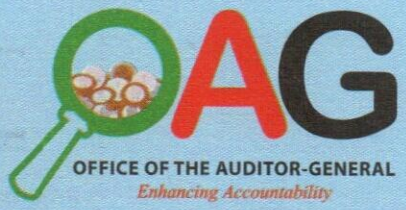
REPUBLIC OF KENYA



REPORT

OF

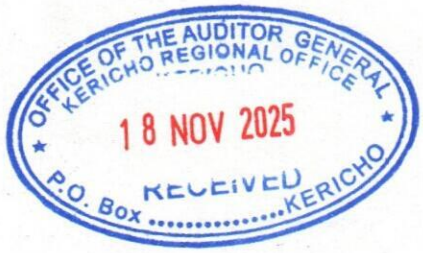
THE AUDITOR-GENERAL

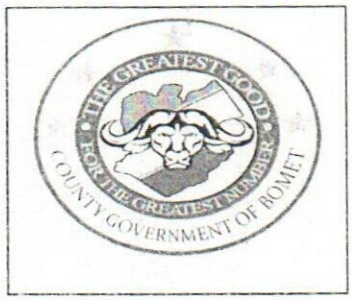
ON

KAPKOROS LEVEL 3A HOSPITAL

FOR THE YEAR ENDED 30 JUNE, 2025

COUNTY GOVERNMENT OF BOMET





Kapkoros Level 3A 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)

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2. Key Hospital Information and Management

(a) Background information

Kapkoros sub-county Hospital is a level 3A hospital established under gazette notice number 786 and The Medical Practitioners and Dentists (Medical Institutions) (Amendment) Rules, 2017 (LN.3 of 2017). The hospital is domiciled in Bomet County under the health Department. The hospital is governed by a Board of Management.

(b) Principal Activities

The principal activity/mission/ mandate of Kapkoros, is to promote and maintain integrated high-quality preventive, curative and supportive health care that are accessible, effective, equitable and accountable to all people. The overall vision of the Hospital is to have a community free from preventable diseases that produce ill health, and sustained wellbeing through quality health care intervention.

(c) Key Management

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

- County department of health
- Sub County Health management Team
- Board of Management
  Medical Superintendent
- Hospital Health Management Team

(d) Fiduciary Management

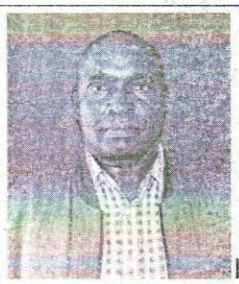
The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

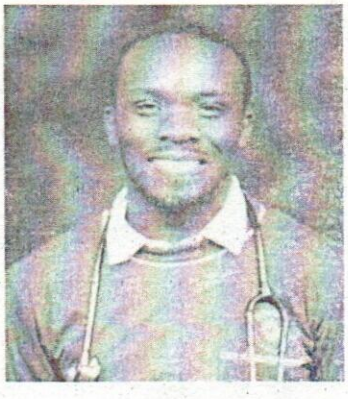
No.	Designation	Name
1.	Medical Superintendent	Dr.Hillary Chelimo-
2.	Head of finance	Mr.Eric Ngeno
3.	Head of supply chain	Mr.Sammy Koech
4.	Hospital Administrator	Mr.Bryant Mutai
5.	Nursing officer In-Charge	Mrs Roseline Tamason
6.	Pharmacist	Dr.Warom Buoro Michael

(e) Fiduciary Oversight Arrangements

- Clinical Research and Standards Committee.
- Audit committee
- Risk Committee
- County Assembly

3. The Board of Management

Ref	Directors	Details
1.	 Chairman of the Board	Mr Martin Kirui is a seasoned, visionary and accomplished Manager with about 15 years of experience in various work places. He holds a masters in finance from Jomo Kenyatta University. He has a vast working experience in various sectors which include kericho municipal, Nandi County council and also Kenya Industrial Estate Limited..
2.	 Board Member	Mr Richard Tonui holds an Executive MBA program and also a degree in Economics. He has previously worked at communications authority of Kenya for 23 years and also at Kenya Posts and Telecommunication Cooperation.
3.	 Board member	Mrs Florence Chepkoech is an active Board Member who holds a Diploma in ECDE Teaching with an experience of 10 years in the education sector.
4.	 Board Member	Mr Richard Sigei is a hardworking board member who is also the chairman of a community based organization and former ward administrator and brings a lot of leadership skills to the board.

9.	 Board Member	Mr Alfred Ronoh is a very hardworking and active board member he has an experience of over 20 years.He currently works at Bandwith providers east Africa limited as a project manager and previously worked at Telkom Kenya limited.
10.		Mr Richard Chepkwony is an active board member with an experience of over 19 years as a community development facilitator and is also a board member of two secondary schools and currently he is the chairman of Bomet central community based organization.
11.	 Medical Superintendent	Dr. Chelimo H. Korir joined Kapkoros Sub County Hospital in October, 2022. He is an experienced medical officer with a wealth of experience in both clinical and administrative work. He previously served as the acting medical superintendent, Cheptalal Sub County Hospital. As a medical officer within the county, Dr. Chelimo demonstrated ability to transform institutions to deliver efficient and effective results. He has passion for quality healthcare provision and getting things done. He holds a Bachelor of Medicine & Bachelor of Surgery (MBChB) degree from Kenyatta University.

4. Key Management Team

Ref	Management	Details
1.	Dr. Chelimo H. Korir	Medical Superintendent
2.	Mr. Bryant Mutai	Hospital Administrator
3.	Emily Tunen	Nursing Officer In Charge
4.	Eric Ngeno	Accountant
5.	Dr Warom Michael	Pharmacist
6.	Mr.Sammy Koech	Stores Assistant

5. Chairman's Statement

On behalf of the Board of management, I am pleased to present the chairman's statement for the financial year ended 30th June 2025. This report reflects our collective commitment to providing strategic direction, good governance, and oversight of the hospitals financial and operational performance.
Kapkoros Sub- County hospital was founded in 1961 as a dispensary, then, managed by the Local Authorities. Minor upgrades have since been done to upgrade it to a health centre in 2003, and subsequently as a sub county hospital commencing in March 2024.

Governance and Oversight:
The board has continued to uphold the principles of accountability, transparency, and prudent financial management. Regular board and committee meetings were held during the year to review policies, monitor financial performance, and guide the hospitals strategic priorities.

Financial performance:
Despite a challenging economic environment, the hospital managed to sustain service delivery and record revenue of Kshs 9,129,079 against and expenditure of Khs 8,715,137 This resulted in a surplus of Kshs 413,942 .Key revenue sources included SHA reimbursements, user fees, and donor contributions. The prudent use of resources ensured continuity of essential health services

Achievements:

- Expansion of patient care services in radiology, mainly by commencing sonographer services.
- Strengthening of partnerships with government agencies, NGOs, and private sector stakeholders.
- Staff training and capacity building initiatives supported by the board
- Overseeing the construction of new inpatient and theatre.

6. Report of The Medical Superintendent

The general outlook of the facility has been good, with strong positive indicators of healthcare provision for the fiscal year 2024/2025, albeit some manageable challenges.

Human resource:

The staffing of the facility mainly comprises of those employed by the County Government of Bomet and staff under the AIE of the Facility. We also receive staff support from our partners such as Walter reed (PEPFAR) under the CCC department. Challenges include staff shortages in critical areas, delayed promotions and re-designations, and high turnover in critical service areas.

Financial Performance:

The hospital generated Kshs 9,129,079 in revenue, for the period under review against an equal amount in expenditure. Main revenue sources include User fees, SHA reimbursements on SHIF and PHC, and donor support. Expenditures included personnel emoluments, pharmaceuticals, medical supplies, and maintenance and capital projects.
The hospital achieved a surplus of Khs 509,546, reflecting efficiency in revenue collection and prudent financial usage. Our main revenue collection points include Maternity, Outpatient, laboratory, radiology and dental departments.
Power supply has been stable with an emergency generator as a back-up. Water supply has been aided with an all-year-round rainy season. However, the facility would benefit greatly from the service of an uninterrupted water supply by a permanent borehole.

Service delivery:

Despite the low resources, the facility has been able to meet its obligations and objectives to the community, and healthcare service delivery has improved over the period, with slow increase in human resource numbers and hospital capabilities in terms of laboratory investigations, maternal &child health services and health products and technologies units.
Infrastructure and Equipment:
The hospital, through departments of Health services and Public works, has undertaken construction of a 64 bed capacity in-patient and theatre, which is about 80% complete by the end of year under review. Expected completion in the next financial year, will boost revenue collection and stabilize budgetary needs.

Challenges:

- Delayed SHA re imbursements and inadequate funding
- Shortages of essential drugs and consumables, with the county weaning off responsibility of providing HPTUs.
- Rising patient demand outstripping existing capacity.
- Inadequate ambulance and referral system

Recommendations:

7. Statement of Performance Against Predetermined Objectives

Kapkoros Sub-County Hospital has 2 strategic pillars/ themes/issues and objectives within the current Strategic Plan for the FY 2024- FY 2025. These strategic pillars/ themes/ issues are as follows; Pillar /theme/issue 1: Preventive services Pillar/theme/issue 2: Curative Services Kapkoros Sub- County hospital develops its annual work plans based on the above 2 pillars/Themes/Issues. Assessment of the Board's performance against its annual work plan is done on a quarterly basis. The hospital achieved its performance targets set for the FY 2024/2025 period for its 2 strategic pillars, as indicated in the diagram below

Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
Pillar/ theme/ issue 1:	Preventive services	Workload	Community outreach services	Reduced communicable diseases in the locality
Pillar/ theme/ issue 1:	Curative Services	Workload	Establishment of special clinics	Improved service delivery

9. Management Discussion and Analysis

Kapkoros sub-county county hospital is the only sub-county hospital serving the larger Bomet Central Sub-County. It has a catchment population of 18,511. It has a maternity bed capacity of 10. The hospital offers outpatients services, maternity services besides one other special clinic which is run by a medical officer. For the last one year the patients attended at the hospital are as per the following table

Clinical/operational performance

Bed capacity of the hospital.	16
Overall patient attendance during the year for both inpatient and outpatient.	11,248
Accident and Emergency attendance	
Specialised clinic attendance	923
Average length of stay for in patient.	24hours
Bed occupancy rate	60%
Mortality rate	0
Surgical theatre utilisation (number of operations over a period of time)	0
Sponsorships and partnerships	Pepfar

Financial Performance:

The hospital generated Kshs 6,600,000 from SHA ,Kshs 2,506,000 reimbursement from the County Government and ksh 1,912,919 in kind form as drugs bought by the county government for the period under review against an equal amount in expenditure. Main revenue sources include User fees, SHA reimbursements on SHIF and PHC, and donor support. Expenditures included personnel emoluments, pharmaceuticals, medical supplies, and maintenance and capital projects.

The hospital achieved a surplus of Khs 509,546, reflecting efficiency in revenue collection and prudent financial usage. Our main revenue collection points include Maternity, Outpatient, laboratory, radiology and dental departments.

Sign..... **Medical superintendent**

KAPKOROS SUB-COUNTY HOSPITAL
MEDICAL SUPERINTENDENT
21 AUG 2025
BOMET COUNTY
P. O. BOX 20400, BOMET

The organisation should outline its efforts to:

a) Responsible competition practice.

The organization is committed to responsible competition practices and improved service delivery guided by integrity, transparency, and accountability. To this end, a strict anti-corruption and bribery policy is in place, supported by whistleblowing and reporting mechanisms to encourage staff and clients to report malpractice. The organization remains non-partisan, with political involvement limited strictly to policy dialogue and regulatory compliance. Procurement and tendering processes are conducted through open and transparent competition, based on clear and objective criteria, while respect for competitors is upheld by avoiding unfair practices and promoting professionalism.

In addition, the organization has enhanced service delivery through the adoption of a public service charter that clearly communicates standards, timelines, and client rights. Service automation and self-service platforms have been rolled out to improve efficiency, while cashless payment systems such as mobile money and card transactions have been adopted to reduce fraud and enhance accountability. Public sensitization and outreach initiatives are undertaken to improve awareness of services, reporting channels, and client entitlements, while brand protection and quality assurance mechanisms ensure consistency and reliability in service delivery.

b) Responsible Supply chain and supplier relations

The organization is committed to maintaining the highest standards of business ethics and responsible supplier management. All contractual agreements with suppliers are honored in a fair and transparent manner, ensuring that obligations are met in line with agreed terms and conditions. Payment practices are guided by accountability and integrity, with suppliers compensated promptly and in accordance with contractual timelines to foster trust and long-term partnerships.

In addition, the organization upholds principles of fair competition by ensuring that procurement of goods and services is conducted through open and competitive processes. Clear evaluation criteria are applied to guarantee equal opportunity for all qualified bidders, thereby promoting value for money, transparency, and efficiency. By treating suppliers with respect, maintaining professionalism, and safeguarding ethical procurement standards, the organization enhances its credibility, supports sustainable supplier relationships, and contributes to overall service quality and delivery.

11. Report of The Board of Management

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

Principal activities

The principal activities of the Kapkoros Sub-County Hospital are provision of health services to the patients

Results

The results of the Kapkoros Sub-County Hospital for the year ended June 30, 2025 are set out on pages 1-6

Board of Management

The members of the Board who served during the year are shown on pages v to viii. During the year no director retired/ resigned and therefore no one was appointed.

Auditors

The Auditor General is responsible for the statutory audit of the Kapkoros Sub County Hospital in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015 or XYZ Certified Public Accountants were nominated by the Auditor General to carry out the audit of the Kapkoros Sub County Hospital for the year/period ended June 30, 2025 in accordance to section 23 of the Public Audit Act, 2015 which empowers the Auditor General to appoint an auditor to audit on his behalf.

By Order of the Board

.....

Name Dr. Hilary Cheli

Secretary to the Board

KAPKOROS SUB-COUNTY HOSPITAL
MEDICAL SUPERINTENDENT
21 AUG 2025
BOMET COUNTY
P. O. BOX 20400, BOMET

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON KAPKOROS LEVEL 3A 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.

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 Kapkoros Level 3A Hospital-County Government of Bomet set out on pages 1 to 41, which comprise of the statement

Further, the amount has been outstanding for more than one year. However, no provisions were made for bad and doubtful debts.

In the circumstances, the accuracy and completeness of receivables from exchange transactions totalling Kshs.930,750 could not be confirmed.

4. Unconfirmed Property, Plant and Equipment

The statement of financial position reflects Nil property, plant and equipment. Review of records and physical verification revealed that various assets including land measuring approximately sixteen (16) acres, buildings, civil works, furniture, computers and medical equipment of unknown values were being used by the Hospital. However, these assets have not been valued and disclosed in the financial statements. Management explained that the records of the assets were maintained at the County Government Headquarters but no evidence was provided for audit verification. The fixed assets register was also not provided for audit review.

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

5. Inaccuracy of Accumulated Surplus

The statement of financial position reflects accumulated surplus amounting to Kshs.413,942. However, the amount does not included the prior year audited accumulated deficit amounting to Kshs.622,025 reflected in the statement of changes in net assets resulting in unexplained variance of Kshs.622,025.

In the circumstances, the accuracy and completeness of accumulated surplus amounting to Kshs.413,942 could not be confirmed.

6. Inaccuracy of Capital Fund

The statement of financial position reflects capital fund totalling Kshs.1,592,815 in respect of the opening balance. However, the amount differs with the prior year audited capital fund totalling Kshs.2,192,870 resulting in unreconciled variance of Kshs.610,025.

In the circumstances, the accuracy and completeness of capital fund totalling Kshs.1,592,815 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kapkoros Level 3A 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.

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. Irregular Engagement of Casual Workers

The statement of financial performance and as disclosed in Note 10 to the financial statements reflects employee costs amounting to Kshs.2,064,000 in respect of casual workers. Review of records reveal that the casual workers had been engaged for more than three (3) consecutive months. However, their terms of employment were not converted to regular employment terms. This was contrary to Section 37 of the Employment Act, 2007 which provides for conversion of the casual employment to regular employment terms for employees who have worked in an entity continuously for more than three months.

Further, the recruitment of casual workers was not approved by the County Public Service Board. The vacancies were also not supported by Departmental requisitions, advertisement, appointment letters and job interview records were not presented for audit.

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

2. Irregular Transfers of Facility Improvement Funds

The statement of financial performance reflects transfer to dispensaries and transfer to Health Management Team (HMT) amounting to Kshs.756,000 and Kshs.140,340 respectively, all totalling 896,340. This was contrary to Section 5 of the Facilities Improvement Financing Act, 2023 which states that there shall be retention of all monies raised or received by or on behalf of all public health facilities. The money received by or on behalf of the respective public health facility shall be paid into a facility improvement financing account for each public health facility. The income and other receivables retained by the public health facilities shall be considered as a supplement to the budgets and resources appropriated to the public health facilities by the respective County Government. Expenditure returns in support of the transfers were also not provided.

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

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.

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

Description	Note	FY 2024/2025	FY 2023/2024
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from the County Government	6	2,506,000	4,860,000
In- kind contributions from the County Government	7	1,912,919	-
Revenue from exchange transactions			
Rendering of services-Medical Services Income	8	4,710,160	
Total revenue		**9,129,079**	**4,860,000**
Expenses			
Medical/Clinical costs	9	4,655,282	1,740,780
Employee costs	10	2,064,000	1,352,000
Board of Management Expenses	11	194,000	24,000
Depreciation and amortization expense	12	-	-
Repairs and maintenance	13	227.135	188,010
General expenses	14	678,380	895,265
Transfer to Dispensaries	15	756,000	1,260,000
Transfer to Sub County HMT	16	140,340	-
Total expenses		**8,715,137**	**5,460,055**
Net Surplus / (Deficit) for the year		**413,942**	**(600,055)**

(The notes set out on pages 7 to 40 form an integral part of the Annual Financial Statements.)

The Hospital's financial statements were approved by the Board on 21/08/25 and signed on its behalf by:

....

Chairman Martin Kirui **Head of Finance** **Medical Superintendent**

Board of Management **ICPAK No:** 21519

KAPKOROS ... HOSPITAL
21 AUG 2025
BOMET COUNTY
P.O. ... 00, ...

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

Description	Note	FY 2024/2025	FY 2023/2024
		Kshs	Kshs
Assets			
Current assets			
Cash and cash equivalents	17	509,946	2,404
Receivables from exchange transactions-SHA	18	930,750	2,000,000
Inventories	19	662,371	562,761
Total Current Assets		**2,103,067**	**2,565,165**
Non-current assets			
Property, plant, and equipment	20	-	47,000
Total Non-current Assets		**-**	**47,000**
Total assets (A)		**2,103,067**	**2,612,165**
Liabilities			
Current liabilities			
Trade and other payables	21	96,310	1,019,350
Total Current Liabilities		**96,310**	**1,019,350**
Total Liabilities (B)		**96,310**	**1,019,350**
Net assets (A-B)		**2,006,757**	**1,592,815**
Represented by:			
Revaluation reserve		-	-
Accumulated surplus/Deficit		413,942	(600,055)
Capital Fund		1,592,815	2,192,870
Net Assets		**2,006,757**	**1,592,815**

(The notes on pages 7 to 40 form an integral part of the Annual Financial Statements.)

The Hospital's financial statements were approved by the Board on 21/8/25 and signed on its behalf by:

.....	.....	.....
Chairman	**Head of Finance**	**Medical Superintendent**
Board of Management	**ICPAK No: 21595**	

KAPKOROS SUB COUNTY HOSPITAL
MEDICAL SUPERINTENDENT
21 AUG 2025
BOMET COUNTY
P. O. BOX 30210400, BOMET

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

Description	Note	FY 2024/2025	FY 2023/2024
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Transfers from the County Government		2,506,000	4,860,000
Transfers from other Government entities-FIF		4,710,160	-
Total Receipts		**7,216,160**	**4,860,000**
Payments			
Medical/Clinical costs		2,658,053	1,537,440
Employee costs		2,064,000	1,038,000
Board of Management Expenses		194,000	12,000
Repairs and maintenance		222,135	213,680
Grants and subsidies		0	
General expenses		674,090	796,915
Transfer to Dispensaries		756,000	1,260,000
Transfer to FIF Account		140,340	
Total Payments		**6,708,618**	**4,858,035**
Net cash flows from operating activities	22	**507,542**	**1,965**
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		-	-
Net cash flows used in financing activities		-	-
Net increase/(decrease) in cash and cash equivalents		-	-
Cash and cash equivalents as at 1 July 2024	27	2,404	439
Cash and cash equivalents as at 30 June 2025	27	**509,946**	**2,024**

Budget Reconciliation

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	**509,946**
1.	Reason for difference	-
	Closing Cash and Cash Equivalent as per the statement of Cash flows	**509,946**

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 Plant and Equipment	*Applicable 1st January 2025* The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the

Standard	Effective date and impact:
	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 hospital 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 on ***20th June 2024.*** Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the *hospital* recorded additional appropriations of ***ksh 4,710,160*** on the FY 2024/2025 budget following the Board's approval. The *hospitals'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 has been presented on page **5** under section **18** of these financial statements.

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)

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.

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

Financial liabilities

Classification

The hospital 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 hospital.

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 hospital 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.

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

Estimates and assumptions.

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

Useful lives and residual values

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

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

Provisions

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

Notes to Financial Statements Continued

6. Transfers from the County Government

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Rendering of services-Medical Services Income	4,710,160	-
Total Revenue from exchange transactions	**4,710,160**	-

9. Medical/ Clinical Costs

Description	Current FY 2024/2025	Comparative FY2023/204
	Kshs	Kshs
Dental costs/ materials	72,350	62,550
Laboratory chemicals and reagents	266,060	212,750
Food and Ration	1,032,125	631,900
Uniform, clothing, and linen	23,400	70,350
Dressing and Non-Pharmaceuticals	859,308	312,850
Pharmaceutical supplies	270,770	376,490
Health information stationery	189,440	52,000
Sanitary and cleansing Materials	28,910	21,890
Other medical related clinical costs (*KEMSA*)	1,912,919	-
Total medical/ clinical costs	**4,655,282**	**1,740,780**

10. Employee Costs

Description	Current FY 2024/2025	Comparative FY 2023/2024
	Kshs	Kshs
Salaries, wages, and allowances	2,064,000	1,352,000
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 *(specify)*	-	-
Employee costs	**2,064,000**	**1,352,000**

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

Notes to the Financial Statements (Continued)

14. General Expenses

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Advertising and publicity expenses		
Catering expenses	11,900	113,160
Waste management expenses		
Insecticides and rodenticides	4,650	4,100
Audit fees		
Conferences and delegations		
Consultancy fees		
Contracted services		
Electricity expenses	85,000	140,000
Fuel and Lubricants	157,590	137,600
Insurance		
Research and development expenses		
Travel and accommodation allowance	184,020	212,700
Legal expenses		
Licenses and permits		
Courier and postal services	10,800	-
Printing and stationery	183,120	149,405
Hire charges		10,600
Rent expenses		-
Water and sewerage costs		5,000
Skills development levies		-
Telephone and mobile phone services	41,300	13,000
Internet expenses		-
Staff training and development		-
Subscriptions to professional bodies		-
Subscriptions to newspapers periodical, magazines, and gazette notices		-
Library books/Materials		-
Sign posts and Branding		109,700
Total General Expenses	**678,380**	**895,265**

Notes to the Financial Statements (Continued)

18. Receivables From Exchange Transactions

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Medical services receivables		
Transfer from county goverment		
Other exchange debtors	930,750	2,000,000
Less: impairment allowance	-	
Total receivables	**930,750**	**2,000,000**

(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 Non-exchange Transactions

Description	FY 2024/2025		FY 2023/2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	-	0%	1,400,000	33%
Between 1- 2 years	930,750	100%	600,000	17%
Total (a+b)	**930,750**	**100%**	**2,000,000**	**25%**

19. Inventories

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Pharmaceutical supplies	261,739	341,300
Maintenance supplies		
Food supplies	3,275	2,940
Linen and clothing supplies		
Cleaning materials supplies	35,040	-
Laboratory supplies	205,250	
Non pharmaceuticals	157,067	218,521
Total	**662,371**	**562,761**

20. Property, Plant and Equipment

Description	Land	Buildings and Civil works	Motor vehicles	Furniture, fittings, and office equipment	ICT Equipment	Plant and medical equipment	Other Assets (specify)	Capital Work in progress	Total
	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh		Ksh	Ksh
Cost									
At 1 July 2023 (previous year)	-	-	-	-	-	-	-	-	-
Additions	-	-	-	47,000	-	-	-	-	47,000
Disposals	-	-	-	-	-	-	-	-	-
Transfers/adjustments	-	-	-	-	-	-	-	-	-
Revaluation Adjustments	-	-	-	-	-	-	-	-	-
At 30th Jun 2024	-	-	-	**47,000**	-	-	-	-	**47,000**
At 1 July 2024 (current year)	-	-	-	**47,000**	-	-	-	-	**47,000**
Additions	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Transfer/adjustments	-	-	-	-	-	-	-	-	-
Revaluation Adjustments	-	-	-	-	-	-	-	-	-
At 30th Jun 2024	-	-	-	-	-	-	-	-	-
Depreciation and impairment									
At 1 July 2024(previous year)	-	-	-	-	-	-	-	-	-

Notes to the Financial Statements (Continued)

21. Trade and other Payables

Description	FY 2024/2025		FY 2023/2024	
	KShs		KShs	
Trade payables	96,310		503,350	
Employee dues	-		516,000	
Third-party payments *(e.g. unremitted payroll deductions)*	-		-	
Audit fee	-		-	
Doctors' fee	-		-	
Total trade and other payables	**96,310**		**1,019,350**	
Ageing analysis:	**Current FY**	**% of the Total**	**Comparative FY**	**% of the total**
Under one year	96,310	100%	1,019,350	100%
1-2 years	-	0%	-	
2-3 years	-	0%	-	
Over 3 years	-	0%	-	
Total	**96,310**	**100%**	**1,019,350**	**100%**

23. Financial Risk Management

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

(i) Credit risk

The hospital 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 (current year)	-	-	-	-
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)

(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.

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.

iv) Capital Risk Management

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

Description	Current Period	Comparative Period
	Kshs	Kshs
Revaluation reserve	-	-
Retained earnings	-	-
Capital reserve	-	-
Total funds	-	-
	-	-
Total borrowings	-	-
Less: cash and bank balances	-	-
Net debt/ (*excess cash and cash equivalents*)	-	-
Gearing	-	-

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Directors' emoluments	194,000	-
Compensation to the medical Sup	27,000	-
Compensation to key management	42,000	-
Total	**263,000**	-

25. Contingent Liabilities

Contingent liabilities	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Court case against the hospital	-	-
Bank guarantees in favour of subsidiary	-	-
Total	-	-

26. Events after the Reporting Period

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

27. Ultimate and Holding Entity

The entity is a County Government Agency under the Department of Health services. Its ultimate parent is the County Government of Bomet.

28. Currency

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

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							

Appendix IIIb: Inter-Entity Confirmation Letter

Name of Transferring entity **Kapkoros Level 3A Hospital**

Name of Beneficiary entity **Teganda Dispensary**

Confirmation of amounts received by Teganda Dispensary as at 30th June 2025

Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
CHQ NO 735	9/8/2024	42,000	-	42,000	
CHQ NO 743	20/8/2024	42,000	-	42,000	
CHQ NO 759	6/11/2024	84,000	-	84,000	
CHQ NO 774	7/2/2025	42,000	-	42,000	
TOTAL		**210,000**		**210,000**	

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

Head of Accounts Department - Disbursing Entity:

Name ..... **Sign** ..... **Date** 27/8/25

KAPKOROS SUB-COUNTY HOSPITAL
MEDICAL SUPERINTENDENT
27 AUG 2025
BOMET COUNTY
P. O. BOX 33320400, BOMET

Head of Accounts Department - Beneficiary Entity:

Name Caroline Cherotich **Sign** ..... **Date** 27/8/25

TEGANDA DISPENSARY
P.O. BOX 8- SILIBWET
Date..... Sign .....

Appendix IIId: Inter-Entity Confirmation Letter

Name of Transferring entity **Kapkoros Level 3A Hospital**

Name of Beneficiary entity **Sonokwek Dispensary**

Confirmation of amounts received by Sonokwek Dispensary as at 30th June 2025

Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
CHQ NO 737	9/8/2024	42,000	-	42,000	
CHQ NO 745	20/8/2024	42,000	-	42,000	
CHQ NO 761	6/11/2024	84,000	-	84,000	
CHQ NO 776	7/2/2024	42,000	-	42,000	
TOTAL		**210,000**		**210,000**	

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

Head of Accounts Department - Disbursing Entity:

Name ..... **Sign** ..... **Date** 27/8/25

KAPKOROS SUB-COUNTY ... MEDICAL SUPERINTENDENT
27 AUG 2025
BOMET COUNTY
P.O. BOX ... 00, BOMET

Head of Accounts Department - Beneficiary Entity:

Name KIRUI BERNARD **Sign** ..... **Date** 27/8/2025

SONOKWEK DISPENSARY
P.O.Box 331 - 20400, BOMET
Date:

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		