream.
CME	Continuous Medical Education
HMT	Hospital Management Team
SVD	Spontaneous Vaginal Delivery
CECM	County Executive Committee Member
NBU	New Born Unit
HDU	High Dependency Unit
POST CS	Post Ceserian Section
MOPC	Medical Outpatient Clinic
GOPC	General Outpatient Clinic
POPC	Paediatric Outpatient Clinic
SOPC	Surgical Outpatient Clinic
ENT	Ear Norse & Throat
DM	Diabetic Mellitus
DHS	Demographic and Health Surveys
AIE	Authority to Incur Expenditure

(d) Fiduciary Management

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

No.	Designation	Name
1.	Medical Superintendent	**Dr. Esau Langat**
2.	Head of finance	**Robert Kipngeno Rono**
3.	Head of supply chain	**Margaret Cherotich**
4.	Hospital Administrator	**Benard Sigei**

(e) Fiduciary Oversight Arrangements

These are structures set and established to ensure accountability, transparency and compliance in the management of financial and operational resources. They include:

1. Clinical Research and Standards Committee

Ensures compliance with clinical standards research ethics and service delivery guidelines. Provides documentation related to patient safety standards, clinical protocols and research governance. Supports internal audit by confirming adherence to clinical quality standards that may affect audit outcomes. Gives recommendations on corrective actions for quality – related audit findings.

2. Audit committee

Provides independent assurance on governance risk management and internal control systems, reviews financial statements before submission to the auditor – general, internal audit reports and compliance with procurement laws. Ensures implementation of audit recommendations from internal audit auditor – general and county or national oversight bodies.

3. Risk Committee

Identifies key operational, financial, clinical and legal risks affecting the hospital. Ensures the hospital has adequate risk mitigation strategies. Monitors compliance with risk management frameworks, safety standards and contingency planning. Provides reports that reflect into performance audits, compliance audits and financial audits.

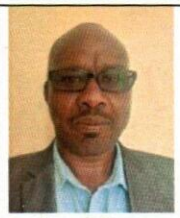
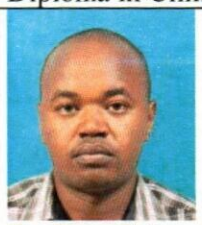
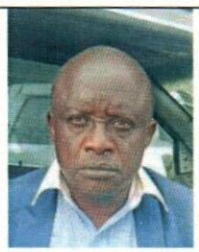
4. County Assembly

Receives and reviews auditor – generals reports on health facilities. Summons hospital management, CEC Health to account for financial expenditures, project implementation and procurement processes. Approves or rejects budgets and supplementary budgets for the hospital. Ensures implementation of audit general recommendations through county public accounts and investments committee and health committee.

(j) Principal Legal Adviser
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

(k) County Attorney
P.O. Box. 19-20400
Bomet, Kenya

	Bachelor of Business Management, Enterprise Option	
6.	Edna C. Sigei Bachelor of Education, Science	66 years, Barchelor of Education Science, 37 years' experience, Member of the board and Member Development and Resource Mobilization Committee
7.	 Wilson Borusei Lecturer/Masters in Counselling & Psychology	59 years, Masters in Counselling & psychology, 10 years' experience, Member of the board and Chairperson Quality and health Care Committee
8.	 Paul K. Kering Telecomunications Engineer/ Diploma inTelecomunication and Engineering	56 years, Diploma in Telecommunication and engineering, 18 years' Experience, Member of the board and Member Administration, Finance, Procurement and Human Resource Committee
9.	 Rose Chepkemoi Tele Social Work/Diploma in social work	44 years, Diploma in Social work, 5 years' experience, Member of the board and Member Quality and health Care Committee
10.	 Dr. Esau Langat MSc. Epidemiology	Medical Superintendent, Secretary to the board

6.	 Dr. Faith Chepkemoi MBChB (Bachelor of science in Medicine & Surgery)	Deputy Medical Superintendent
7.	 Alfred Bett Bachelor of science in Nursing (BSN)	Nursing officer In-charge
8.	 Julius Magut Diploma in Clinical medicine and surgery	Clinical officer in-charge
9.	 Dr. Benard Langat B.Pharm (Bachelor of science in pharmacy)	Pharmacist in Charge
10.	 Edward Maritim Diploma in Health records information management	HRIO in charge

5. Chairman's Statement

Longisa County Referral Hospital serves as the main referral facility in Bomet County. It is a level 4 hospital with significant impact in provision of curative health services as well as Rehabilitation and preventive health. It is staffed with staff employed by the County Government of Bomet, the National Government. Despite the recruitment made by the county during this financial year Staff shortage in the facility is still persisting.

The hospital receives a monthly AIE from the department of Health Services at the County. This amount though inadequate has enabled the hospital carry out its operations. There exists however, need to continuously review upwards this amount due to the prevailing economic situation and constant increase in the clients visiting the hospital.

Commodity Security during the year has been fairly good. The county government of Bomet through department of medical services made orders of non-pharmaceuticals and pharmaceuticals to Kenya Medical Supplies Agency. This has enabled the facility operate with relative security regarding availability of pharmaceuticals and non-pharmaceutical products.

Technology deployment in hospital management information system, health records and general hospital Management has improved patient care and security of patients' data.

Service delivery has been on an upward trend especially with regard to clinical services and clinical outcomes with additions of new lab services being made available. Client satisfaction levels have equally improved though there is room for expansion.

Infrastructure

The institution still need an upgrade in some of the critical infrastructure especially with regard to waste management. The wards are insufficient, particularly for reproductive health services. While the power supply is stable and secure, exploring green energy solutions like solar power would be a valuable step forward.

Overall, the year has been successful and looking forward to improved work output being faced, and the way forward or future outlook for the hospital.

LONGISA COUNTY HOSPITAL
HEALTH ADMINISTRATIVE OFFICER
29 OCT 2025
P.O. BOX 34-20402 LONGISA

.....

Raymond Tonui

Chairman to the Board

needs in good time. Staffing shortages—both medical and non-medical—added to the pressure on the existing workforce.

Another major challenge was the delay in payments for patients' claims submitted to NHIF. Claims for the first quarter, as well as arrears from previous years, remained unsettled, limiting the hospital's cash flow. When SHA came on board in October 2024, the transition brought its own challenges. For two consecutive quarters, the hospital received no financial support from either SHA or NHIF, which heavily affected operations, especially in the second quarter.

Despite these challenges, the hospital remained committed to serving the community. Staff continued to offer essential services with dedication, ensuring that patient care was maintained even under constrained conditions.

Laboratory services: Special lab tests were introduced for typhoid function test, cancer markers (prostate specific antigen, CA125, CA 19-9, CEA) Cardiac markers (Troponin, CKMB, D-DIMER, CRP, BETA HCG, Nt pro BNP).

.....

Dr. Esau Langat
Secretary to the Board

4	Health Products and Technologies	To ensure timely and consistent delivery of Pharmaceuticals and Non-Pharmaceuticals products and technologies	Consistent supply of Pharmaceuticals and Non-Pharmaceuticals products and technologies	timely approvals and requisitions of Pharmaceuticals and Non-Pharmaceuticals products and technologies	Uninterrupted flow of Pharmaceuticals and Non-Pharmaceuticals products and technologies
5	Health Systems Financing	To continually mobilize financial resources to support daily operations of the hospital	Amount of financial resources approved and received	Timely budgets submitted and amount of funds received	Financial stability and smooth running of hospital operation.
6	Leadership and Governance	To continually strengthen leadership and governance system of the hospital	Appointment of hospital board members and strengthening of HMT	Hospital board management inaugurated and HMT formally appointed	BOM and HMT operational and conducting regular meetings

Eligibility

1. All the elected members of the County Board possess a post KCSE certificate or equivalent from recognized institution and at least a Degree for the chairperson.
2. The board members apart from ex-officio shall hold office for a period of three (3) year and shall be eligible for re-appointment/re-election for one further and final term.
3. Board members should demonstrate good leadership and integrity
4. No more than two-thirds of the County Referral Board members shall be of the same gender.

Functions of the board

1. To provide general leadership and management of the sub-county hospital/ county hospital.
2. Approve and oversee relevant major development expenditures the health facility
3. Approve budget based on estimated expenditure.
4. A full board shall meet at least once every quarter unless on special occasions.
5. Ensure well-kept basic books of accounts and records of accounts of income, expenditure assets and liabilities of a county or sub county hospital as prescribed by the officers administering the funds.
6. Ensure properly kept permanent records of all its deliberations.
7. The board shall appoint various sub-committees to facilitate is functions and mandate.
8. Prepare quarterly reports and submit them to the CECM

Conduct of Business

1. The board met at least four times a year and shall maintain records of its deliberations.
2. The sub committees may meet as often as demanded by the activities.
3. A quorum for a meeting of the board shall be two- thirds of all members including the secretary.
4. The meetings were held at the health facility.
5. The secretary notified the members of the agenda, venue, date and time of the meeting in writing fourteen days before the date of the meeting.
6. The secretary reminded the members in writing, SMS, email or any other acceptable means of communication three days before date of the meeting.

Removal from Office

A person appointed may:

a) at any time resign by issuing notice in writing to the CECM medical services and public health: -

- number of meetings and their minutes
- financial and audit reports
- hospital plans
- funding reports
- project reports
- lists of partners engaged
- training reports

Number of board meetings held and their attendance by members

The board members had four full board meetings as envisaged in the policy in the financial year 2024-2025. In these meetings, the quorums were met. The first meeting in the financial year had everyone attending. The second quarter all members attended. In the third quarter all members attended and the last quarter had all members attending.

The hospital further had thee sub-committee meetings of the executive sub-committee which had the full membership of five members.

Succession Planning

The board members are appointed for a three-year term and eligible for reappointment for one final term. To allow seamless transition, members are appointed at different times such that they do not all have their time lapsing at once. This allows for the business of the board to continue as replacements are being done by the CECM in charge of health services.

Ethics and Conduct

Members are expected to:

- Maintain confidentiality of hospital information.
- Declare conflicts of interest.
- Act professionally and with integrity.
- Promote teamwork, transparency, and respect.
- Avoid interference with routine operations unless necessary.

Board and Committee Allowances

The hospital management boards and Health facility management committee members are paid such allowances and disbursement for expenses as determined by the CECM Medical services and

9. Management Discussion and Analysis

Longisa county referral hospital is the only referral hospital in Bomet County. It has a bed capacity of 240 distributed as follows.

- General wards –male and female
- Reproductive health with Maternity, postnatal, labour, and high risk wards and new-born unit
- Paediatrics ward
- Critical care with High dependency unit and renal unit
- Eye Hospital

The hospital offers both inpatient and outpatients services, besides other special clinics which are run by different specialised teams which include;

- Medical outpatient clinic
- Gynaecology outpatient clinic
- Paediatric outpatient clinic
- Orthopaedic clinic
- Dermatology clinic
- Ophthalmology
- Oncology
- Urology
- Surgical outpatient clinic
- Diabetic/family medicine

There has been increase in the patient attendance being referral from all over the county and the neighbouring counties including; Kericho, Kisii, Narok counties.

The accident and emergency department operates 24/7 hr services and has a support from the county ambulance services.it has a minor theatre for minor surgeries, it has an x ray which needs services but there is a portable x ray to serve emergencies.it is a critical point because the hospital is situated along Kaplong –Narok –Nairobi highway

The operating theatre is busy throughout the week, the hospital also has a main theatre, maternity theatre and a minor theatre in casualty the surgeries include: general surgeries, orthopaedic, dental, ophthalmology, gynaecology, urology and oncology -biopsy

For the last three years the patients attended at the hospital are as per the following tables

Total outpatient attendance

	2022/2023	**2023/2024**	***2024/2025***	**Total**
OPD >5 Years female	11,650	21,006	*12,897*	*45,553*
OPD>5 Years female	18,483	16,182	*14,542*	*49,207*
OPD<5Years female	5,069	9,892	*18,701*	*33,662*
OPD <5years female	2,882	10,039	*25,335*	*38,256*
OPD casualty/emergency	2,438	5,205	*3,188*	*10,831*
Over sixty years	188	7,741	*9,418*	*17,347*

DERMATOLOGY	111	480	*1296*	1,887
ONCOLOGY	597	828	*420*	1,845
UROLOGY	190		*1151*	1,340
SOPC	684	760	*996*	2,440
ENT	99	415	*665*	1,179
DM/FAMILY MEDICINE	499			499
TOTAL	4,203			

Source of data: DHS AND CARESOFT

Financial performance.

Revenue sources

The hospital's revenue is drawn from two main sources. The first is support received from the County Government in the form of transfer funds amounting to Kshs. 92,000,000, classified as exchange transactions. In addition to this, the County Government also provided in-kind contributions valued at Kshs. 73,778,731. These in-kind contributions largely consisted of salaries paid to staff working within the facility, as well as supplies of pharmaceutical and non-pharmaceutical items.

The second revenue source is internally generated income, also classified under exchange transactions. During the reporting period, the facility collected a total of Kshs. 100,716,773 from various streams, including NHIF claims, Social Health Authority (SHA) reimbursements, the Teachers' Medical Scheme (AON), and direct cash collections.

Utilisation of funds

During the year, the hospital spent a total of Kshs. 192,421,211 to support and sustain its operations. Out of this amount, Kshs. 93,025,726 went towards medical and clinical costs, reflecting the facility's commitment to delivering quality healthcare services.

A further Kshs. 10,245,100 was used for compensation of employees, while Kshs. 520,000 was spent on board meetings and related allowances. The hospital also invested Kshs. 8,901,835 in repairs and maintenance to ensure that equipment and infrastructure remained functional and reliable. Additionally, general operating expenses accounted for Kshs. 79,728,550 of the total expenditure.

10. Environmental and Sustainability Reporting

Longisa hospital exists to transform lives. It's what guides us to deliver our strategy, putting the client/Citizen first, delivering health services, and improving operational excellence. Below is an outline of the organisation's policies and activities that promote sustainability.

i) Sustainability strategy and profile

The Hospital Management Team and the Management sets itself to be a premier referral health facility and offer promotive, curative and preventive health care. Utilize health products and technologies to ensure that goals are met.

.

ii) Environmental performance

Longisa county referral hospital Outline use kaizens policy that is (5 s) the five s is for: sort, set, shine, standardise and sustain. The policy has been given to every department and also mounted on the hospital's notice board.

Infection Prevention:

The health care officers are provided with personal protective equipment (PPE) such as clean gloves and sterile gloves, and masks. Health care workers are advised to minimise waste originating from their departments as much as possible. Each department is provided with bin liners (RED, YELLOW BLACK) and safety boxers RED BIN LINER is for highly infectious waste such as placentas, yellows bin liners are for infectious waste such as gloves and black bin liners are for general waste such as papers food etc. Safety boxers are for sharps objects such as syringes.

The success of the measures instituted at the \hospital has contributed to reductions of hospital acquired infections among the health care workers, patients and the general public.

The shorting coming of the measures above is poor segregations of waste and inadequate bin liners.

Hand washing

All health care workers and clients are always reminding of hand washing to ensure this, there is provision of soap dispensers with functional hand washing points in all departments and wards.

This assist and ensuring that infection related to poor hand hygiene is eliminated.

Waste disposal.

All the wastes generated within the hospital are all taken to hospital disposal point safely by trained cleaners.

11. Report of The Board of Management

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

Principal activities
The principal activities of the entity are provision of healthcare within the space provided by law.

Results
The results of the entity for the year ended June 30, 2025 are set out on page 1 to 34

Board of Management
The members of the Board who served during the year are shown on page viii to ix

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

By Order of the Board

LONGISA COUNTY HOSPITAL
MEDICAL SUPERINTENDENT
29 OCT 2025
P.O. BOX 54-20402 LONGISA

.....

Dr. Esau Langat
Secretary to the Board

REPUBLIC OF KENYA

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

OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON LONGISA COUNTY LEVEL 4 REFERRAL HOSPITAL FOR THE YEAR ENDED 30 JUNE 2025 – COUNTY GOVERNMENT OF BOMET

PREAMBLE

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

A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;

B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,

C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Longisa County Level 4 Referral Hospital – County Government of Bomet set out on pages 1 to 30, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement

3. Unsupported Receivables from Exchange Transactions

The statement of financial position reflects receivables from exchange transactions totalling Kshs.52,102,329 as disclosed in Note 15 to the financial statements. However, the detailed schedule indicating particulars of the patients, services rendered and amount owed by each patient was not provided for audit. Management explained that the receivables related to debts owed by Social Health Authority and the defunct National Health Insurance Fund (NHIF). However, records on the SHIF billings, the amount claimed, amount paid, outstanding balances and monthly reconciliations were also not provided for audit review. Management has not made any effort to recover the receivables due the defunct National Health Insurance Fund (NHIF).

In the circumstances, the accuracy, completeness and recoverability of receivables from exchange transactions totalling Kshs.52,102,329 could not be confirmed.

4. Undisclosed Property, Plant and Equipment

The statement of financial position reflects Nil property, plant and equipment. Review of the Hospital's records and physical verification revealed that various assets including land, buildings, civil works, motor vehicles, furniture, computers and specialized and non-specialized medical equipment of unknown values were being used by the Hospital. However, these assets were not disclosed in the financial statements.

Further, the ownership documents for the land on which the Hospital has been built and log books for the Hospital's motor vehicles were not provided for audit review. Management explained that the records of assets are maintained at the County Government Headquarters but no evidence was provided for audit verification.

In the circumstances, the accuracy, valuation and ownership of the Hospitals property, plant and equipment could not be confirmed.

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

Key Audit Matters

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

Other Matter

Unresolved Prior Year Audit Matters

In the audit reports of the previous year, nineteen (19) issues were raised under the Report on the Financial Statements as shown in **Appendix I**. However, Management had

monthly Authority to Incur Expenditures (AIEs) that were issued by the Health Department of the County. However, the annual approved budget as included in the County Government's annual budget for the financial year 2024/2025 was not provided for audit review.

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

2. Irregular Engagement and Payment of Casual Employees

The statement of financial performance and as disclosed in Note 10 to the financial statements reflects employee costs amounting to Kshs.10,245,000. The amount includes Kshs.5,395,000 in respect of casual wages. However, approved staff establishment showing deficiency of staff to be filled by the casuals, formal requests done by the Departmental Heads on the need for engaging casuals and the Hospital Management Board's approval were not provided for audit. This implies that Management irregularly engaged and paid the casual employees during the period under review.

Further, the casual employees were engaged for a period of twelve (12) months consecutively without review of their terms. This was contrary to Section 37(1)(b) of the Employment Act, 2007 which provides that where a casual employee performs work for more than three (3) months, the contract of service of the casual employee shall be deemed to be one where wages are paid monthly.

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

3. Failure to Dispose Unserviceable Assets

As previously reported, an audit inspection revealed that there were unserviceable assets which had not been disposed of and the same remain unutilized and continued to deteriorate. This was contrary to Section 163 (1) of the Public Procurement and Asset Disposal Act, 2015 that requires an accounting officer to establish a disposal committee as and when prescribed for the purpose of disposal of unserviceable, obsolete, obsolescent, or surplus stores, equipment or assets.

In the circumstances, the unserviceable, obsolete and obsolescent hospital equipment or assets continue to deteriorate in value and the Hospital is at risk of incurring losses.

4. Expired Medical Drugs

Physical verification and review of the store records of the pharmaceutical supplies revealed that the Hospital had in stock fifteen thousand, eight hundred and nineteen (15,819) units consisting of one hundred and forty-two (142) different products of expired drugs of undetermined value which had not been disposed. This was contrary to the Guidelines for Good Distribution Practices for Health Products and Technologies in Kenya under Section 3.7.3 which requires that health products and technologies due to expire first must be sold and/or distributed in accordance with the First Expiry, First Out (FEFO) principles and application of First In First Out (FIFO) principle where no expiry dates exists.

Criteria	Minimum Required	In place	Shortfall or Variance
Medical social workers	6	3	3
Dental technologists	6	4	2
Pediatric dentist	2	1	1
Nutrition and dietetic technicians	8	4	4
	255	**168**	**87**

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

In the circumstances, the ability of the Hospital to deliver on its mandate is doubtful.

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. Weak Internal Controls in Stores and Inventory Management

Review of the stores records and physical verification conducted in July 2025 revealed that the Hospital lacked an inventory management policy or standardized system to govern the receipt, issuance, replenishment, inspection, tracking of expiry, and disposal of pharmaceutical and non-pharmaceutical supplies. Although the Hospital had installed an Enterprise Resource Planning system, the inventory management module remained unimplemented in all the Hospital's stores, leading to incomplete, unreliable, and inconsistent inventory reports.

Further, store's ledger, essential for tracking stock movement and valuing inventory, was not maintained. Furthermore, the main store was overcrowded, with stock items, including drugs, haphazardly stacked, making access and inventory control difficult and increasing the risk of damage or misplacement.

Further, the Hospital's system did not support the generation of a consolidated invoice report but only allowed viewing of individual invoices thus making it difficult to reconcile total invoiced amounts against actual payments received.

In the circumstances, the effectiveness of internal controls designed in the revenue collection could not be confirmed.

5. Lack of Internal Audit Function and Audit Committee

During the year under review, the Hospital did not have an internal audit function for oversight of the operations of the Management and no risk assessment was performed. This was contrary to Section 155 of the Public Finance Management Act, 2012 which state that a County Government entity shall ensure that the arrangements for conducting internal audits in respect of the entity are in accordance with international best practices for internal auditing and that a County government entity shall establish an internal auditing committee whose composition and functions are to be prescribed by the regulations.

Further, the hospital did not have an audit committee as required by Regulation 155(5) of the Public Finance Management (County Governments) Regulations, 2015. In addition, there was no evidence or proof that audit reports of both internal and external auditors had been discussed by the audit committee.

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

6. Lack of Risk Management Strategies

Review of the internal controls of the Hospital revealed that Management had not developed risk management policy and there were no fraud prevention mechanisms put in place. Further, operational and disaster recovery plans were also not provided. This was contrary to Regulation 158 of the Public Finance Management (County Governments) Regulations, 2015 that requires the Accounting Officer to develop risk management strategies, which include fraud prevention mechanism and a system of risk management and internal control that builds robust business operations.

In the circumstances, the existence of an effective mechanism to safeguard against risks could not be confirmed.

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

Responsibilities of Management and 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

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

15 December, 2025

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

Description	Note	2024/2025	2023/2024
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from the County Government	6	92,000,000	119,054,540
In kind contribution from county government	7	73,778,731	-
Revenue from exchange transactions			
Rendering of services- Medical Service Income	8	100,716,773	-
Total revenue		**266,495,504**	**119,054,540**
Expenses			
In kind payment from the county	7	73,778,731	-
Medical/Clinical costs	9	93,025,726	74,662,058
Employee costs	10	10245100	3,984,850
Board of Management Expenses	11	520,000	679,600
Repairs and maintenance	12	8,901,835.	5,691,182
General expenses	13	79,728,550	34,069,513
Total expenses		**266,199,942**	**119,087,203**
Net Surplus / (Deficit) for the year		295,562	**(32,663)**

The Hospital's financial statements were approved by the Board on 29th October, 2025 and signed on its behalf by:

29 OCT 2025

Chairman

Board of Management

Head of Finance

ICPAK No: 22744

29 OCT 2025

Medical Superintendent

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

Description	Note	2024/2025	2023/2024
		Kshs	Kshs
Assets			
Current assets			
Cash and cash equivalents	14	**260,612**	2,283
Prepayments			
Receivables from exchange transactions	15	52,102,329	-
Inventories	16	21,664,687	35,366,574
Total Current Assets		**74,027,628**	**35,368,857**
Non-current assets			
Total assets (A)		**74,027,628**	**35,368,857**
Liabilities			
Current liabilities			
Trade and other payables	17	73,764,729	36,199,564
Total Current Liabilities		**73,764,729**	**36,199,564**
Total Liabilities (B)		**73,764,729**	**36,199,564**
Net assets (A-B)		262,899	**(830,707)**
Represented by:			
Accumulated surplus/Deficit		262,899	(830,707)
Capital Fund		0	0
Net Assets		262,899	**(830,707)**

The Hospital's financial statements were approved by the Board on 29th October, 2025 and signed on its behalf by:

.....	.....	.....
Chairman	**Head of Finance**	**Medical Superintendent**
Board of Management	**ICPAK No: 22744**	

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	-	0	0	0	0	%
Receipts						
Transfers from the County Government	96,000,000		96,000,000	92,000,000	4,000,000	4%
Rendering of services- Medical Service Income	125,200,000		125,200,000	100,716,773	24,483,227	19%
Total receipts	**221,200,000**	**0**	**221,200,000**	**192,716,773**	**28,483,227**	**12%**
Payments						
Medical/Clinical costs	101,508,000	0	101,508,000	93,025,726	8,482,274	8%
Employee costs	10,800,000	0	10,800,000	10,245,100	554,900	5.1%
Remuneration of directors	1,200,000	0	1,200,000	520,000	680,000	56%
Repairs and maintenance	16,000,000	0	16,000,000	8,901,835	7,098,165	44%
General expenses	91,692,000	0	91,692,000	**79,728,550**	11,963,450	13%
Total Operational Expenditure paid	**221,200,000**	**0**	**221,200,000**	**192,421,211**	**28,778,789**	13%
Surplus	**0**	**0**	**0**	**295,562**	(295,562)	

Budget Reconciliation

	Description of Particulars	Amount in Kshs
	Actual Surplus/ deficit Amounts as per the statement of Budget	**28,778,789**
1	Unrealised revenue	28,483,227
	Closing Cash and Cash Equivalent as per the statement of Cash flows	**295,562**

3. Adoption of New and Revised Standards

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

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

iii) Early adoption of standards

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

Notes to the Financial Statements (Continued)

b. Budget information

The original budget for FY 2024/2025 was approved by Board. 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. Longisa County Referral Hospital budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget.

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

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

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.

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

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)

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.

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.

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.

Notes to Financial Statements Continued

7. In Kind Contributions from The County Government

Description	2024/2025	2023/2024
	KShs	KShs
Salaries and wages	43,074,565	-
Pharmaceuticals and Non-Pharmaceutical Supplies (other suppliers)	30,704,166	-
Total grants in kind	**73,778,731**	-

8. Rendering of Services-Medical Service Income

Description	FY 2024 - 2025	FY 2023-2024
	Kshs	Kshs
Pharmaceuticals, non Pharms	10,280,192	
Health Records	1,948,560	
Laboratory	3,568,600	
Radiology	2,880,840	
Dental services	2,200,500	
OPD, injections, dressings	504,190	
NHIF	10,438,640	
SHA	67,044,453	
AON MINET	1,850,978	
Total revenue from the rendering of services	100,716,773	

Notes to the Financial Statements (Continued)

11. Board of Management Expenses

Description	2024/2025	2023/2024
	Kshs	Kshs
Sitting allowance	520,000	679,600
Total	**520,000**	**679,600**

12. Repairs and Maintenance

Description	2024/2025	2023/2024
	Kshs	Kshs
Property- Buildings	1,024,666	1,637,138
Medical equipment	6,320,377.5	2,016,376
Computers and accessories		1,601,500
Motor vehicle expenses	1,556,792	436,168
Total repairs and maintenance	**8,901,835.5**	**5,691,182**

Notes to the Financial Statements (Continued)

14 (b). Detailed Analysis of Cash and Cash Equivalents

Description		2024/2025	2023/2024
Financial institution	**Account number**	**KShs**	**KShs**
a) **Current account**			
National bank		60,845	1,938
Equity Bank, etc		192,827	0
Sub- total		**253,672**	**1,938**
b) Others(*specify)*		0	0
cash in hand		6,940	345
Sub- total		**6,940**	**2,283**
Grand total		**260,612**	**2,283**

15. Receivables from Exchange Transactions

Description	2024/2025	2023/2024
	KShs	**KShs**
Medical services receivables	52,102,329	-
Total receivables	**52,102,329**	

Analysis of Receivables From Exchange Transactions

Description	2024/2025		2023/2024	
	Kshs		**Kshs**	
	Current FY	**% of the total**	**Comparative FY**	**% of the total**
Less than 1 year	20,986,829	41%	-	%
Between 1- 2 years	31,115,500	59%	-	%
Total (a+b)	**52,102,329**	**100%**	**-**	**%**

19. 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.

Bomet County Government is the principal shareholder of the Longisa County Referral Hospital, holding 100% of the Longisa County Referral Hospital 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
	Kshs	Kshs
Transactions with related parties		
a) Services offered to related parties		
Services to	-	-
Sales of services	-	-
Total	-	-
b) Grants from the Government		
Grants from County Government	-	-
Grants from the National Government Entities	-	-
Donations in kind	-	-
Total	-	-
c) Expenses incurred on behalf of related party		
Payments of salaries and wages for employees	-	-
Payments for goods and services	-	-

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.

Ref	Issue / Observations from Auditor	Management comments	Status	Timeframe
1	Inaccuracy in transfer from county Government	Corrected	Resolved	2024/2025
2	Inaccuracy of Total Revenue	Corrected	Resolved	2024/2025
3	Non – Disclosure of Property, Plant and Equipment	On going	Not resolved	2025/2026
4	Inaccuracy of Employee Costs	Corrected	Resolved	2024/2025
5	Non-Disclosure of Receivables from Exchange Transactions	Corrected	resolved	2024/2025
6	Inaccuracy of Trade Payables	Corrected	Resolved	2024/2025
7	Inaccuracy of Accumulated Deficit	Corrected	Resolved	2024/2025
8	Budgetary Control and Performance	Corrected	Resolved	2024/2025
9	Lack of an Approved Annual Budget	Corrected	Resolved	2024/2025
10	Irregular Engagement and Payment of Casual Employees	Corrected	Resolved	2024/2025
11	Service delivery Gaps	On going	Not resolved	2025/2026
12	Lack of Hospital Management Committee	Corrected	Resolved	2024/2025
13	Failure to Dispose Unserviceable Assets	On going	Not resolved	2025/2026
14	Expired Medical Supplies	On going	Not resolved	2025/2026
15	Lack of Internal Audit Review and Audit Committee	On going	Not resolved	2025/2026
16	Weak Internal Controls in Stores and Inventory Management	Corrected	Resolved	2024/2025
17	Lack of Standard Operating Procedures and Policies	Corrected	Resolved	2024/2025
18	Lack of Risk Management strategies	Corrected	Resolved	2024/2025

.....
Accounting Officer

Appendix III: Inter-Entity Confirmation Letter

Name of Transferring entity BOMET COUNTY GOVERNMENT

Name of Beneficiary entity LONGISA COUNTY REFFERAL HOSPITAL

Confirmation of amounts received by LONGISA COUNTY REFFERAL HOSPITA as at 30th June 2025

Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
RC0000059131	1-Jul-24	2,000,000	0	2,000,000	
RC0000059200	9-Aug-24	5,000,000	0	5,000,000	
RC0000059329	16-Aug-24	8,000,000	0	8,000,000	
RC0000059362	16-Aug-24	8,000,000	0	8,000,000	
RC0000060400	4-Nov-24	9,700,000	0	9,700,000	
RC0000060415	4-Nov-24	6,300,000	0	6,300,000	
RC0000060589	13-Nov-24	1,700,000	0	1,700,000	
RC0000060046	27-Nov-24	24,000,000	0	24,000,000	
RC0000060588	3-Dec-24	8,000,000	0	8,000,000	
RC0000061890	17-Feb-25	5,500,000	0	5,500,000	
RC0000063095	5-May-25	5,500,000	0	5,500,000	
RC0000063518	20-Jun-25	8,300,000	0	8,300,000	
TOTAL		**92,000,000**		**92,000,000**	

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

Head of Accounts Department - Disbursing Entity:

Name BERNARD KOSKEI ..... **Sign** .....
Date 29/10/2025....

Head of Accounts Department - Beneficiary Entity:

Name ROBERT K RONO ..... **Sign** .....
Date...29/10/2025.

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
None	None		None	None	0	