

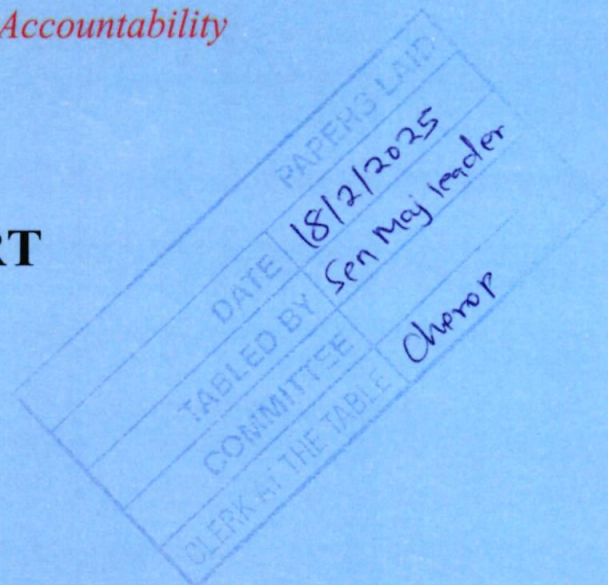
REPUBLIC OF KENYA



*Enhancing Accountability*



**REPORT**



**OF**

**THE AUDITOR-GENERAL**

**ON**

**NYATHUNA LEVEL 4 HOSPITAL**

**FOR THE YEAR ENDED  
30 JUNE, 2024**

**COUNTY GOVERNMENT OF KIAMBU**



OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
REGISTRY

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## **Nyathuna Level 4 HOSPITAL (Kiambu County Government)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2024**

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

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**1. Acronyms & Glossary of Terms**

2. CSR	Corporate Social Responsibility
3. OSHA	Occupational Health & Safety Act
4. PFMA	Public Financial Management Act
5. MED SUP	Medical Superintendent
6. HAO	Health Administrative Officer
7. HRIO	Health Records Information Officer
8. NSM	Nursing Services Manager
9. NHIF	National Health Insurance Fund
10. NGO	Non-Governmental Organization
11. USAID	United States Agency for International Development
12. NORAD	Norwegian Agency for Development Cooperation
13. AGSP	Ambassadors Girls' Scholarship Program
14. AED	Academy for Educational Development
15. CHAK	Christian Health Association of Kenya
16. CORAT-Africa	Christian Organizations Research Advisory Trust of Africa
17. KHA	Kenya Health Association
18. LVCT-Dhibiti	Liverpool Voluntary Counselling and Testing
19. EGPAF	Elizabeth Glaser Pediatric AIDS Foundation
20. CWC/MCH	Child Welfare Clinic /Maternal Child Health
21. ANC & FP	Antenatal Clinic & Family Planning
22. NCD	Noncommunicable Diseases
23. MOPC	Medical Out-Patient Clinic
24. OPD	Out Patient Department
25. IPSAS	International Public Sector Accounting Standards
26. FY	Financial Year
27. SCMOH	Sub County Medical Officer of Health
28. CEO	Chief Executive Officer

**Key Entity Information and Management**

**(a) Background information**

Nyathuna Hospital is a level 4 hospital established under gazette notice 6 supplement number 3 dated 25<sup>th</sup> Jan 2017 and is domiciled in Kiambu County. The hospital is governed by a Board of Management and Hospital Management Team.

**(b) Principal Activities**

**The mission** mandate of the is to promote and participate in provision of integrated and high quality promotive, preventive, curative and rehabilitative health care services to all.

**The vision-** an efficient and high quality health care system that is accessible, equitable and affordable.

**(c) Key Management**

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

- Kiambu County department of health
- Nyathuna Hospital Board of Management
- Medical officer in charge - (Accounting Officer/ CEO)
- Hospital Management Team

**(d) Fiduciary Management**

The key management personnel who held office during the financial quarter ended 30<sup>th</sup> June, 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Medical Officer In Charge	Dr Mary Wambui Njoroge
2.	Nursing services Manager	Grace Wairimu Thiong'o
3.	Accountant	Jedidah Wambui Njogu
4.	Procurement Officer	Eunice Muthoni Ndonga
5.	Pharmacy In Charge	Patrick Kamau Maina
6.	Nutritionist	Linnet Wanjiru Warui
7.	Laboratory In Charge	Philip Githongo Kahunga

No.	Designation	Name
8.	Clinician In Charge	Simon Wachira Mergu
9.	Hospital Sanitation In Charge	Joyce Thiong'o

**(e) Fiduciary Oversight Arrangements**

1. Finance And General Purposes Board Sub-Committee-which provides oversight and guidance over the finances of the facility and recommends to the general hospital board
2. Hospital Management Committee- consisting of departmental heads, role of which is assessing the delivery of services and financial budgeting and guidance toward implementation of said services at the health facility
3. Inspection And Acceptance Committee- involved in review of products supplied to the facility
4. Procurement Committee- involved in sourcing of suppliers for commodities and services for the facility
5. Medicine And Therapeutic Committee- oversight of medications and health products use at facility
6. Corruption And Advisory Committee- involved in assessment and resolution of disciplinary and corruption cases and implementation of prevention measures of the same
7. Disposal Committee-role of assessing equipment, medication and medical and non-medical inventory and implement measure of disposal of such.

**(f) Entity Headquarters**

PO Box 160,00128

Nyathuna Level 4 Hospital

Wangige-Ngecha Road

Ngecha, Kenya

**(g) Entity Contacts**

Telephone: (254) 745521153

E-mail: [sdnyathuna@gmail.com](mailto:sdnyathuna@gmail.com)

No facility website available

**(h) Entity Bankers**

**Kenya Commercial Bank**

Nyathuna Sub County hospital 1157590187

Nyathuna Level 4 Hospital NHIF collection 1263471145

**Family Bank**

Nyathuna level 4 hospital 001000053770

**(i) Independent Auditors**

Auditor General

Office of Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

**(j) Principal Legal Adviser**

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

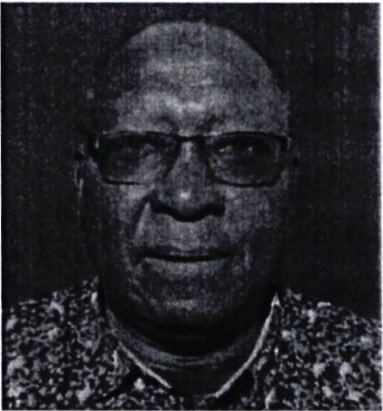

Nairobi, Kenya



**(k) County Attorney**


P.O. Box.2344-00900

Kiambu, Kenya


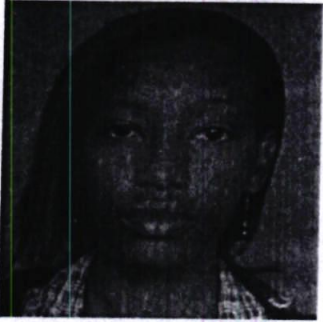

**3. The Board of Management**




<p>1. Charles Mburu Wainaina</p> 	<p><u>Position:</u> Hospital Board Chairperson</p> <p><u>Date of Birth-</u> 30th January 1948</p> <p><u>Key Qualifications and Work Experience</u>            Education: GCE ordinary level            1970-1980- Kenya Post and Telecommunication accounts clerk            1987-provincial administration assistant chief            1995- chief grade 2            1998-chief grade 1            2000- retired            2009-2011- Nyathuna health centre committee member then chairman from 2012-2014</p>
<p>2. Godfrey Muchai Njenga</p> 	<p><u>Position:</u> Hospital Board Member</p> <p><u>Date of Birth-</u> 24th March 1967</p> <p><u>Key Qualifications and Work Experience</u>            Education 1981, O-Level 1985            work- self-employed local farmer and driver</p>




<p>3. Esther Wairimu Mbiyu</p> 	<p><u>Position:</u> Hospital Board Member, chairperson finance and general purposes sub-committee</p> <p><u>Date of Birth-</u> 9th October 1953</p> <p><b><u>Key Qualifications</u></b></p> <p>O-level 1971 Diploma in physiotherapy BA in psychology MSc in management and organisational development</p> <p><b><u>Work Experience</u></b></p> <p>various assignments with NGOs- USAID, NORAD, AGSP, AED-ASP, KHA, CORAT-Africa, CHAK 1975-1979- Physiotherapist at Ministry of Health - KNH and Coast General Hospitals</p>
<p>4. James Mbatia Thirikwa</p> 	<p><u>Position:</u> Hospital Board Member</p> <p><u>Date of birth-</u> 5<sup>th</sup> August 1958</p> <p><b><u>Key Qualifications</u></b></p> <p>1978-EAEC</p> <p>1981-1983-Primary certificate and certificate in literacy and adult education 2000-diploma in education</p> <p><b><u>Work Experience</u></b></p> <p>1983-1984-Rironi primary school teacher 1984-2010-Limuru town school teacher</p>

<p>5. Dr Mary Wambui Njoroge</p> 	<p><u>Position:</u> Secretary to the board</p> <p><u>Date of birth-</u> 17th December 1985</p> <p><u>key qualifications</u> 2012-MBChB Medicine and surgery</p> <p><u>work experience</u> 2013-2014- Kiambu level 4 hospital intern then MO 2014-2019- MO in charge Kihara level 4 hospital and Kiambaa SCMOH 2019-2020- MO in charge Lusigetti level 4and Kikuyu SCMOH 2021-jan 2022-MO in charge Karuri level 4 hospital and Kiambaa Subcounty Medical Officer of Health (SCMOH)</p>
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**4. Key Management Team**

<p>Dr Mary Wambui Njoroge</p> 	<p><u>Date of birth</u>- 17th December 1985                  Medical officer in charge                  MBChB Medicine and surgery  <b>Duties</b></p> <ul style="list-style-type: none"> <li>- chairperson of HMT and other committees</li> <li>-secretary of hospital board</li> <li>- oversee and give clinical services as medical officer</li> <li>-oversee daily functions of all departments of the facility</li> <li>-authorise payments as per budget and as a signatory of facility accounts</li> </ul>
<p>Grace Wairimu Thiong'o</p> 	<p>Date of birth 14<sup>TH</sup> April 1982                  Nursing services manager                  Diploma in registered community health nursing (KRCHN)  <b>Duties</b></p> <ul style="list-style-type: none"> <li>-coordinate and oversee nursing services in the facility and various departments</li> <li>-allocation of duties to staff in nursing and support staff</li> <li>- oversee and give nursing services as a nurse</li> </ul>
<p>Eunice Muthoni Ndonga</p> 	<p>Date of birth 14<sup>TH</sup> April 1990                  Senior Supply-chain Management Officer                  Diploma in Purchasing and Supply Management  <b>Duties</b></p> <ul style="list-style-type: none"> <li>-coordinate all procurement activities in the facility</li> <li>-invite timely quotations timely so as to coordinate quarterly purchases</li> <li>-to organise disposal activities of idle and surplus stores to manage inventory activities</li> </ul>

<p>Jedidah Wambui Njogu</p> 	<p>Date of birth 27<sup>TH</sup> June 1989  Accountant in charge  MBA Finance option, Bcom (Finance) and CPA(K)  <b>Duties</b> - Preparation Revenue Report on monthly basis  -Expenditure analysis through monthly bank reconciliation  -Ensure optimal utilization of Budget issued through AIES  - Preparation of Quarterly and Annual Financial Report.</p>
<p>Patrick Kamau Maina</p> 	<p>Date of birth 21<sup>st</sup> December 1984  Pharmacy In Charge (Pharmaceutical technologist II)  Diploma in Pharmaceutical technologist  <b>Duties</b>  -Coordinate and oversee running and operations of the pharmacy department.  -Making pharmacy commodities orders.  -pharmacovigilance reports  -Allocation of duties to pharmacy staff.</p>
<p>Philip Githongo Kahunga</p> 	<p>Date of birth 29<sup>th</sup> March 1985  Laboratory In Charge  medical laboratory technologist 2  <b>Duties</b>  -coordinate all services in the laboratory ,including reagents stock control and equipment care  - perform lab tests on clients at facility  -infection control and disease surveillance at facility  - prepare monthly laboratory reports</p>

<p>Joyce Thiongo</p> 	<p>Date of birth 15th April 1986 Hospital Sanitation In Charge &amp; Public Health Officer Bsc. Environmental Health Sciences <b>Duties</b></p> <ul style="list-style-type: none"><li>• Reduce health risks arising from inadequate sanitation and hygiene, poor housing and environmental pollution, and ensure work place safety<ul style="list-style-type: none"><li>• Protect consumers' health by ensuring that food and water safety.</li><li>• Ensure control of all disease vectors and vermin in vessels, households and the environment in line with CAP 242.</li><li>• Ensure sanitation and hygiene standards are maintained in health facilities.</li></ul></li></ul>
<p>Linnet Warui</p> 	<p>Date of birth 23<sup>rd</sup> August 1993 Nutrition technologist 3 Diploma nutrition and health <b>Duties</b></p> <ul style="list-style-type: none"><li>- stock control of nutrition supplements</li><li>- management of kitchen services and commodities at facility</li><li>- children's growth monitoring</li><li>- nutrition counselling to patients</li></ul>
<p>Simon Wachira Mergu</p> 	<p>Date of birth- 16 March 1991 Clinical officer in charge Bsc Clinical Medicine <b>Duties</b></p> <ul style="list-style-type: none"><li>-Allocation of clinical officer duties</li><li>-Coordination and monthly reporting of clinical services in the OPD</li><li>-Give clinical services in the facility as a Clinical officer</li><li>report and surveillance of infection prevention procedures</li></ul>

## **5. Chairman's Statement**

I take this opportunity to thank the Almighty God for His faithfulness in leading and guiding me and the active board so far. I want to thank the board for the cooperation and their devotion in executing their roles in their various sub-committees. Despite the financial constraints occasioned by unpaid allowances, it should be noted that so far only two sittings have been paid in the 3-year term of service.

It is unfortunate and sad that the late member, Mr Kabucho, was also not replaced after his passing.

The hospital management team, led by our medical superintendent Dr. Mary Wambui, and the entire hospital have worked tirelessly and have greatly assisted the community. The two boards have worked closely and with a lot of cooperation and commitment. Being the link between the community and the facility, I state that no major complaints have been received, and despite the scarce manpower e.g. nurses and clinical officers, the hospital continues to run smoothly.

Regarding drugs, essential medicine supplies are adequate and always available.

I wish to convey my gratitude to the county government for listening to our cry, and having begun the refurbishment and repairs of the facility infrastructure. The hospital now has a modern look and appeal.

Thank you to His Excellency, the Kiambu County Governor and your staff for this project.

It is my hope and that of the outgoing board that the work will be completed and more development projects started.

### **Proposals and Recommendations**

It is the board proposes the following:

1. Building of male, female and children wards
2. Surgical theatre- even though a minor one
3. X-ray machine
4. Burning chamber /incinerator
5. Ambulance
6. A canteen to cater for patients and staff

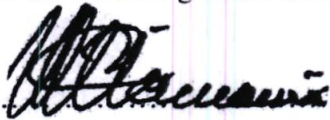
### **Challenges facing the facility**

1. Shortage of staff- nurses, clinical officers, pharmacy and lab staff
2. Non-payment of board members allowances
3. Shortage of housing for the staff, some coming from as far as Thika

4. Fencing of the facility for security purpose

**Way Forward**

It is my desired hope and that of the entire board that the facility meets its standard as a level 4 facility.  
I also wish the incoming board all the best in pushing for more development agendas.

Signed... .....

CHARLES MBURU WAINAINA

CHAIRMAN

[Email-WainainaCharles56@gmail.com](mailto:WainainaCharles56@gmail.com)

## **6. Report of The Medical Superintendent**

The following is a report regarding the issues affecting the facility, its challenges and achievements during the financial year, labelled under the pillars of health.

### **Health information systems-**

The facility uses an EMR system (check health information system) to enable registering and recording client treatment data, as well as financial records of payments made by clients. Frequent power outages and lack of a power back-up often affected data quality.

A recent upgrade of the internet provider Safaricom hardware from radio signal to optic fibre mode also disrupted the records in the second, third and fourth quarters.

The system is backed by manual records for financial (MPESA and NHIF), and MOH registers in all departments. CWC is the only department not registered electronically.

We still await the new system proposed by the county government in the last year.

The comprehensive care department (CCC) and HTS (HIV testing services) use ICT equipment (tablets) to enter and attain data in the nationwide Electronic Medical Record (EMR) system. This helps counter the challenge of following up on migrating clients and treatment defaulters, and overrides loss of data from power outage.

The Nutrition and nursing- CWC/MCH department also often lacks reporting tools.

### **Medical products, vaccines and technologies**

The facility is well stocked with essential medications, with a few non-essential, particularly for Non-Communicable Diseases running out.

Vaccines have also been available despite the recent countrywide shortage.

The hospital budgets provide for supply of these items with guidance by the Health Products and Technologies Department and new health procurement system protocols.

### **Challenges**

The laboratory requires significant funds to enable procurement of biochemistry reagents as well as need for a full hemogram machine.

There's a challenge of lack of supplements for undernourished children and adults, antenatal and lactating mothers, alternative food regimens for diabetics and HIV and TB clients.

Shortage in supply of certain medication especially for Non-Communicable Diseases due to increased costs in the market.

The facility relies on the transport of vaccines and county provided commodities by Kabete sub-county and other level 4-5 vehicles, which have been unavailable as under service for most of the year.

**Achievements**

There has been an adequate supply of essential medication, lab and non-pharm commodities for most of 2024, with less stock-outs of other supplies.

The partners EGPAF have assisted in providing some equipment like an adult weighing machine, tablets and furniture.

**Human Resources**

**Achievement**

The facility was provided with an additional two clerks who assist in the cashier and NHIF departments, covering seven days a week.

**Challenges**

The facility has been subject to loss of personnel, in the nursing and clinician departments, owing to retirement, county postings and deaths with replacements not provided. This has placed a strain on the remaining personnel not able to cover all departments adequately within the required 24-hour coverage period. The personnel are also often forced to forgo their annual leaves, particularly in the revenue, pharmacy (one personnel deceased), laboratory and clinician departments (both have un-replaced transfers). Currently, the nurses are 7 in number, down from 9 in the last year. Clinicians were reduced to two from three this year 2024.

<b>Personnel cadre</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>
Medical officers	1	1	1
Nurses	9	8	7
Clinical officers	3	3	2
laboratory	1	1	1
pharmacy	2	2	1
nutritionist	1	1	1

HAO	0	0	0
HRIO	0	0	0
accountant	1	1	1
procurement officer	1	2	1
ICT officer	1	1	1
revenue officer/cashier	2	1	3
support staff	3	2	2
contracted casuals	4	4	4

### **Service Delivery**

The facility provides services in the following departments:

1. general outpatient
2. casualty/injection room
3. maternity inpatient
4. MCH-CWC and family planning
5. VCT, CCC & TB clinics
6. pharmacy
7. laboratory
8. NCD-MOPC clinic
9. Occupational therapy- (free partner supported service)
10. others- cervical cancer screening, COVID-19 screening and vaccination, and HPV vaccination

### **Achievements**

The Kiambu Wamatangi UHC program has been embraced by members of the community, with the advantage of covering financially challenged individuals without need of selection of facilities other than the Kiambu Level 5 Hospital. Linda Mama NHIF program is available to both Antenatal Clinic (ANC), postnatal and maternity mothers and their babies.

The facility has done several outreaches in polio and Human Papilloma Virus (HPV). With the reduction of COVID-19 incidences, the facility has stepped up on Tuberculosis screening.

### **Challenges**

The recent March to May 2024 doctors and ongoing clinicians and lab personnel strike has affected revenue and patient attendance, with community assumption of no services deterring clientele. The facility was however functional to the best of its capacity.

The strike however aggravated the delays in referral of critical cases to private facilities with reduced number of EMS ambulances also a factor. This factor has been noted to reduce maternity inpatient numbers, as clientele opt to visit facilities with an available theatre.

24-hour services are not available at pharmacy and laboratory departments on weekends and nights. The outpatient department service is not available at night owing to the transfer out of one clinician in February. There was also no night coverage during the maternity leaves of two of the three clinicians during the second quarter.

### **Health financing**

#### **Achievement**

The facility was provided with an additional two clerks who assist in the cashier and NHIF departments, covering seven days a week.

The conception of charging at level 2 and 3 facilities and a redrafted Kiambu County Health services charter has helped draw income from clients lost to follow-up.

The Kiambu Wamatangi UHC and national UHC programs have been embraced by indigent and low-income members of the community, with an expected rise in return income reimbursement from the Kiambu county government at the end of this financial year.

The Linda Mama NHIF program is available to both ANC, postnatal and maternity mothers and their babies. NHIF biometric system is now implemented with compatible ICT equipment, and enabled the facility to provide the service to regular capitated patients.

#### **Challenge**

The lapse of the NHIF Edu Afya scheme that served secondary school students has resulted in a loss of this revenue stream, and shift of students to other facilities selected by their parents/guardians for their medical needs.

The lack of lab and pharmacy services on weekends and nights still discourages patient attendance. The clinicians are however provided with medication for emergency and weekend sales, as well as updated price lists.

Lack of outpatient services at night also have reduced patient numbers and often with several patients are unable to or decline to pay.

### **Infrastructure**

The county government began the rehabilitation of the facility in November 2023, beginning with the middle pharmacy-clinical block and currently ongoing on the administration and MCH blocks.

The only setbacks are the shifting and combination of several departments in the remaining available spaces, as well as continued water damage to the maternity ward by the recent heavy rains.

### **Leadership and governance**

The facility hospital board completed its term of service in May 2024 and the facility awaits county communication on their replacements/ renewal of service.

The hospital management team saw several changes in its members with the temporary placement of the Lab in charge from Philip Githongo to Ms Dorcas Mburu, and then reverted to Mr Githongo.

The procurement changed hands from Eunice Ndonga to Felista Lekaram and back to Eunice, the pharmacy from James Kiboi to Patrick Kamau, Clinical in charge from Esther Baragu to Simon Wachira and Public health from Mwangi Manjari to Joyce Thiongo.


The acting deputy NSM Nancy Kirui retired and was replaced with Beatrice Njoki to assist the NSM Grace Thiongo.

### **Challenges**

Facility still lacks HAO and HRIO.

The HAO is required in several committees and is key in HR and financial management.

A lack of HRIO provides a challenge in Health information systems and data management.

.....  
  
Name

**Secretary to the Board**

**7. Statement of Performance Against Predetermined Objectives**

The Hospital has strategic pillars/ themes/issues and objectives within the current Strategic Plan for the FY 2023 - FY 2024. These strategic pillars/ themes/ issues are as follows;

Pillar/theme/issue 1: Health financing

Pillar/theme/issue 2: Service Delivery

Nyathuna level 4 Hospital develops its annual work plans based on the above pillars/Themes/Issues.

Assessment of the Board’s performance against its annual work plan is done on a quarterly basis. It achieved its performance targets set for the FY 2023/2024 period for its strategic pillars, as indicated in the diagram below:

Strategic Pillar/The me/Issues	Objective	Key Performance Indicators	Activities	Achievements
Health Financing	Eliminate Communicable conditions Eliminate Non Communicable conditions -	-Average cost per discharge - Average length of stay - Bed Turnover	-Immunization -Child health - Screening for communicable conditions -Antenatal Care - Prevention of mother to child HIV transmission -Integrated Vector management - Good hygiene practices - HIV and STI prevention Control and prevention of neglected tropical diseases - Health promotion and education for NCD - Institutional Screening for NCD's	Increase in number of children attending child welfare and growth monitoring from 359 to 565 - in number HIV prevalence. -Reduction in the NCD complications -194 clients with newly diagnosed TB also tested for HIV -Reduced number of new hypertension cases from 394 to 126 through Health education during outpatient visits at other departments.

				<p>-18 mothers retained successfully on follow-up on Prevention of mother to child HIV transmission.</p> <p>-No incidences of neglected tropical diseases</p>
Service Delivery	Provide essential Medical services	<p>-Average waiting time</p> <p>-Medical equipment utilisation</p>	<p>General Outpatient</p> <ul style="list-style-type: none"> <li>- Integrated MCH / Family Planning services</li> <li>- Accident and Emergency <ul style="list-style-type: none"> <li>- Maternity</li> <li>- Newborn services</li> </ul> </li> <li>- Reproductive health</li> <li>- Clinical Laboratory</li> <li>- Specialized laboratory - Pharmaceutical</li> <li>- Specialised clinics - Comprehensive youth friendly services</li> <li>-Occupational therapy for children</li> </ul>	<p>-Increase in the number of antenatal visits from 265 to 957.</p> <p>-Reduction of waiting times for patients.</p> <p>- Diversification of tests done at the laboratory raising tests from 3955 to 4134 in number.</p> <p>-No maternal or newborn deaths recorded at facility.</p> <p>-610 out of 677 women received family planning commodities.</p>

## **8. Corporate Governance Statement**

The hospital board members were appointed by the CEC health in accordance to Kiambu county Health services Act No 2 of 2019, after a shortlisting and interviews held by the county management.

The board has held 3 meetings in the last financial year, with attendance by all board members as well as NSM and accountant. The remuneration of some board attendance fees for these sittings are still pending.

*The hospital board was appointed (under gazette notice of 16<sup>th</sup> April 2021) and its appointment and duties are guided by the Kiambu county health services act 2019 as follows:*

- (1) The Executive Member shall appoint a Board for a level four and above hospital, comprising of—
  - (a) a chairperson who shall not be a staff of the County Government with a minimum of a diploma;
  - (b) the hospital superintendent who shall be the secretary;
  - (c) four residents of the sub-county in which the hospital is located who have attained basic level education taking into account gender parity and special interest groups.
- (2) The Board may co-opt any person with relevant expertise necessary to assist the Board determine a matter before it.
- (3) A person shall not be appointed as a Chairperson of a Board unless that person—
  - (a) is a Kenyan;
  - (b) possesses at least a diploma from an institution recognized in Kenya;
  - (c) has experience in management, leadership or administration; and
  - (d) meets the requirements Chapter six of the Constitution.
- (4) The Members of the Board, other than the *ex-official* Member, shall serve for a term of three years which term may be renewed once.

### **Roles And Functions of The Board**

- (5) The Board shall—
  - (a) provide oversight over the general administration of the hospital;
  - (b) promote the development of the hospital;
  - (c) recommend to the Executive Member plans and programs for implementing the county health strategies in the hospital;

- (d) recommend to the Executive Member budget estimates;
  - (e) establishing a hospital-community participation and feedback platform;
  - (f) assessing the delivery of services at the hospital and advice the Executive Member;
  - (g) monitoring the hospitals performance against set targets and advice the Executive Member; and
  - (h) carrying out any other function that may be assigned by the Executive Member.
- (6) The Executive Member may by Regulations prescribe the conduct of business of the Board.

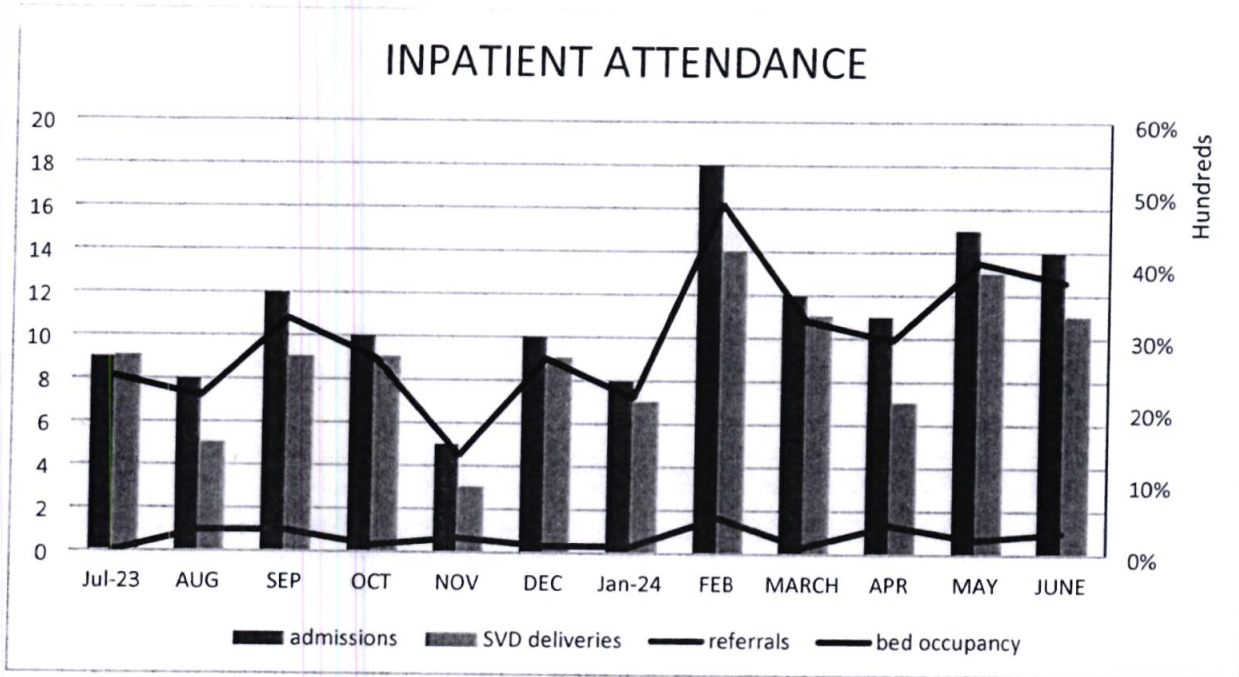
**Ethics and Conduct**

- (7) The Executive Member may remove from office any member of the Board who—
- (a) has been absent for three consecutive meetings of the Board without the permission of the Chairperson;
  - (b) is adjudged bankrupt;
  - (c) is unable to discharge his or her duties due to physical or mental incapacity;
  - (d) violates or is suspected of violating the provisions of Chapter six of the Constitution; or
  - (e) is charged with a criminal offence in court of law or a traffic offence attracting an imprisonment term of a minimum of six months.

**9. Management Discussion and Analysis**

**Clinical/Operational Performance**

-Bed capacity of the hospital- the facility currently has 9 beds in the maternity ward.



- Overall patient attendance during the year for both inpatient and out patient

The year 2023-2024 had a total outpatient attendance 19261 of with a monthly average of 1605 patients, 2992 at specialised clinics, 9596 general OPD attendance and 6673 at MCH& FP.

Total admissions were 132 with 26 referrals and 107 deliveries.

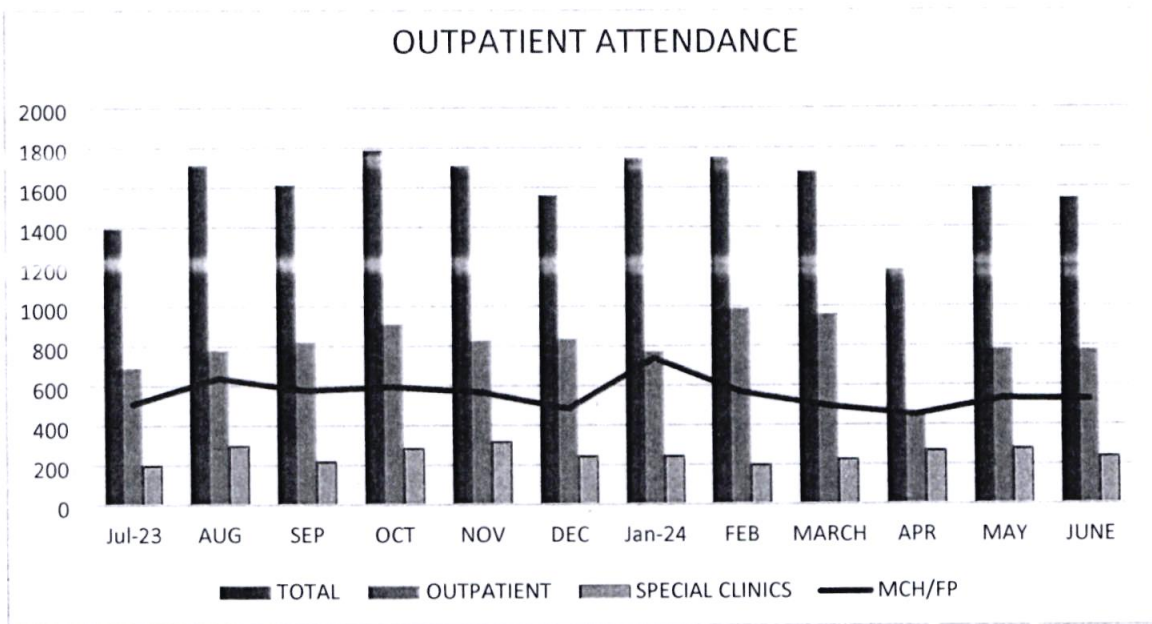
The facility doesn't have a theatre.

Average length of stay for a patient is 24 hours.

**Sponsorship and partners**

The facility is partnered with the LVCT - Thibiti programme who engage in support for HIV activities. EGPAF who supported COVID-19 screening, testing and patient follow-up completed their tenure after the reduction of COVID-19 cases in 2023.

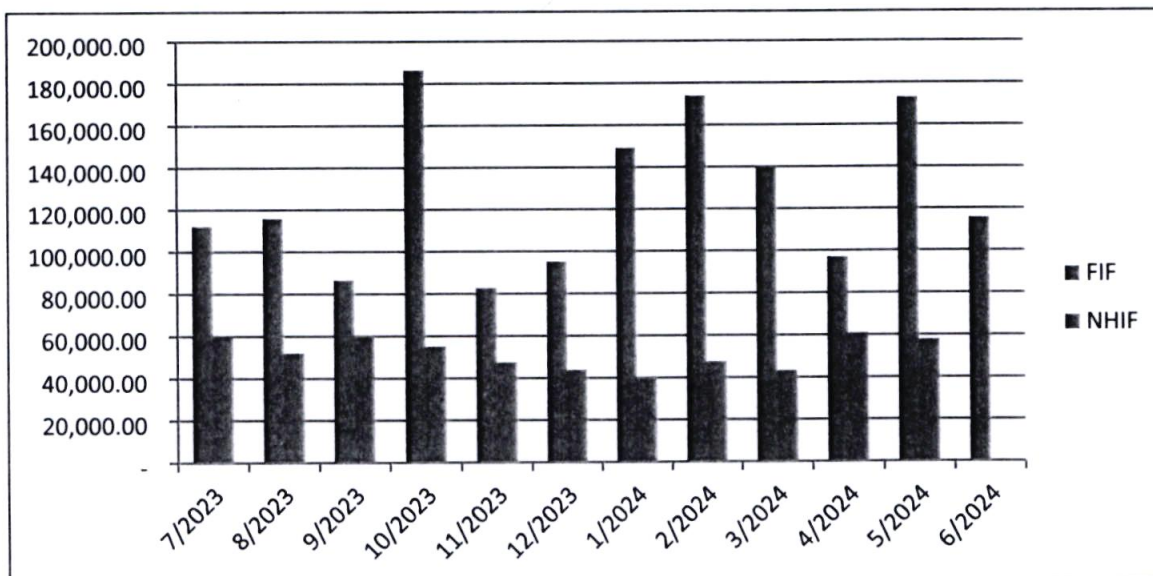
Watoto CIAO project provides physical therapists and free occupational therapy to children.



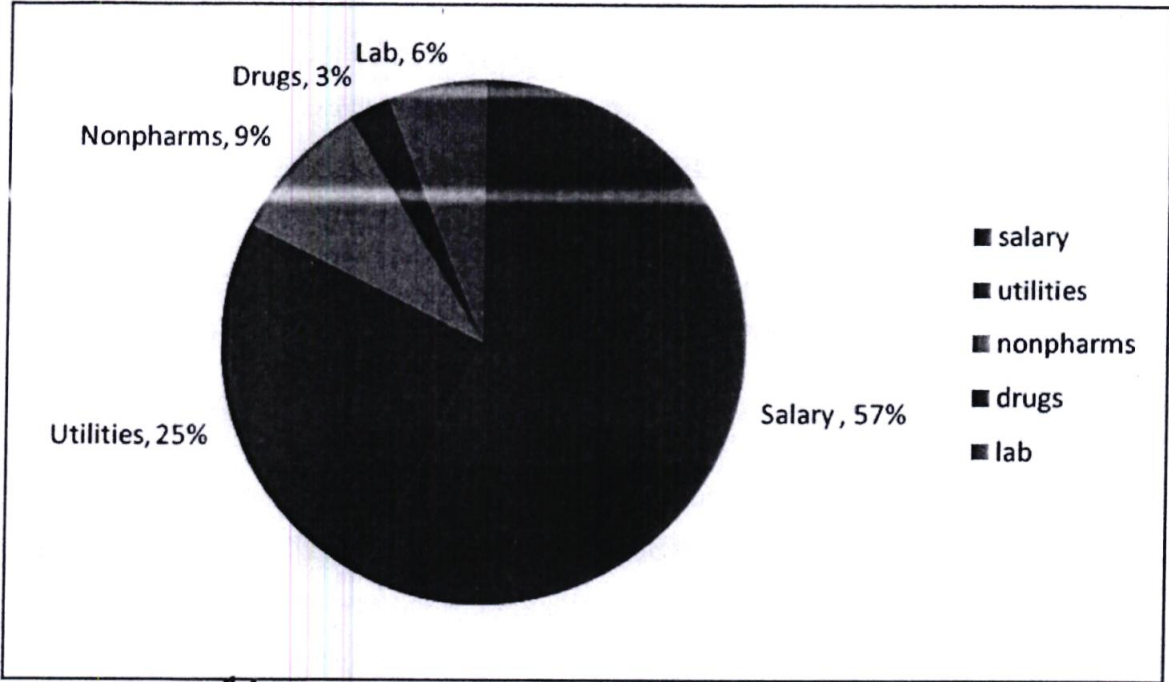
**- Financial performance that includes revenue sources, utilisation of funds**

The facility relies on revenue from FIF- patient payments via MPESA and NHIF under the LINDA MAMA, patient NHIF capitation and National UHC and Kiambu Wamatangi programmes.

### REVENUE FOR YEAR 2023-2024



**FIF UTILISATION**



.....  
**Name**  
**Secretary to the Board**

## **10. Environmental And Sustainability Reporting**

Nyathuna level 4 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**

Sustainability prompts us to think in terms of the future and using global perspective, recognising the connections between economy, society and ecology. The concept carries the aim of improving quality of life for people and communities across the globe, whilst protecting the natural systems upon which life depends. We support 17 Sustainable Development Goals adopted by UN Member States in Transforming our world: the 2030 Agenda for Sustainable Development. It reflects the commitment behind the Global Goals to make further advances on social progress, economic growth and environmental protection, balancing the three pillars of sustainable development. We have engaged in Community Dialogues to sensitise the community on the services we offer and any feedback that they provide is key to improving our services. Continuous ploughing of the Fif back into the facility has also been key in planning and sustaining the activities of the hospital

### **ii) Environmental performance**

We intend to have a burning chamber which we utilise in burning waste the ones that are put in the black yellow and red bags. Due to lack of incinerator, we don't burn sharps but take them to Kiambu Hospital Incinerator

### **iii) Employee welfare**

Hiring is on basis of competitive and fair recruitment looking out for Gender balance and following all applicable laws of the land with regards to employment. Employees are deployed from the County Government through the Public Services within their respective departments.

### **iv) Market place practices**

The organisation should outline its efforts to:

a) Responsible competition practice. Procurement processes are done competitively and fairly offering opportunity to all people groups. Nyathuna level 4 Hospital follows to the latter PFM and Public Procurement and Asset Disposal Act

b) Responsible Supply chain and supplier relations Nyathuna level 4 Hospital maintains good business practices, and treats its own suppliers responsibly by honouring contracts and respecting payment practices. Put in place guidelines to offer equal business opportunities.

c) Responsible marketing and advertisement We maintain ethical marketing practices and a culture of Transparency. Protection of data, commitment to sustainability and human rights

d) Product stewardship. Set laws and acts in safeguarding its consumers

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

Conduct community outreaches. Like medical camps in the surrounding Nyathuna area where we reach out to special groups like patients with special needs and PLWD.

**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, 2024, which show the state of the hospital's affairs.

**Principal activities**

The principal activities of Nyathuna level 4 Hospital are to promote and participate in provision of integrated and high quality promotive, preventive, curative and rehabilitative health care services to all.

**Results**


The results of the entity for the year ended June 30 are set out on page ....

**Board Of Management**

The members of the Board who served during the year are shown on page VII to XII. Dr Mary Wambui was appointed MOIC/CEO/Secretary of Board with effect from 17 Jan 2022.

**Auditors**

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

  
.....  
Name

**Secretary to the Board**

## **12. Statement of Board of Management's Responsibilities**

Section 164 of the Public Finance Management Act, 2012 and Kiambu county health Act 2019 requires the Board of Management to prepare financial statements in respect of Nyathuna level 4 Hospital, which give a true and fair view of the state of affairs of the facility at the end of the financial year/period and the operating results of the facility for that year/period. The Board of Management is also required to ensure that the facility keeps proper accounting records which disclose with reasonable accuracy the financial position of the facility. The council members are also responsible for safeguarding the assets of the facility. The Board of Management is responsible for the preparation and presentation of the Nyathuna level 4 Hospital financial statements, which give a true and fair view of the state of affairs of the facility for and as at the end of the financial year (period) ended on June 30, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the facility; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Board of Management accepts responsibility for the facility financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and Kiambu County Health Services Act 2019. The Board members are of the opinion that the facility's financial statements give a true and fair view of the state of facility transactions during the financial year ended June 30, 2024 and of the facility financial position as at that date. The Board members further confirm the completeness of the accounting records maintained for the facility, which have been relied upon in the preparation of the facility financial statements as well as the adequacy of the systems of internal financial control.

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

**Approval of the financial statements**

The Hospital's financial statements were approved by the Board on 03/07/2024 and signed on its behalf by:



.....  
Name:

**Chairperson Board of Management**

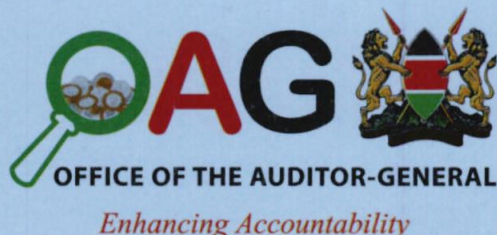


.....  
Name:

**Accounting Officer**

# REPUBLIC OF KENYA

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



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

## **REPORT OF THE AUDITOR-GENERAL ON NYATHUNA LEVEL 4 HOSPITAL FOR THE YEAR ENDED 30 JUNE, 2024 - COUNTY GOVERNMENT OF KIAMBU**

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### **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 Nyathuna Level 4 Hospital - County Government of Kiambu set out on pages 1 to 53, which comprise of the

statement of financial position as at 30 June, 2024, and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Nyathuna Level 4 Hospital - County Government of Kiambu as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012, the County Governments Act, 2012 and the Health Act, 2017.

### **Basis for Qualified Opinion**

#### **1. Inaccuracies in the Financial Statements**

Review of the financial statements revealed the following inconsistencies;

- i. The statement of changes in net assets reflects opening, surplus for the year and closing balance of net assets of Nil, Ksh.191,936 and Kshs.191,936 in the comparative year instead of Kshs.1,051,080, Kshs.182,872 and Kshs.1,233,952 respectively as per 2022/2023 financial statements. Further, the opening, surplus for the year and the closing balance for net assets reflects Kshs.191,936, Kshs.507,934 and Kshs.699,870 instead of Kshs.1,233,952 Kshs.507,934 and Kshs.1,741,886 respectively on re-computation.
- ii. The statement of cash flows reflects net cash flows from operating activities amount of Kshs.198,736 while re-computation gives Kshs.201,380 resulting to a variance of Kshs.2,644 that has not been reconciled.
- iii. Note 30 of the financial statements on property, plant and equipment does not disclose any assets of the Hospital.

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

#### **2. Understated Budget Actual Revenue Amounts**

The statement of comparison of budget and actual amounts for the year ended 30 June, 2024 does not include salaries paid for employees of the Hospital by the County Government. In addition, the In-kind contributions is not recognized in the statement of financial performance for the year ended 30 June, 2024 thereby understating the actual

revenue by the same amount. Further, salaries paid for by the County Government are not recognized in the expenses of the Hospital balance of Kshs.2,103,409 except for an amount of Kshs.548,596 paid to five (5) casual employees.

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

### **3. Unsupported and Long Outstanding Trade and Other Payables**

The statement of financial position and as disclosed in Note 33 to the financial statements reflects trade and other payables balance of Kshs.1,103,090. However, the detailed movement schedule indicating opening balance, invoices payable and paid to arrive at the balance was not provided for audit. In addition, the individual supplier files were not provided for audit. Further, the balance includes trade payables balance of Kshs.978,155 which had been outstanding for more than three (3) years. This was contrary to Section 53(8) of the Public Procurement and Asset Disposal Act, 2015 which states that an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract(s) are reflected in approved budget estimates.

In the circumstances, the accuracy and completeness of accounts receivable balance of Kshs.1,103,7090 as at 30 June, 2024 could not be confirmed.

### **4. Variance Between NHIF Data and Hospital Data on Outstanding Claims**

The statement of financial position reflects receivables from exchange transactions balance of Kshs.656,536 as disclosed in Note 27 to the financial statements. Review of the statement of accounts for the Hospital for the year revealed that the amount related to outstanding claims owed by NHIF while the NHIF data showed amount owed to the Hospital was Kshs.586,450 with another total of Kshs.70,086 explained as relating to Kiambu Afya between the month of March and June, 2024 whose detailed invoice analysis was not provided for audit.

In the circumstances, the accuracy and completeness of outstanding claims balance of Kshs.656,536 as at 30 June, 2024 could not be confirmed.

### **5. Unbalanced Statement Financial Position**

The statement of financial position as at 30 June, 2024 reflects net assets of Kshs.567,317 and Kshs.699,870 resulting to unexplained variance of Kshs.132,553 in respect to statement of financial position whereby the total assets should balance with total liabilities and reserves.

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

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

## **Emphasis of Matter**

### **Budgetary Control and Performance**

The statement of comparison of budget and actual amounts for the year ended 30 June, 2024 reflects final revenue budget amount of Kshs.10,000,000 and actual receipts of Kshs.2,431,757 resulting to an under funding of Kshs.7,568,243 or 76% of the budget. However, the Hospital spent Kshs.1,993,909 against actual receipts of Kshs.2,431,757 resulting to an under-utilization of Kshs.437,848 or 18% of actual receipts.

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

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

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

### **Other Matter**

### **Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management had not resolved the issues as at 30 June, 2024.

### **Other Information**

The Board of Management are responsible for the other information set out on pages iii to xxx which comprise of Key Entity Information and Management, the Board of Management, Key Management Team, Chairman's Statement, Report of the Medical Superintendent, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Board of Management and Statement of Board of

Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Standing Imprest Management**

Review of imprest surrender vouchers revealed that the Hospital does not operate a standing imprest to cater for small emergency purchases required in the operation of the Hospital. In addition, it was noted that the office lacks a copy of the required memorandum cash book where all receipts and payments should be recorded and balance in hand at any given time determined.

In the circumstances, existence of internal controls over standing imprest could not be confirmed.

#### **2. Lack of an Approved Procurement Plan**

The Hospital made requisitions and deliveries for pharmaceuticals but lacked an approved procurement plan.

In the circumstances, the procurements made and deliveries made could not be confirmed.

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. Stock and stores Management of Inventories

The statement of financial position as at 30 June, 2024 reflects inventories balance of Kshs.950,551 as disclosed in Note 29 to the financial statements. During the year under review, the Hospital procured food items, office stationery and supplies, pharmaceuticals and non-pharmaceuticals for its operations that were received and recorded in the stores before being dispensed to the laboratory, pharmacy, wards, kitchen, offices and outpatient units amongst others. However, perusal of the drug stock control cards revealed that the drugs were not being captured in the cards with their batch number and expiry dates. It was therefore not possible to confirm whether the first expiry drugs are those being issued out first.

This anomaly led to expiry and obsolescence of some drugs of undetermined value which comprised of pharmaceuticals and non-Pharmaceuticals since they were being issued without focusing on the first expiry first out basis as per the expired and obsolete drugs book provided for audit. Further, the annual stock take that was conducted as at 30 June, 2024 revealed expired items as shown below:

Description	Unit	AMC	Closing Stock	MOS	Expiry Date
Oral Solid Preparations					
Albendazole 400mg	Tablet	500	500	1	Jan-24
Amitriptyline 25mg	Tablet	200	500	3	Jan-24
Bisacodyl 5mg	Tablet	100	600	6	Apr-24
Doxycycline 100mg	Capsule	100	400	4	Feb-24
Flucloxacillin 250mg	Capsule	500	2,300	5	May-24
Hyoscine Butylbromide 10mg	Tablet	300	1,800	6	Jun-24

Metoclopramide 10mg	Tablet	150	600	4	Jan-24
Tranexamic Acid 500mg	Capsule	50	30	1	Feb-24
Ibuprofen Suspension 100mg/5ml	Bottle	100	250	3	Jun-24
Paracetamol Suspension 120mg/5ml	Bottle	50	100	2	Jun-24
<b>Description</b>	<b>Unit</b>	<b>AMC</b>	<b>Closing Stock</b>	<b>MOS</b>	<b>Expiry Date</b>
Calcium Gluconate Inj, 10%(100mg/ml)	Ampoule	1	6	0	Feb-24
Ondansetron Inj 4mg	Ampoule	5	24	5	Mar-24
Oxytocin Injection 10 iu	Ampoule	10	20	2	Jan-24
Sodium Chloride (Normal Saline) 0.9%, 500ml	Bottle	30	30	1	Feb-24
Clotrimazole Pessaries 500mg	Pessary	6	24	4	Apr-24
Gentamycin Eye/Ear Drops, 0.3%,5ml/ 10ml	Bottle	4	20	5	Mar-24

The Hospital did not receive value for money as the drugs had not served the intended purpose.

In the circumstances, the value for money spent on the expired drugs could not be confirmed.

## 2. Failure to Maintain an Asset Register and Lack of Land Ownership Documents

The statement of financial position reflects Nil balance for property, plant and equipment as disclosed in Note 30 of the financial statements. However, the Hospital owns land and buildings including office furniture and hospital equipment such as incubator, baby cots and labour ward resuscitators. However, no asset register was maintained which would indicate cost of acquisition, date of acquisition and net book values.

In addition, Note 30 to the financial statements reflects a summary of various categories of fixed assets with nil balances. The summary of fixed assets register includes land of undetermined size in Kikuyu Constituency of Kiambu County where the Hospital is located. However, no land survey plan and title deed or lease title was provided for audit contrary to Public Sector Accounting Standards Board template and The National Treasury's Circular Ref: AG/4/16/3/Vol.3(66) dated 6 July, 2022 which provide for the inclusion of the register in the financial statements.

In the circumstances, Management was in breach of the law and Hospital's assets are exposed to pilferage and loss.

## 3. Ineffective Management of Universal Health Care

The audit of the Hospital revealed the Hospital did not meet the required standards of Universal Health Care on both Staff, Machine and Equipment as shown below;

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*Report of the Auditor-General on Nyathuna Level 4 Hospital - for the year ended 30 June, 2024 - County Government of Kiambu*

	<b>Criteria</b>	<b>Minimum Required</b>	<b>Nyathuna Level 4 Status</b>	<b>Variance</b>
<b>1</b>	<b>Staffing Requirement</b>			
	<b>Total</b>	<b>101</b>	<b>24</b>	<b>77</b>
	Medical Officers	16	1	15
	Clinical Officers	2	2	0
	Anesthesiologists	2	0	2
	General Surgeons	2	0	2
	Gynecologists	2	0	2
	Pediatricians	2	0	2
	Radiologists	2	0	2
	Registered Community Health Nurses	75	7	68
<b>2</b>	<b>Services Offered</b>			
	Surgical Services		No	Yes
	Pediatric Services		Yes	No
	Gynecology Services		Yes	No
	Radiology Services		No	Yes
	Renal Services		No	Yes
	Tuberculosis Services		Yes	No
<b>3</b>	<b>Bed Capacity</b>	150	9	141
<b>4</b>	<b>Equipment &amp; Machines</b>			
	Incubators (Newborn)	5	1	4
	Cots	5	8	-
	Resuscitaire In Theatre	1	0	1
	Resuscitaire In Labour Ward	2	1	1
	Functional ICU Beds	6	0	6
	HDU Beds	6	0	6
	<b>Criteria</b>	<b>Minimum Required</b>	<b>Nyathuna Level 4 Status</b>	<b>Variance</b>
	Renal Unit with Dialysis Machines	5	0	5
	Functional Operating Theaters Maternity and General	2	0	2
<b>5</b>	<b>Ambulances</b>		0	Yes
<b>6</b>	<b>Governance by Board of Managements</b>			
	Valid Board Present		Yes	-

*Report of the Auditor-General on Nyathuna Level 4 Hospital - for the year ended 30 June, 2024 - County Government of Kiambu*

	Regular Meeting		No	Yes
	Qualified Members		Yes	-
<b>7</b>	<b>Policy Documents eg Risk Management Policy</b>		None	Yes
<b>8</b>	<b>Audit Committee and Internal Audit</b>		None	Yes
<b>9</b>	<b>Asset Management</b>			
	Land Size	5 Acres	Not Determined	-
	Fixed Assets Register		None	Yes
	Ownership Documents		None	Yes
	Equipment In Good Service		1	-
<b>10</b>	<b>Store Management</b>			
	Expired Drugs		Yes	Yes
	Adequate Storage Space		Yes	-
	FIFO Issuance of Drugs		Yes	-

Further, the following members of staff are also included in staff establishment;

Accountant	1
Clerks	3
Watchmen	2
Cleaners/Kitchen	4
Public Health Officer	1
ICT Officer	1
Nutritionist	1
Procurement Officer (shared with Wangige Level 4 Hospital)	1
<b>Total</b>	<b>14</b>

In addition, it was noted that the Hospital does not have an incinerator for waste disposal hence does the open burning of the wastes leading to environmental pollution.

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

## **5. Lack of Audit Committee and Internal Audit Function**

The Hospital did not have an audit committee and internal audit function contrary to Section 167(1) of the Public Finance Management (County Governments) Regulations,

2015 which states that each County Government entity shall establish an audit committee.

In the circumstances, the Hospital did not benefit from the oversight role and advice from the audit committee and the internal audit function.

## **6. Lack of Segregation of Duties**

Review of operations at Nyathuna Level 4 Hospital revealed that there was no adequate segregation of duties in relation to human resource and accountant roles of maintaining personnel records and ensuring compliance with employment laws and regulations and preparation and maintenance of books of accounts respectively. The two roles were performed by the accountant therefore indicating that the internal controls were weak contrary to Regulation 110(2)(c) of the Public Finance Management (County Governments) Regulations, 2015 which states that access controls to be instituted shall include segregation of duties.

In the circumstances, the internal controls instituted on segregation of duties 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 the International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

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

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

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

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 overall 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 INTOSAI Framework of Professional Pronouncements (IFPP). The Framework requires 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 IFPP will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

  
FCPA Nancy Gatirungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**31 December, 2024**

*Nyathuna Hospital (Kiambu County Government)*  
*Annual Report and Financial Statements for The Year Ended 30<sup>th</sup> June 2024*

**14. Statement of Financial Performance for The Year Ended 30 June 2024**

Description	Note	Period ended	Comparative
		30 <sup>th</sup> June, 2024	Period 30 <sup>th</sup> June, 2023
		Ksh	Ksh
<b>Revenue from non-exchange transactions</b>			
Transfers from the County Government	5	-	200,000
In-kind contributions from the County Government	6	-	-
Grants from donors and development partners	7	-	-
Transfers from other Government entities	8	-	-
Public contributions and donations	9	-	-
			<b>200,000</b>
<b>Revenue from exchange transactions</b>			
Rendering of services- Medical Service Income	10	2,501,843	2,215,120
Revenue from rent of facilities	11	-	-
Finance /Interest Income	12	-	-
Miscellaneous Income	13	-	-
<b>Revenue from exchange transactions</b>		<b>2,501,843</b>	<b>2,215,120</b>
<b>Total revenue</b>		<b>2,501,843</b>	<b>2,415,120</b>
<b>Expenses</b>			
Medical/Clinical costs	14	280,824	378,332
Employee costs	15	548,596	810,016
Board of Management Expenses	16	34,500	43,500
Depreciation and amortization expense	17	-	-
Repairs and maintenance	18	65,000	221,300
Grants and subsidies	19	486,351	443,024
General expenses	20	578,638	327,012
Finance costs	21	-	-
<b>Total expenses</b>		<b>1,993,909</b>	<b>2,223,184</b>
<b>Other gains/(losses)</b>		<b>-</b>	<b>-</b>

**Nyathuna Hospital (Kiambu County Government)**  
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Gain/Loss on disposal of non-Current assets	22	-	-
Unrealized gain on fair value of investments	23	-	-
Medical services contracts Gains/Losses	24	-	-
Impairment loss	25	(-)	(-)
Gain on foreign exchange transactions		-	-
<b>Total other gains/(losses)</b>		-	-
<b>Net Surplus / (Deficit) for the year</b>		<b>507,934</b>	<b>191,936</b>

*(The notes set out on pages 10 to 52 form an integral part of the Annual Financial Statements.)*

The Hospital's financial statements were approved by the Board on 03/07/2024 and signed on its behalf by:



.....

**Chairman**

**Board of Management**



.....

**Head of Finance**

**ICPAK No: 20040**



.....

**Medical Superintendent**

*Nyathuna Hospital (Kiambu County Government)*  
*Annual Report and Financial Statements for The Year Ended 30<sup>th</sup> June 2024*

**15. Statement of Financial Position As At 30<sup>th</sup> June 2024**


Description	Note	Period ended	Comparison
		30 <sup>th</sup> June 2024	30 <sup>th</sup> June 2023
		KShs	KShs
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	26	63,320	262,056
Receivables from exchange transactions	27	656,536	264,700
Receivables from non-exchange transactions	28	-	-
Inventories	29	950,551	1,028,295
<b>Total Current Assets</b>		<b>1,670,407</b>	<b>1,555,051</b>
<b>Non-current assets</b>			
Property, plant, and equipment	30	-	-
Intangible assets	31	-	-
Investment property	32	-	-
<b>Total Non-current Assets</b>		<b>-</b>	<b>-</b>
<b>Total assets (A)</b>		<b>1,670,407</b>	<b>1,555,051</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	33	1,103,090	1,363,115
Refundable deposits from customers/Patients	34	-	-
Provisions	35	-	-
Finance lease obligation	36	-	-
Current portion of deferred income	37	-	-
Current portion of borrowings	38	-	-
Social Benefits	40	-	-
<b>Total Current Liabilities</b>		<b>1,103,090</b>	<b>1,363,115</b>
<b>Non-current liabilities</b>			
Provisions	35	-	-
Non-Current Finance lease obligation	36	-	-
Non-Current portion of deferred income	37	-	-
Non - Current portion of borrowings	38	-	-


**Nyathuna Hospital (Kiambu County Government)**  
**Annual Report and Financial Statements for The Year Ended 30<sup>th</sup> June 2024**

Service concession Arrangements	39	-	-
Social Benefits	40	-	-
<b>Total non-current liabilities</b>		-	-
<b>Total Liabilities (B)</b>		<b>1,103,090</b>	<b>1,363,115</b>
<b>Net assets (A-B)</b>		<b>567,317</b>	<b>191,936</b>
<b>Represented by:</b>			
Revaluation reserve		-	-
Accumulated surplus/Deficit		507,934	191,936
Capital Fund		-	-
<b>Net Assets</b>		<b>699,870</b>	<b>191,936</b>

(The notes set out on pages 10 to 52 form an integral part of the Annual Financial Statements.)

The Hospital's financial statements were approved by the Board on 03/07/2024 and signed on its behalf by:

  
 .....  
**Chairman**  
**Board of Management**

  
 .....  
**Head of Finance**  
**ICPAK No: 20040**

  
 .....  
**Medical Superintendent**

*Nyathuna Hospital (Kiambu County Government)*  
*Annual Report and Financial Statements for The Year Ended 30<sup>th</sup> June 2024*

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**16. Statement of Changes in Net Asset for The Year Ended 30 June 2024**

Description	Revaluation reserve	Accumulated surplus/Deficit	Capital Fund	
<b>As at July 1, 2022 (previous year)</b>	-	-	-	-
Revaluation gain	-	-	-	-
Surplus/(deficit) for the year	-	191,936	-	191,936
Capital/Development grants	-	-	-	-
<b>As at June 30, 2023 (previous year)</b>	-	<b>191,936</b>	-	<b>191,936</b>
<b>At July 1, 2023 (current year)</b>	-	<b>191,936</b>	-	<b>191,936</b>
Revaluation gain	-	-	-	-
Surplus/(deficit) for the year	-	507,934	-	507,934
Capital/Development grants	-	-	-	-
<b>At June 30, 2024 (current year)</b>	-	<b>699,870</b>	-	<b>699,870</b>

**17. Statement of Cash Flows for The Year Ended 30 June 2024**

KSh			
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Transfers from the County Government		-	200,000
Grants from donors and development partners		-	-
Transfers from other Government entities		-	-
Public contributions and donations		-	-
Rendering of services- Medical Service Income		1,650,526	1,880,504
Revenue from rent of facilities		-	-
Finance / interest income		-	-
Miscellaneous receipts( <i>specify</i> )		-	-
<b>Total Receipts</b>		<b>1,650,526</b>	<b>2,080,504</b>
<b>Payments</b>			
Medical/Clinical costs		311,011	301,912
Employee costs		885,785	951,724
Board of Management Expenses		26,500	28,500
Repairs and maintenance		65,000	221,300
Grants and subsidies		-	-
General expenses		563,610	315,012
Finance costs		-	-
Refunds paid out		-	-
<b>Total Payments</b>		<b>1,851,906</b>	<b>1,818,448</b>
<b>Net cash flows from operating activities</b>	41	<b>(198,736)</b>	<b>262,056</b>
<b>Cash flows from investing activities</b>		-	-
Purchase of property, plant, equipment		(-)	(-)
Purchase of intangible assets		(-)	(-)
Proceeds from the sale of PPE		-	-
Acquisition of investments		(-)	(-)
<b>Net cash flows used in investing activities</b>		<b>(-)</b>	<b>(-)</b>
<b>Cash flows from financing activities</b>			
Proceeds from borrowings		-	-
Repayment of borrowings		(-)	(-)

*Nyathuna Hospital (Kiambu County Government)*  
*Annual Report and Financial Statements for The Year Ended 30<sup>th</sup> June 2024*

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Description	Note	Period ended 30 <sup>th</sup> June, 2024	Comparative Period 30 <sup>th</sup> June 2023
		Kshs	Kshs
Capital grants received		-	-
<b>Net cash flows used in financing activities</b>		<b>(-)</b>	<b>(-)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(198,736)</b>	<b>262,056</b>
Cash and cash equivalents as at 1 July	26	<b>262,056</b>	-
<b>Cash and cash equivalents as at 30 June</b>	26	<b>63,320</b>	<b>262,056</b>

**Nyathuna Hospital (Kiambu County Government)**  
**Annual Report and Financial Statements for The Year Ended 30<sup>th</sup> June 2024**

**18. Statement of Comparison of Budget and Actual Amounts for Year Ended 30 June 2024**

	a	b	c=(a+b)	D	e=(c-d)	f=d/c%
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Revenue</b>						
Transfers from the County Government	-	-	-	-	-	%
Grants from donors and development partners	-	-	-	-	-	%
Transfers from other Government entities	-	-	-	-	-	%
Public contributions and donations	-	-	-	-	-	%
Rendering of services- Medical Service Income	10,000,000	-	10,000,000	2,431,757	7,568,243	24.31%
Revenue from rent of facilities	-	-	-	-	-	%
Finance / interest income	-	-	-	-	-	%
Miscellaneous receipts ( <i>specify</i> )	-	-	-	-	-	%
<b>Total income</b>	-	-	-	-	-	%
<b>Expenses</b>						
Medical/Clinical costs	3,690,000	-	3,690,000	280,824	3,409,176	7.61%
Employee costs	1,110,600	-	1,110,600	548,596	562,004	49.39%
Remuneration of directors	90,000	-	90,000	34,500	55,500	38.33%
Repairs and maintenance	1,400,000	-	1,400,000	65,000	1,335,000	4.64%
Grants and subsidies	2,000,000	-	2,000,000	486,351	1,513,649	24.31%
General expenses	1,709,400	-	1,709,400	578,638	1,130,762	33.85%
Finance costs	-	-	-	-	-	%
Refunds	-	-	-	-	-	%
<b>Surplus for the period</b>	<b>0</b>	-	<b>0</b>	<b>437,848</b>	<b>(437,848)</b>	<b>%</b>
<b>Capital expenditure</b>	-	-	-	-	-	%

**Budget notes**  
Changes between the original and final budget is due to reallocations to meet the requirement for Level 4 Hospitals to have a budget of at least Ksh. 10,000,000

## **19. Notes to the Financial Statements**

### **1. General Information**

Nyathuna Level 4 Hospital entity is established by and derives its authority and accountability from Health Act of 2017. The entity is wholly owned by the Government of Kenya and is domiciled in Kenya. The entity's principal activity is health care service.

### **2. Statement of Compliance and Basis of Preparation**

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

#### **Adoption of New and Revised Standards**

##### ***i. New and amended standards and interpretations in issue effective in the year ended 30 June 2024***

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 2024.***

Standard	Effective date and impact
IPSAS 43	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>
IPSAS 45- Property Plant and Equipment	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
IPSAS 46 Measurement	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p>

Standard	Effective date and impacts
	<ul style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS;</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ul> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
IPSAS 47- Revenue	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non-exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
IPSAS 48- Transfer Expenses	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>
IPSAS 49- Retirement Benefit Plans	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>

***iii) Early adoption of standards***

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

**3. Summary of Significant Accounting Policies**

**a. Revenue recognition**

**i) Revenue from non-exchange transactions**

**Transfers from other Government entities**

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

**ii) Revenue from exchange transactions**

**Rendering of services**

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

**Sale of goods**

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

**Interest income**

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

**Rental income**

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

*Notes to the Financial Statements (Continued)*

**b. Budget information**

The original budget for FY 2023/2024 was approved by Board on *2<sup>nd</sup> July 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 targets on the FY 2023/2024 budget following the Board's approval. The 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 financial performance has been presented on page 8 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)*

**d. Investment property**

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

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

**e. Property, plant and equipment**

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

*Notes to the Financial Statements (Continued)*

**f. Leases**

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

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

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

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

**g. Intangible assets**

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

*Notes to the Financial Statements (Continued)*

**h. Research and development costs**

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

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

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

**i. Financial instruments**

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

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

*Notes to the Financial Statements (Continued)*

**Financial assets**

**Classification of financial assets**

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

**Subsequent measurement**

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

**Amortized cost**

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

*Notes to the Financial Statements (Continued)*

**Fair value through net assets/ equity**

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

**Fair value through surplus or deficit**

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

**Trade and other receivables**

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

**Impairment**

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in *Note 25*.

**Financial liabilities**

**Classification**

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

*Notes to the Financial Statements (Continued)*

**j. 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.

**k. 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)*

**l. Social Benefits**

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

**m. Contingent liabilities**

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

**n. Contingent assets**

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

**o. Nature and purpose of reserves**

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

**p. Changes in accounting policies and estimates**

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

*Notes to the Financial Statements (Continued)*

**q. 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.

**r. Foreign currency transactions**

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

**s. 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.

**t. Related parties**

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

*Notes to the Financial Statements (Continued)*

**u. Service concession arrangements**

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

**v. Cash and cash equivalents**

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

**w. Comparative figures**

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

**x. 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, 2024.

#### **4. Significant Judgments and Sources of Estimation Uncertainty**

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

##### **Estimates and assumptions.**

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

##### **Useful lives and residual values**

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

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

##### **Provisions**

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note 35. 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

5. Transfers from the County Government

Description	2023/2024	2022/2023
	KSh	KSh
<b>Unconditional grants</b>		
Operational grant	-	200,000
Level 4/5 grants	-	-
Unconditional development grants	-	-
Other grants ( <i>specify</i> )	-	-
<b>Conditional grants</b>		
User fee forgone	-	-
Transforming health services for Universal care project (THUCP)	-	-
DANIDA	-	-
Wards Development grant	-	-
Paediatric block grant	-	-
Administration block grant	-	-
Laboratory grant	-	-
<b>Total government grants and subsidies</b>	<b>-</b>	<b>200,000</b>

6 b Transfers from The County Government

Name of the Entity sending the grant	Amount recognized to Statement of financial performance* KSh	Amount deferred under deferred income KSh	Total grant income during the year		
			Amount recognised in capital fund KSh	KSh	KSh
Kiambu County Government	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Notes to Financial Statements Continued

6. In Kind Contributions from The County Government

Description		
Salaries and wages	-	-
Medical supplies-Drawings Rights (KEMSA)	-	-
Pharmaceuticals and Non-Pharmaceutical Supplies (other suppliers)	-	-
Utility bills	-	-
<b>Total grants in kind</b>	-	-

7. Grants From Donors and Development Partners

Description		
Cancer Centre grant- DANIDA	-	-
World Bank grants	-	-
Paediatric ward grant- JICA	-	-
Research grants	-	-
Other grants ( <i>specify</i> )	-	-
<b>Total grants from development partners</b>	-	-

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

Description					
Donor	KShs	KShs	KShs	KShs	KShs
Donor e.g., DANIDA	-	-	-	-	-
JICA	-	-	-	-	-
World Bank	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

**Notes to Financial Statements Continued**

**8. Transfers From Other Government Entities**

Description	2023/2024	2022/2023
Transfer from National Government (Ministry of Health)	-	-
Transfer from National Hospital	-	-
Transfer from Institute	-	-
<b>Total Transfers</b>	-	-

**9. Public Contributions and Donations**

Description	2023/2024	2022/2023
	KSh	KSh
Public donations	-	-
Donations from local leadership	-	-
Donations from religious institutions	-	-
Donations from other international organisations and individuals	-	-
Other donations( <i>specify</i> )	-	-
Donations in kind-amortised	-	-
<b>Total donations and sponsorships</b>	-	-

**10 (a) Reconciliations of amortised grants**

Description	2023/2024	2022/2023
	KSh	KSh
<b>Balance unspent at beginning of year</b>	-	-
Current year receipts	-	-
Amortised and transferred to revenue	-	-
<b>Conditions to be met – remain liabilities</b>	-	-

**Notes to Financial Statements Continued**

**10. Rendering of Services-Medical Service Income**

Pharmaceuticals	-	-
Non-Pharmaceuticals	-	-
Laboratory	-	-
Radiology	-	-
Orthopedic and Trauma Technology	-	-
Theatre	-	-
Accident and Emergency Service	-	-
Anesthesia Service	-	-
Ear Nose and Throat service	-	-
Nutrition service	-	-
Cancer centre service	-	-
Dental services	-	-
Reproductive health	-	-
Paediatrics services	-	-
Farewell home services	-	-
Ambulance services	-	-
Other medical services income ( <i>specify</i> )	2,501,843	2,215,120
<b>Total revenue from the rendering of services</b>	<b>2,501,843</b>	<b>2,215,120</b>

**Notes to the Financial Statements (Continued)**

**11. Revenue From Rent of Facilities**

Description	2023/2024 KShs	2022/2023 KShs
Residential property	-	-
Commercial property	-	-
<b>Total Revenue from rent of facilities</b>	-	-

**12. Finance /Interest Income**

Description	2023/2024 KShs	2022/2023 KShs
Interest income from Cash investments and fixed deposits	-	-
Interest income from short- term/ current deposits	-	-
Interest income from Treasury Bills	-	-
Interest income from Treasury Bonds	-	-
Interest from outstanding debtors	-	-
<b>Total finance income</b>	-	-

**13. Miscellaneous Income**

Description	2023/2024 KShs	2022/2023 KShs
Insurance recoveries	-	-
Income from sale of tender	-	-
Services concession income	-	-
Sale of goods (water, publications, containers etc)	-	-
Write backs (Deposits, payments in advance etc)	-	-
Bad debts recovered	-	-
<i>Others (Specify)</i>	-	-
<b>Total Miscellaneous income</b>	-	-

**Notes to the Financial Statements (Continued)**

**14. Medical/ Clinical Costs**

Dental costs/ materials	-	-
Laboratory chemicals and reagents	94,763	29,853
Public health activities	-	-
Food and Ration	42,126	82,107
Uniform, clothing, and linen	-	-
Dressing and Non-Pharmaceuticals	115,935	149,974
Pharmaceutical supplies	-	77,843
Health information stationery	-	-
Reproductive health materials	-	-
Sanitary and cleansing Materials	28,000	25,480
Purchase of Medical gases	-	13,075
X-Ray/Radiology supplies	-	-
Other medical related clinical costs ( <i>specify</i> )	-	-
<b>Total medical/ clinical costs</b>	<b>280,824</b>	<b>378,332</b>

**15. Employee Costs**

Salaries, wages, and allowances	511,560	785,408
Contributions to pension schemes	37,036	24,608
Service gratuity	-	-
Performance and other bonuses	-	-
Staff medical expenses and Insurance cover	-	-
Group personal accident insurance and WIBA	-	-
Social contribution	-	-
Other employee costs ( <i>specify</i> )	-	-
<b>Employee costs</b>	<b>548,596</b>	<b>810,016</b>

**Notes to the Financial Statements (Continued)**

**16. Board of Management Expenses**

Description	2023/2024	2022/2023
	Kshs	Kshs
Chairman's Honoraria	-	-
Sitting allowance	20,500	25,500
Mileage	-	-
Insurance expenses	-	-
Induction and training	-	-
Travel and accommodation allowance	14,000	18,000
Airtime allowances	-	-
<b>Total</b>	<b>34,500</b>	<b>43,500</b>

**17. Depreciation and Amortization Expense**

Description	2023/2024	2022/2023
	Kshs	Kshs
Property, plant and equipment	-	-
Intangible assets	-	-
Investment property carried at cost	-	-
<b>Total depreciation and amortization</b>	<b>-</b>	<b>-</b>

**18. Repairs And Maintenance**

Description	2023/2024	2022/2023
	Kshs	Kshs
Property- Buildings	10,820	221,300
Medical equipment	4,180	-
Office equipment	-	-
Furniture and fittings	-	-
Computers and accessories	50,000	-
Motor vehicle expenses	-	-
Maintenance of civil works	-	-
<b>Total repairs and maintenance</b>	<b>65,000</b>	<b>221,300</b>

**Notes to the Financial Statements (Continued)**

**19. Grants And Subsidies**

Community development and social work	-	-
Education initiatives and programs	-	-
Free/ subsidised medical camp	-	-
Disability programs	-	-
Free cancer screening	-	-
Social benefit expenses	-	-
Other grants and subsidies( <i>specify</i> )	486,351	443,024
<b>Total grants and subsidies</b>	<b>486,351</b>	<b>443,024</b>

**20. General Expenses**

Advertising and publicity expenses	-	-
Catering expenses	14,377.00	6,363
Waste management expenses	-	-
Insecticides and rodenticides	-	-
Audit fees	-	-
Bank charges	27,028	1,926
Conferences and delegations	-	-
Consultancy fees	-	-
Contracted services	-	-
Electricity expenses	373,408	240,720
Fuel and Lubricants	-	-
Insurance	-	-
Research and development expenses	-	-
Travel and accommodation allowance	33,825	-
Legal expenses	-	-
Licenses and permits	-	-
Courier and postal services	-	-
Printing and stationery	33000	17,000
Hire charges	-	-
Rent expenses	-	-
Water and sewerage costs	10,000	9,558
Skills development levies	-	-

Description	2023/2024	2022/2023
	KShs	KShs
Telephone and mobile phone services	87,000	53,371
Internet expenses	-	-
Staff training and development	-	-
Subscriptions to professional bodies	-	-
Subscriptions to newspapers periodical, magazines, and gazette notices	-	-
Library books/Materials	-	-
Parking charges	-	-
<b>Total General Expenses</b>	<b>578,638</b>	<b>327,012</b>

## 21. Finance Costs

Description	2023/2024	2022/2023
	KShs	KShs
Borrowings (amortized cost) *	-	-
Finance leases (amortized cost)	-	-
Interest on Bank overdrafts/Guarantees	-	-
Interest on loans from commercial banks	-	-
<b>Total finance costs</b>	<b>-</b>	<b>-</b>

## 22. Gain/Loss on Disposal of Non-Current Assets

Description	2023/2024	2022/2023
	KShs	KShs
Property, plant, and equipment	-	-
Intangible assets	-	-
Other assets not capitalised ( <i>specify</i> )	-	-
<b>Total gain on sale of assets</b>	<b>-</b>	<b>-</b>

## 23. Unrealized Gain On Fair Value Investments

Description	2023/2024	2022/2023
	KShs	KShs
Investments at fair value	-	-
<b>Total gain</b>	<b>-</b>	<b>-</b>

Notes to the Financial Statements (Continued)

24. Medical Services Contracts Gains /Losses

	2023/2024	2022/2023
Comprehensive care contracts with NHIF	-	-
Non- Comprehensive contracts care with NHIF	-	-
Linda Mama Program	-	-
Waivers and Exemptions	-	-
<b>Total Gain/Loss</b>	-	-

25. Impairment Loss

	2023/2024	2022/2023
Property, plant, and equipment	-	-
Intangible assets	-	-
Investments	-	-
<b>Total impairment loss</b>	-	-

26. Cash And Cash Equivalentents

Description	2023/2024	2022/2023
Current accounts	63,320	262,056
On - call deposits	-	-
Fixed deposits accounts	-	-
Cash in hand	-	-
Others( <i>specify</i> )- Mobile money	-	-
<b>Total cash and cash equivalentents</b>	<b>63,320</b>	<b>262,056</b>

Notes to the Financial Statements (Continued)

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

Description	Account number	2023/2024	2022/2023
		KSh	KSh
<b>a) Current account</b>			
Kenya Commercial bank	1157590187	55,824	10,824
Kenya Commercial bank	1263471145	936	239,902
Family bank	001000053770	6,560	11,330
<b>Sub- total</b>		<b>63.320</b>	<b>262,056</b>
<b>b) On - call deposits</b>		-	-
Kenya Commercial bank		-	-
		-	-
Equity Bank – etc		-	-
<b>Sub- total</b>		-	-
<b>c) Fixed deposits account</b>		-	-
Bank Name		-	-
		-	-
<b>Sub- total</b>		-	-
<b>d) Others(<i>specify</i>)</b>		-	-
cash in hand		-	-
Mobile money- Mpesa, Airtel money		-	-
		-	-
<b>Sub- total</b>		<b>63.320</b>	<b>262,056</b>
<b>Grand total</b>		<b>63.320</b>	<b>262,056</b>

27. Receivables From Exchange Transactions

Description	2023/2024	2022/2023
	KSh	KSh
Medical services receivables	656,536	264,700
Rent receivables	-	-
Other exchange debtors	-	-
Less: impairment allowance	(-)	(-)
<b>Total receivables</b>	<b>656,536</b>	<b>264,700</b>

**Analysis of Receivables From Exchange Transactions**

	<b>Current FY</b>	<b>% of the total</b>	<b>Comparative FY</b>	<b>% of the total</b>
Less than 1 year	656,536	100%	264,700	100%
Between 1- 2 years	-	%	-	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total (a+b)</b>	<b>656,536</b>	<b>100%</b>	<b>264,700</b>	<b>100%</b>

**28. Receivables From Non-Exchange Transactions**

Transfers from the County Government	-	-
Undisbursed donor funds	-	-
Other debtors ( <i>non-exchange transactions</i> )	-	-
Less: impairment allowance	(-)	(-)
<b>Total</b>	-	-

**Analysis of Receivables From Non-Exchange Transactions**

	<b>Current FY</b>	<b>% of the total</b>	<b>Comparative FY</b>	<b>% of the total</b>
Less than 1 year	-	%	-	%
Between 1- 2 years	-	%	-	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total (a+b)</b>	-	%	-	%

**29. Inventories**

Description	2023/2024	2022/2023
	KShs	KShs
Pharmaceutical supplies	276,919	430,658
Maintenance supplies	-	-
Food supplies	-	-
Linen and clothing supplies	673,632	597,637
Cleaning materials supplies	-	-
General supplies	-	-
Less: provision for impairment of stocks	(-)	(-)
<b>Total</b>	<b>950,551</b>	<b>1,028,295</b>

*Nyathuna Hospital (Kiambu County Government)*  
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*Notes to the Financial Statements (Continued)*

**30. Property, Plant and Equipment**

Description								
<b>Cost</b>								
At 1 July 2022)								
Additions	-	-	-	-	-	-	-	-
Disposals	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
Transfers/adjustments	-	-	-	-	-	-	-	-
<b>At 30<sup>th</sup> Jun 2023</b>	-	-	-	-	-	-	-	-
At 1 July 2023 (current year)	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Disposals	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
Transfer/adjustments		-		-			(-)	-
<b>At 30<sup>th</sup> Jun 2024</b>	-	-	-	-	-	-	-	-
<b>Depreciation and impairment</b>								
At 1 July 2022 (previous year)		-	-	-	-	-		-
Depreciation for the year		-	-	-	-	-		-
Disposals		(-)	(-)	(-)	(-)	(-)		(-)
Impairment		(-)	(-)	(-)	(-)	(-)		(-)
<b>At 30 June 2023</b>		-	-	-	-	-		-

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Description	At July 2023 (current year)	At July 2023 (previous year)	At July 2023 (current year)	At July 2023 (previous year)	At July 2023 (current year)	At July 2023 (previous year)	At July 2023 (current year)	At July 2023 (previous year)
	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Disposals	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
Impairment	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
Transfer/adjustment	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
At 30 <sup>th</sup> June 2024	-	-	-	-	-	-	-	-
Net book values								
At 30 <sup>th</sup> Jun 2023 (previous)	-	-	-	-	-	-	-	-
At 30 <sup>th</sup> Jun 2024 (current)	-	-	-	-	-	-	-	-

*Nyathuna Hospital (Kiambu County Government)*  
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Notes to the Financial Statements (Continued)

**31. Intangible Assets-Software**

<b>Cost</b>		
<b>At beginning of the year</b>	-	-
Additions	-	-
Additions-Internal development	-	-
Disposal	(-)	(-)
<b>At end of the year</b>	-	-
<b>Amortization and impairment</b>		
<b>At beginning of the year</b>	-	-
Amortization for the period	-	-
Impairment loss	-	-
<b>At end of the year</b>	-	-
<b>NBV</b>	-	-

**32. Investment Property**

<b>At beginning of the year</b>	-	-
Additions	-	-
Disposals during the year	(-)	(-)
Fair value gain	-	-
Depreciation	(-)	(-)
Impairment	(-)	(-)
<b>At end of the year</b>	-	-

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**Notes to the Financial Statements (Continued)**

**33. Trade and other Payables**

Description	2023/2024		2022/2023	
	KShs		KShs	
Trade payables	995,090		985,607	
Employee dues	108,000		377,508	
Third-party payments (e.g. unremitted payroll deductions)	-		-	
Audit fee	-		-	
Doctors' fee	-		-	
<b>Total trade and other payables</b>	<b>1,103,090</b>		<b>1,363,115</b>	
<b>Ageing analysis:</b>	<b>Current FY</b>	<b>% of the Total</b>	<b>Compa rative FY</b>	<b>% of the total</b>
Under one year	90,435	8%	1,363,115	100%
1-2 years	34,500	3%	-	%
2-3 years	-	%	-	%
Over 3 years	978155	89%	-	%
<b>Total</b>	<b>1,103,090</b>	<b>100%</b>	<b>1,363,115</b>	<b>100%</b>

**34. Refundable Deposits from Customers/Patients**

Description	2023/2024		2022/2023	
	KShs		KShs	
Medical fees paid in advance	-		-	
Credit facility deposit	-		-	
Rent deposits	-		-	
Others (specify)	-		-	
<b>Total deposits</b>	<b>-</b>		<b>-</b>	
<b>Ageing analysis:</b>	<b>Current FY</b>	<b>% of the Total</b>	<b>Comparative FY</b>	<b>% of the Total</b>
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total</b>	<b>-</b>	<b>%</b>	<b>-</b>	<b>%</b>

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**Notes to the Financial Statements (Continued)**

**35. Provisions**

	Kshs	Kshs	Kshs	Kshs
<b>Balance at the beginning of the year</b>	-	-	-	-
Additional Provisions	-	-	-	-
Provision utilised	(-)	(-)	(-)	(-)
Change due to discount & time value for money	(-)	(-)	(-)	(-)
<b>Total provisions</b>	-	-	-	-
Current Provisions	-	-	-	-
Non-Current Provisions	-	-	-	-
<b>Total Provisions</b>	-	-	-	-

**36. Finance Lease Obligation**

	Kshs	Kshs
Current Lease obligation	-	-
Long term lease obligation	-	-
<b>Total</b>	-	-

**37. Deferred Income**

Current Portion	-	-
Non-Current Portion	-	-
<b>Total</b>	-	-

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**37 (a) The deferred income movement is as follows:**

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

**38. Borrowings**

Description	2023/2024	2022/2023
	KSh	KSh
<b>Balance at beginning of the period</b>	-	-
External borrowings during the year	-	-
Domestic borrowings during the year	-	-
Repayments of external borrowings during the year	(-)	(-)
Repayments of domestic borrowings during the year	(-)	(-)
<b>Balance at end of the period</b>	-	-

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

Description	2023/2024	2022/2023
	KSh	KSh
Current Obligation	-	-
Non-Current Obligation	-	-
<b>Total</b>	-	-

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**Notes to the Financial Statements (Continued)**

**39. Service Concession Arrangements**

Fair value of service concession assets recognized under PPE	-	-
Accumulated depreciation to date	(-)	(-)
Net carrying amount	-	-
Service concession liability at beginning of the year	-	-
Service concession revenue recognized	(-)	(-)
Service concession liability at end of the year	-	-

**40. Social Benefits**

Health social benefit scheme	-	-
Unemployment social benefit scheme	-	-
Orphaned and vulnerable benefit scheme	-	-
People Living with Disabilities benefit Scheme	-	-
Elderly social benefit scheme	-	-
Bursary social benefits	-	-
<b>Total</b>	-	-
Current social benefits	-	-
Non- current social benefits	-	-
<b>Total (tie to totals above)</b>	-	-

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**Notes to the Financial Statements (Continued)**

**41. Cash Generated from Operations**

Description		
Surplus for the year before tax	-	-
<b>Adjusted for:</b>		
Depreciation	-	-
Non-cash grants received	(-)	(-)
Impairment	-	-
Gains and losses on disposal of assets	(-)	(-)
Contribution to provisions	-	-
Contribution to impairment allowance	-	-
<b>Working Capital adjustments</b>		
Increase in inventory	(-)	(-)
Increase in receivables	(-)	(-)
Increase in deferred income	-	-
Increase in payables	-	-
Increase in payments received in advance	-	-
<b>Net cash flow from operating activities</b>	<b>(198,736)</b>	<b>262,056</b>

**Notes to the Financial Statements (Continued)**

**42. Financial Risk Management**

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

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

**(i) Credit risk**

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

At 30 June 2023 (previous year)				
Receivables from exchange transactions	-	-	-	-
Receivables from –non-exchange transactions	-	-	-	-
Bank balances	-	-	-	-
<b>Total</b>	-	-	-	-
At 30 June 2024 (current year)				
Receivables from exchange transactions	-	-	-	-
Receivables from –non-exchange transactions	-	-	-	-
Bank balances	-	-	-	-
<b>Total</b>	-	-	-	-

**Notes to the Financial Statements (Continued)**

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

**(ii) Liquidity risk management**

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

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

Description	Less than 1 month	Between 1-3 months	Over 3 months	
	Kshs	Kshs	Kshs	
<b>At 30 June 2023</b>				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
<b>Total</b>	-	-	-	-
<b>At 30 June 2024</b>				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
<b>Total</b>	-	-	-	-

**Notes to the Financial Statements (Continued)**

**(iii) Market risk**

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

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

**a) Foreign currency risk**

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

At 30 June 2024			
Financial assets (investments, cash, debtors)	-	-	-
Liabilities			
Trade and other payables	-	-	-
Borrowings	-	-	-
Net foreign currency asset/(liability)	-	-	-

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

Notes to the Financial Statements (Continued)

Description	KShs	Other currencies	Total
	KShs		KShs
<b>At 30 June 2024</b>			
Financial assets (investments, cash, debtors)	-	-	-
Liabilities			
Trade and other payables	-	-	-
Borrowings	-	-	-
Net foreign currency asset/(liability)	-	-	-

**Foreign currency sensitivity analysis**

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

Description	Change in currency rate	Effect on Profit before tax	Effect on Equity
	KShs	KShs	KShs
<b>2023 (previous year)</b>			
Euro	10%	-	-
USD	10%	-	-
<b>2024 (current year)</b>			
Euro	10%	-	-
USD	10%	-	-

**b) Interest rate risk**

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

**Management of interest rate risk**

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

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**Notes to the Financial Statements (Continued)**

**Sensitivity analysis**

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

Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of financial performance if current floating interest rates increase/decrease by one percentage point as a decrease/increase of KShs 0 (2023: KShs 0). A rate increase/decrease of 5% would result in a decrease/increase in surplus of KShs 0 (2024: KShs 0).

**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:

Revaluation reserve	-	-
Retained earnings	-	-
Capital reserve	-	-
<b>Total funds</b>	-	-
Total borrowings	-	-
Less: cash and bank balances	(-)	(-)
Net debt/ <i>(excess cash and cash equivalents)</i>	-	-
<b>Gearing</b>	%	%

**Notes to the Financial Statements (Continued)**

**43. 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.

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

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

Description	2023/2024	2022/2023
	Ksh.	
<b>Transactions with related parties</b>		
<b>a) Services offered to related parties</b>		
Services to related parties	-	-
Sales of services to related parties	-	-
<b>Total</b>	-	-
<b>b) Grants from the Government</b>		
Grants from County Government	-	-
Grants from the National Government Entities	-	-
Donations in kind	-	-
<b>Total</b>	-	-
<b>c) Expenses incurred on behalf of related party</b>		
Payments of salaries and wages for related party employees	-	-
Payments for goods and services for related party	-	-
<b>Total</b>	-	-
<b>d) Key management compensation</b>		

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Directors' emoluments	-	-
Compensation to the medical Sup	-	-
Compensation to key management	-	-
<b>Total</b>	-	-

**44. Segment Information**

The hospital doesn't operate in different geographical regions or in departments, hence no allocation of resources to different segments

**45. Contingent Liabilities**

Court case xxx against the hospital	-	-
Bank guarantees in favour of subsidiary	-	-
<b>Total</b>	-	-

**46. Capital Commitments**

	<b>Kshs</b>	<b>Kshs</b>
Authorised For	-	-
Authorised And Contracted For	-	-
<b>Total</b>	-	-

**47. Events after the Reporting Period**

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

**48. Ultimate and Holding Entity**

The entity is a Semi- Autonomous Government Agency under the Department of Health. Its ultimate parent is the County Government of Kiambu.

**49. Currency**

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

20. **Appendices**

**Appendix 1: Progress on Follow Up of Auditor Recommendations**

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

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

**Guidance Notes:**

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

.....  
**Accounting Officer**

**Nyathuna Hospital (Kiambu County Government)**  
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**Appendix II: Projects Implemented by The Entity**

**Projects**

Projects implemented by the Hospital Funded by development partners

Project Name							
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)*

1							
2							
3							

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**Appendix III: Inter-Entity Confirmation Letter**

Name of Transferring entity...County Government of Kiambu...

Name of Beneficiary entity...Nyathuna Level Hospital...

Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
	03/07/2023	324,154		324,154	
	05/07/2023	364,772		364,772	
	22/09/2023	200,668		200,668	
	14/01/2024	451,636		451,636	
	01/04/2024	555,676		555,676	
<b>Total</b>		<b>1,007,312</b>		<b>1,007,312</b>	

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

**Head of Accounts Department - Disbursing Entity:**  
 Name ALEX WERU Sign ALEX Date 03/07/2024

**Head of Accounts Department - Beneficiary Entity:**  
 Name JESIDAH WAMBUI MUGU Sign [Signature] Date 03/07/2024

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**Appendix IV Reporting of Climate Relevant Expenditures**

[Redacted Header]									
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	Q1	Q2	Q3	Q4	[Redacted]

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**Appendix V: Disaster Expenditure Reporting Template**

Programme	Sub-programme					