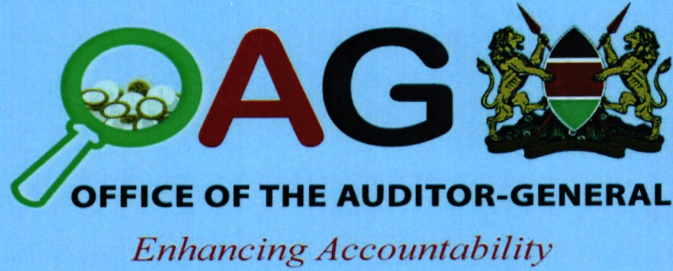



REPUBLIC OF KENYA



REPORT

 THE NATIONAL ASSEMBLY OF KENYA PAPERS T AID	
DATE: 09 FEB 2022	DAY: Wed
TABLED BY: LDM	THE AUDITOR-GENERAL
CLERK-AT THE-TABLE: S. Kalawa	ON

PARLIAMENT
OF KENYA
LIBRARY

**KENYA HEALTH SECTOR PROGRAMME
SUPPORT III
(DANIDA REF. 104.KENYA.810.300 – GRANT)**

**FOR THE YEAR ENDED
30 JUNE, 2021**

COUNTY GOVERNMENT OF KISII



Project Name: KENYA Health Sector Programme Support III
Sub-components 1.1 HSSF
Danida Ref. 104.Kenya.810.300(Grant)

Implementing Entity: County Government of Kisii

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

Project Name: KENYA Health Sector Programme Support III
Danida Ref.104.Kenya.810.300(Grant)
Implementing Entity: County Government of Kisii
Reports and Financial Statements
For the financial year ended June 30, 2021

TABLE CONTENTS

1.	PROJECT INFORMATION AND OVERALL PERFORMANCE.....	ii
2.	STATEMENT OF PERFORMANCE AGAINST PROJECT'S PREDETRMINED OBJECTIVES.....	x
3.	CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING	xiv
4.	STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES.....	xvi
5.	REPORT OF THE INDENDENT AUDITOR ON THE DANIDA/HSPS-III PROJECT	xviii
6.	STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021.....	1
7.	STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2021	2
8.	STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2021	3
9.	STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS.....	5
10.	SIGNIFICANT ACCOUNTING POLICIES	6
11.	NOTES TO THE FINANCIAL STATEMENTS	14
12.	OTHER IMPORTANT DISCLOSURES	29
13.	PROGRESS ON FOLLOW UP OF PRIOR YEAR AUDITOR'S RECOMMENDATIONS	34
14.	ANNEXES	35

Project Name: KENYA Health Sector Programme Support III

Danida Ref.104.Kenya.810.300(Grant)

Implementing Entity: County Government of Kisii

Reports and Financial Statements

For the financial year ended June 30, 2021

1. PROJECT INFORMATION AND OVERALL PERFORMANCE

1.1 Name and registered office

Name

The project's official name is HSPS-III Component 1.1 HSSF under Danida Health Sector Programme Support Phase 3.

Objective

The key objective of the project is to contribute to poverty reduction in all dimensions and to the achievements of Millennium Development Goals.

Address

The project headquarters offices are at Kisii Teaching and Referral Hospital, Kisii County Kenya.

The address of its registered office is:

Kisii Teaching and Referral Hospital

PO Box 92-40200

Kisii

Contacts: The following are the project contacts

Telephone: (254) - 208029160

E-mail: inf@kisii.go.ke

Website: www.kisii.go.ke

Project Name: KENYA Health Sector Programme Support III
Danida Ref.104.Kenya.810.300(Grant)
Implementing Entity: County Government of Kisii
Reports and Financial Statements
For the financial year ended June 30, 2021

PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)

1.2 Project Information

Project Start Date:	The project start date is 01 07 2014
Project End Date:	The project end date is 30 06 2024
Project Manager:	The project manager is Chief Officer Health
Project Sponsor:	The project sponsor is Royal Danish Embassy/DANIDA

1.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the Council of Governors
Project number	KENYA Health Sector Programme Support III Component 1.1 HSSF Danida Ref.104.Kenya.810.300(Grant)
Strategic goals of the project	The strategic goals of the project are as follows: <ul style="list-style-type: none"> (i) Increase equitable access to health services (ii) Improve the quality and responsiveness of services in the sector (iii) Improve the efficiency and effectiveness of service delivery (iv) Enhance the regulatory capacity (v) Foster partnerships in improving health and delivering services (vi) Improve the financing of the health sector
Achievement of strategic goals	The project management aims to achieve the goals through the following means:

Project Name: KENYA Health Sector Programme Support III
Danida Ref.104.Kenya.810.300(Grant)
Implementing Entity: County Government of Kisii
Reports and Financial Statements
For the financial year ended June 30, 2021

	<ul style="list-style-type: none"> (i) Scale up the support to the Kenyan Essential Package of Health (ii) Support capacity building through technical assistance in the sector coordination and the performance monitoring and evaluation process in planning and budgeting, financial management, in social accountability and in pharmacy and commodities management
Other important background information of the project	This part-project for Danida funds is a part of Danida/HSPS-III and only deals with direct health facility funding through government system as described under Component 1.1 in the Programme Document for Health Sector Programme Support Phase 3
Current situation that the project was formed to intervene	<p>The project was formed to intervene in the following areas:</p> <ul style="list-style-type: none"> (i) Support to KEPH and HSSF (ii) Support to health systems strengthening and capacity building
Project duration	The project started on 1st July 2012 and is expected to run until 30 June 2024

PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)

1.4 Bankers

The following are the bankers for the current year:

- (i) Central Bank of Kenya
- (ii) Various Commercial Banks in Kenya

1.5 Auditors

The project is audited by the Auditor General with support from DANIDA auditors, (for now Ernst and Young)

1.6 Roles and Responsibilities

List the different people who will be working on the project. This list would include the project manager and all the key stakeholders who will be involved with the project. Also, record their role, their positions, and their contact information.

Names	Title designation	Key qualification	Responsibilities
Sarah Omache	CEC Health		Policies Formulation
Alice Abuki	Chief Officer Health		Accounting Officer
Dr Otomu Geoffrey	Director Health		Supervision
Dr Olande Albert	Focal Person		Operation M&E

Note: The Project operates within the county structures and systems and therefore involves multiple parties beyond the names provided above.

Project Name: KENYA Health Sector Programme Support III
Danida Ref.104.Kenya.810.300(Grant)
Implementing Entity: County Government of Kisii
Reports and Financial Statements
For the financial year ended June 30, 2021

1.7 Funding summary

The Project second phase come to an end in 30th June 2020 and was renewed for a duration of 5 years from 2020 to 2024 with an approved budget of KES 66,420,000.00 with the following modalities.

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Danida PHC Support	22,140,000.00	17,250,750.00	11,500,500.00	5,750,250.00	-
County Contribution	-	4,889,250.00	10,639,500.00	16,389,750.00	22,140,000.00
TOTAL	22,140,000.00	22,140,000.00	22,140,000.00	22,140,000.00	22,140,000.00

PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)

Below is the funding summary:

A. Source of Funds

Source of funds	Donor Commitment- <i>Currency KES</i>	Amount received to date – (30 06 2021) <i>Currency KES</i>	Undrawn balance to date <i>Currency KES</i>
	<i>A</i>	<i>B</i>	<i>(A)-(B)</i>
(i) Grant			
DANIDA	22,140,000.00	22,140,000.00	-
(ii) Counterpart funds			
Government of Kenya	26,138,997.00	26,138,997.00	-
Total	48,278,997.00	48,278,997.00	-

PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)**B. Application of Funds**

Application of funds	Amount received to date – (30th June 2021)	Cumulative Amount paid to date – (30th June 2021)	Unutilised balance to date (30 06 2021)
	<i>Currency KES</i>	<i>KES</i>	<i>Currency KES</i>
	(A)	(B)	(A)-(B)
(i) Grant			
DANIDA	22,140,000.00	22,140,000.00	-
(ii) Counterpart funds			
Government of Kenya	26,138,997.00	-	26,138,997.00
Total	48,278,997.00	22,140,000.00	26,138,997.00

PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)

1.8 Summary of Overall Project Performance:

- i) Budget performance against actual amounts for current years shows that all budget receipt were received 100% apart from NHIF 5.8% which perform below par this made expenditure for goods and services and acquisition of non-financial assets to be 29.44% and 24.42% respectively while that of employees to be 71.71%,
- ii) The outputs of the project have been rising year in.
- iii) Value-for-money has been achieved from the fund,
- iv) Absorption rate has been average due to funds coming in late.
- v) Challenges faced mostly is funds arriving late, NHIF not able to compensate the facilities on time, and turnover of in-charges which require training.

1.9 Summary of Project Compliance:

- i) Transfer of funds to SPA within 15 days and to facilities within 15 days after the fund reached SPA
- ii) Reporting quarter within 20 days after end of quarter
- iii) Use of IFMIS to transfer funds to facilities

2. STATEMENT OF PERFORMANCE AGAINST PROJECT'S PREDETRMINED OBJECTIVES

Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

The key development objectives of the *project's agreement/* plan are to increase:

- a) Children immunized with the third dose of pentavalent
- b) Pregnant women attending at least 4 ANC visits
- c) Births attended by skilled health personnel
- d) Women between the age of 15-49 currently using modern FP method
- e) Per capita outpatient (OPD) utilization rate annually
- f) Functional CU
- g) Grievances registered related to delivery of project benefits that are addressed
- h) Health facilities inspected for safety standards (i.e., JHIC)
- i) Health facilities providing BEmOC
- j) Facilities submitting DHIS data in a timely manner
- k) People who have received essential health, nutrition, and population services (sum of the number of children immunized (BCG); number of women and children who have received basic nutrition services (new visits for nutrition services); and number of deliveries attended by skilled health personnel)
- l) County spending, at least 20 percent of the budget (excl. conditional grants), on health

Project Name: KENYA Health Sector Programme Support III
Danida Ref.104.Kenya.810.300(Grant)
Implementing Entity: County Government of Kisii
Reports and Financial Statements
For the financial year ended June 30, 2021

Progress on attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

COUNTY PERFORMANCE INDICATORS							
Indicator	Numerator	Denominator (D)- description	Denominator D	Percentage (100 * N/D)	Baseline (2016/2017)	Target (2020/2021)	Data Source
Children immunized with the third dose of pentavalent	8345	Estimated number of children younger than one year for a given period	9,227	90%	58%	86%	DHIS2
Pregnant women attending at least 4 ANC visits	4760	Estimated number of pregnancies.	9,798	49%	22%	47%	DHIS2
Births attended by skilled health personnel	8328	Estimated number of pregnancies.	9,512	88%	57%	78%	DHIS2
Women between the age of 15-49 currently using modern FP method	18009	Proportion of Women aged 15-49 Years	79,127	23%	46%	55%	DHIS2
Inspected facilities meeting safety standards		Number of health facilities (L2-L4) in the county		NA			CHMT-JHIC Reports
Per capita outpatient (OPD) utilization rate annually	656318	County population	1,341,240	48.93			DHIS 2
Facilities submitting complete DHIS data	200	Number of health facilities issued with reporting tools.	202	99%	85%	100%	DHIS2

Project Name: KENYA Health Sector Programme Support III
Danida Ref.104.Kenya.810.300(Grant)
Implementing Entity: County Government of Kisii
Reports and Financial Statements
For the financial year ended June 30, 2021

Functional CU	250	Total number of CU established	254	98%	76%	100%	MCUL
Grievances registered related to delivery of project benefits that are addressed		Total number of grievances related to delivery of project benefits registered and addressed at the national and county levels				0%	Grievance Register
Health facilities inspected for safety standards (i.e. JHIC)	70	Number of health facilities (L2-L4) in the county	183	38%			CHMT-JHIC Report
Pregnant women attending ANC supplemented with IFA	24171	Estimated number of pregnancies	9,798	247%	30%	70%	DHIS 2
Health facilities providing BEmOC	107	Total number of health facilities (L2-L4)	202	53%			CHMT/MFL
Facilities submitting DHIS data in a timely manner	200	Number of health facilities issued with reporting tools.	202	99%			DHIS2
People who have received essential health, nutrition, and population services (sum of the number of children immunized (BCG); number of women and children who have received basic nutrition services (new visits for nutrition services); and number of deliveries attended by skilled health personnel)							DHIS 2

Project Name: KENYA Health Sector Programme Support III
Danida Ref.104.Kenya.810.300(Grant)
Implementing Entity: County Government of Kisii
Reports and Financial Statements
For the financial year ended June 30, 2021

County spending, at least 20 percent of the budget (excl. conditional grants), on health	4,659,120,274.00	Total County Budget, excluding Conditional grants	12,656,214,782	37%	CHMT
--	------------------	---	----------------	-----	------

3. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

Health centres and dispensaries are a major source of primary level care for communities in rural areas of Kenya. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy. Below is a brief highlight of our activities that drive towards sustainability.

1. Sustainability strategy and profile

The top management as ensured that integration of activities within the ministry, FIF act has been passed to ring fence funds, capacity building of hospital management committee has been done.

2. Environmental performance

The county government has done infection prevention training to health care worker and other staff within health sector. Policy document has been printed and supplied to all health facilities. Supply of infection prevention safety kits to all facilities. Installation of microwave shredder at level 5 for waste disposal. The challenge being witness is lack of logistic vehicle to collect medical waste.

3. Employee welfare

For casual employees within the rural facilities, the facility advertises the position locally and encourage the resident to apply for the position, while county employees it advertise nationally and 30% of recruit comes from other counties and also considering gender balance. Health care workers do undergo training in continuous medical education to ensure that they are up to date with current affair of medical field. They also undergo leadership management training depending on level of leadership.

Market place practices-

a) Responsible competition practice.

The department uses mostly open tender system of supply and ensures that the supplies are paid on time this together with market price survey ensures that goods and services are within the price market. The county also supports private hospital with supplies and paid health care workers, capacity building and data sharing via DHIS.

b) Responsible Supply chain and supplier relations-

The county maintains a list of suppliers whom they engage from time to time. We pay our supplies on time and ensure that contracts are beneficial to all parties new and old alike.

c) Responsible marketing and advertisement-

The county has various point and all facilities where chalk/ boards are put, and any advert is please there. Also, the facilities conduct health talks every morning, barazas with stakeholders and use of local and regional media.

d) Product stewardship-

Service charter in all facilities has been put in place and this outline consumer rights and responsibility, time and cost of service.

4. Community Engagements

The county has engaged community in the following ways

- i. Provision of mama kits to all mothers who deliver in public hospital
- ii. Compensation of Traditional Birth Attendant (TBA) when they bring mothers to give birth at the health facilities
- iii. Commemoration of world health days: - Contraceptive, AIDS, TB, Mothers days
- iv. Advocacy, mobilisation, screening, vaccination of young and adolescent girls on cervical cancer.
- v. Visits to school for health promotions
- vi. School deworming programs

4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The Chief Officer Health for the County Government of Kisii and the Project Focal Person for Danida/HSPS-III Project are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year (period) ended on June 30, 2021.

This responsibility includes (i) Maintaining adequate financial management arrangement 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 project; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the project; (v) Selecting and applying appropriate accounting policies; and (v) Making accounting estimates that are reasonable in the circumstances.

The Chief Officer Health for the County Government of Kisii and the Project Focal Person for Danida/HSPS-III Project accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The Chief Officer Health for the County Government of Kisii and the Project Focal Person for Danida/HSPS-III Project are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2021, and of the Project's financial position as at that date. The Chief Officer Health for the County Government of Kisii and the Project Focal Person for Danida/HSPS-III Project further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

Project Name: KENYA Health Sector Programme Support III
Danida Ref.104.Kenya.810.300(Grant)
Implementing Entity: County Government of Kisii
Reports and Financial Statements
For the financial year ended June 30, 2021


The Chief Officer Health for the County Government of Kisii and the Project Focal Person for Danida/HSPS-III Project confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project financial statements

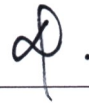
The Project financial statements were approved by the Chief Officer Health for the County Government of Kisii and the Project Focal Person for Danida/HSPS-III Project on 28TH SEPTEMBER 2021 and signed by them.



Chief Officer Health
Alice Abuki



Project Focal Person
Dr Olande Albert



Project Accountant:
Samuel Mutai
ICPAK Member Number:12519



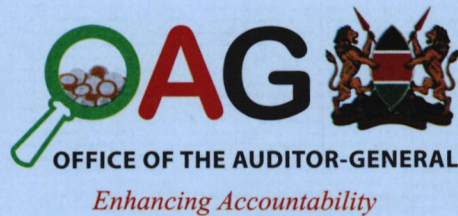
3387037932.1482

33

33

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON KENYA HEALTH SECTOR PROGRAMME SUPPORT III (DANIDA REF. 104.KENYA.810.300 – GRANT) FOR THE YEAR ENDED 30 JUNE, 2021 – COUNTY GOVERNMENT OF KISII

PREAMBLE

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

- A. Report on the 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 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 government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal control, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Kenya Health Sector Programme Support III (DANIDA Ref. 104.Kenya.810.300 – Grant) – County Government

Report of the Auditor-General on Kenya Health Sector Programme Support III (DANIDA Ref.104.Kenya.810.300 – Grant) for the year ended 30 June, 2021 - County Government of Kisii

of Kisii set out on pages 1 to 40, which comprise the statement financial assets as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and statement of comparative budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Kenya Health Sector Programme Support III (DANIDA Ref. 104.Kenya.810.300 – Grant) – County Government of Kisii as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and Public Finance Management Act, 2012 and comply with the Inter-governmental Participation Agreement dated 30 November, 2016 between the County Government of Kisii and the National Government of Kenya.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Kenya Health Sector Programme Support III (DANIDA Ref. 104.Kenya.810.300 – Grant) – County Government of Kisii Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

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

Other Matter

1. Budget and Budgetary Controls

1.1. Receipts

The Kenya Health Sector Programme Support III under County Government of Kisii received exchequer totalling Kshs.104,559,200 during the year under review against an approved budget of Kshs.196,122,958, resulting in a shortfall of Kshs.91,563,757 or 47%. The shortfall in revenue by Kshs.91,563,757 or 47% implies that the Programme could not undertake all the planned activities.

1.2. Expenditure

The Programme had an approved expenditure budget of Kshs.196,122,958 for 2020/2021 financial year but the actual expenditure amounted to Kshs.71,115,562 and

thus resulting in an under-expenditure of Kshs.124,978,614 or 64% as summarized below:

Component	Budget (Kshs.)	Actual (Kshs.)	Under Absorption (Kshs.)	% Under Absorption
Compensation of Employees	33,486,040	24,012,592	9,473,448	28
Purchase of Goods & Services	147,255,283	43,346,159	103,880,342	71
Acquisition of Non-financial Assets	15,381,635	3,756,811	11,624,824	76
Total	196,122,958	71,115,562	124,978,614	64

The under-expenditure of Kshs.124, 978,614 or 64% of the budgeted amount implies that the overall goals and objectives of the Programme were not achieved as intended and planned during the year under review.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing 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

The audit was conducted in accordance with ISSAI 4000. The standard requires 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 are in compliance, 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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

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 processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the ability of the Kenya Health Sector Programme Support III to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the Management is aware of intention to terminate the Programme or 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 financial reporting process, reviewing the effectiveness of how the Programme monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness 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 addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, 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 accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control 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 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.


As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of Kenya Health Sector Programme Support III to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Programme to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Kenya Health Sector Programme Support III to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 December, 2021

Project Name: KENYA Health Sector Programme Support III
Danida Ref.104.Kenya.810.300(Grant)
Implementing Entity: County Government of Kisii
Reports and Financial Statements
For the financial year ended June 30, 2021


6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021.

		2020/2021	2019/2020	
	Not e	Receipts and payments controlled by the entity	Receipts and payment controlled by the entity	Cumulative to-date (From inception)
		KES	KES	KES
RECEIPTS				
User Fees Compensation	1	26,138,997	52,108,861	78,247,858
DANIDA	2	30,715,000	25,068,750	55,783,750
Proceeds from Domestic user Fee, NHIF	2	5,641,993	9,790,316	15,432,309
Loan from external development partners	3	-	-	-
Miscellaneous receipts	4	28,782	8,340	37,122
TOTAL RECEIPTS		62,524,772	86,976,267	149,501,039
PAYMENTS				
Compensation of employees	5	24,012,592	16,141,258	40,153,850
Purchase of goods and services	6	43,346,159	34,870,063	78,216,222
Social security benefits	7	-	-	-
Acquisition of non-financial assets	8	3,756,811	2,600,100	6,356,911
Transfers to other government entities	9	-	-	-
Other grants and transfers and payments	10	-	-	-
TOTAL PAYMENTS		71,115,562	53,611,421	124,726,983
SURPLUS/(DEFICIT)		(8,590,790)	33,364,846	24,774,056


The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.



Chief Officer Health
 Alice Abuki



Project Focal Person
 Dr Olande Albert



Project Accountant:
 Samuel Mutai
 ICPAK Member No. 12519


(IPSAS 1.3.24 requires an entity to separately disclose third party payments separately on the statement of receipts and payments. These are payments made by development partners directly on behalf of the entity. However there were no third party payment.)


Project Name: KENYA Health Sector Programme Support III
Danida Ref.104.Kenya.810.300(Grant)
Implementing Entity: County Government of Kisii
Reports and Financial Statements
For the financial year ended June 30, 2021


7. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2021

	Note	2020-2021	2019-2020
		KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	11.A	33,445,004	42,034,429
Cash Balances	11. B	-	-
Cash Equivalents (short-term deposits)	11.C	-	-
Total Cash and Cash Equivalents		33,445,004	42,034,429
Accounts Receivables	12	-	-
TOTAL FINANCIAL ASSETS			
FINANCIAL LIABILITIES			
Payables- Deposits and Retentions	13		-
NET ASSETS		33,445,004	42,034,429
REPRESENTED BY			
Fund balance b/fwd	14	42,034,429	8,669,583
Prior year adjustments	15	1,365	-
Surplus/(Deficit) for the year		(8,590,790)	33,364,846
NET FINANCIAL POSITION		33,445,004	42,034,429

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 28TH SEPT 2021 and signed by:


 Chief Officer Health
 Alice Abuki


 Project Focal Person
 Dr Olande Albert


 Project Accountant:
 Samuel Mutai
 ICPAK Member No. 12519

Project Name: KENYA Health Sector Programme Support III
Danida Ref.104.Kenya.810.300(Grant)
Implementing Entity: County Government of Kisii
Reports and Financial Statements
For the financial year ended June 30, 2021

8. STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2021


		2020-2021	2019-2020
	Note	KShs	KShs
CASHFLOW FROM OPERATING ACTIVITIES			
Receipts from operating activities			
HSSF	1	26,138,997	52,108,861
DANIDA	2	30,715,000	25,068,750
Proceeds from domestic User fees & NHIF	2	5,641,993	9,790,316
Miscellaneous receipts	4	28,782	8,340
Payments from operating activities			
Compensation of employees	5	24,012,592	16,141,258
Purchase of goods and services	6	43,346,159	34,870,063
Social security benefits	7	-	-
Transfers to other government entities	9	-	-
Other grants and transfers	10	-	-
Adjustments during the year			
Prior Year Adjustments	15	1,365	-
Decrease/(Increase) in Accounts Receivable	16	-	-
Increase/(Decrease) in Accounts Payable:	17		
Net cash flow from operating activities		(4,832,614)	35,964,946
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	8	3,756,811	2,600,100
Net cash flows from Investing Activities			2,600,100
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings	3	-	-
Net cash flow from financing activities			
NET INCREASE IN CASH AND CASH EQUIVALENTS		(8,589,425)	33,364,846
Cash and cash equivalent at BEGINNING of the year	11	42,034,429	8,669,583
Cash and cash equivalent at END of the year	11	33,445,004	42,034,429

Project Name: KENYA Health Sector Programme Support III
Danida Ref.104.Kenya.810.300(Grant)
Implementing Entity: County Government of Kisii
Reports and Financial Statements
For the financial year ended June 30, 2021

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 28TH SEPT 2021 and signed by:



Chief Officer Health
Alice Abuki



Project Focal Person
Dr Olande Albert



Project Accountant:
Samuel Mutai
ICPAK Member No. 12519

7932-9736

01

02

Danida Ref.104.Kenya.810.300(Grant)
Implementing Entity: County Government of Kisii
Reports and Financial Statements
For the financial year ended June 30, 2021

9. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS

Receipts/Payments Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Receipts						
Grant DANIDA	30,715,000	-	30,715,000	30,715,000	-	100%
User Fee Compensation	26,138,997	-	26,138,997	26,138,997	-	100%
NHIF* Annex and User Fees	97,205,750	-	97,205,750	5,641,993	91,563,757	5.8%
Miscellaneous receipts	0		28,782	28,782	(28,782)	100%
Balance B/F	42,034,429	-	42,034,429	42,034,429	-	100%
Total Receipts	196,094,176		196,122,958	104,559,201	91,563,757	53.31%
Payments						
Compensation of employees	33,486,040	-	33,486,040	24,012,592	9,473,448	71.71%
Purchase of goods and services	147,226,501	-	147,255,283	43,346,159	103,880,342	29.44%
Social security benefits						
Acquisition of non-financial assets	15,381,635	-	15,381,635	3,756,811	11,624,824	24.42%
Transfers to other government entities						
Other grants and transfers						
Total Payments	196,094,176		196,122,958	71,115,562	124,978,614	36.27%

Note: The significant budget utilisation/performance differences in the last column are explained in Annex 1 to these financial statements.



Chief Officer Health

Alice Abuki



Project Focal Person

Dr Olande Albert



Project Accountant:

Samuel Mutai

ICPAK Member No. 12519

10. SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of these financial statements are set out below:

10.1 Basis of Preparation

10.2 Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

The accounting policies adopted have been consistently applied to all the years presented.

10.3 Reporting entity

The financial statements are for the Project DANIDA/HSPS-III under County Government of Kisii. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012 .

10.3.1 Reporting currency

The financial statements are presented in Kenya Shillings (KShs), which is the functional and reporting currency of the Project and all values are rounded to the nearest Kenya Shilling.

10.4 Significant Accounting Policies

a) Recognition of receipts

The Project recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the Government.

i) Transfers from the Exchequer

Transfer from Exchequer is be recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

ii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

iii) Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

b) Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

Significant Accounting Policies (Continued)

c) Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds, sovereign bonds and external loans acquired by the Project or any other debt the Project may take on will be treated on cash basis and recognized as a receipt during the year they were received.

d) Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for the Project currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. An analysis of the Project's undrawn external assistance is shown in the funding summary

e) Recognition of payments

The Project recognises all payments when the event occurs, and the related cash has actually been paid out by the Project.

i) Compensation of employees

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

ii) Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. If not paid for during the period where goods/services are consumed, they shall be disclosed as pending bills.

Significant Accounting Policies (Continued)

iii) Interest on borrowing

Borrowing costs that include interest are recognized as payment in the period in which they incurred and paid for.

iv) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the consolidated financial statements.

v) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

f) In-kind donations

In-kind contributions are donations that are made to the Project in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Project includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

Significant Accounting Policies (Continued)

g) 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.

Restriction on cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third part deposits.

h) Accounts receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

Significant Accounting Policies (Continued)

i)Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships,

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.

Section 89 (2) (i) of the PFM Act requires the National Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

j) 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.

Significant Accounting Policies (Continued)

k) Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense of the overall net cash position of the Project at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

l) Budget

The budget is developed on a comparable accounting basis (cash basis), the same accounts classification basis (except for accounts receivable - outstanding imprest and clearance accounts and accounts payable - deposits, which are accounted for on an accrual basis), and for the same period as the financial statements. The Project’s budget was approved as required by Law and National Treasury Regulations, as well as by the participating development partners, as detailed in the Government of Kenya Budget Printed Estimates for the year. The Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers and are eliminated upon consolidation.

A high-level assessment of the Project’s actual performance against the comparable budget for the financial year/period under review has been included in an annex to these financial statements.

m) Third party payments

Included in the receipts and payments, should include payments made on its behalf by third parties in form of loans and grants. These payments do not constitute cash receipts and payments and are not disclosed in the payment in the statement of receipts and payments because they didn’t occur.

Significant Accounting Policies (Continued)

n) Exchange rate differences

The accounting records are maintained in the functional currency of the primary economic environment in which the Project operates, Kenya Shillings. Transactions in foreign currencies during the year/period are converted into the functional currency using the exchange rates prevailing at the dates of the transactions. Any foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statements of receipts and payments.

o) Comparative figures

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

p) Subsequent events

By ended of June 30, 2021, the HSSF funds which were in SPA account amounting to KES 26,138,997 were transferred to facilities account by 1st July 2020.

q) Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. Restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

11. NOTES TO THE FINANCIAL STATEMENTS

1. User Fees Compensation (HSSF) Government of Kenya

These represent counterpart funding and other receipts from government as follows:

	2020/21	2019/20	
	KShs	KShs	Cumulative to-date (from inception)
User Fees Compensation	26,138,997	52,108,861	78,247,858
Total	<u>26,138,997</u>	<u>52,108,861</u>	<u>78,247,858</u>

Project Name: KENYA Health Sector Programme Support III
Danida Ref.104.Kenya.810.300(Grant)
Implementing Entity: County Government of Kisii
Reports and Financial Statements
For the financial year ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

During the 12 months to 30 June 20xx we received grants from donors as detailed in the table below:

Name of Donor	Date received	Grants received in cash	Total amount in KShs	
			2020/21	2019/20
		KShs	KShs	KShs
Grants Received from Bilateral Donors (Foreign Governments)				
DANIDA	July 2020 Dec 2020 May 2021	8,575,000 11,070,000 11,070,000	30,715,000	25,068,750
Grants Received from Multilateral Donors (International Organizations)				
Grants Received from Local Individuals and organizations				
Domestic user fees, NHIF			5,641,993	9,790,316
Total			36,356,993	34,859,066

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. LOAN FROM EXTERNAL DEVELOPMENT PARTNERS

During the 12 months to 30 June 2021, we didn't received funding from development partners in form of loans negotiated by the National Treasury donors

Name of Donor	Date received	Amount in loan currency	Loans received in cash	Loans received as direct payment*	Total amount in KShs	
			KShs	KShs	2020/21	2019/20
Loans Received from Bilateral Donors (Foreign Governments)						
Loans Received from Multilateral Donors (International Organisations)						
Total						

*Project Name: KENYA Health Sector Programme Support III
 Danida Ref.104.Kenya.810.300(Grant)
 Implementing Entity: County Government of Kisii
 Reports and Financial Statements
 For the financial year ended June 30, 2021*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. MISCELLANEOUS RECEIPTS

	2020/21			20/19/2020	Cumulative to-date (from inception)
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total Receipts	Total Receipts	
	KShs	KShs	KShs	KShs	
Property income	-	-	-	-	-
Sales of goods and services	-	-	-	-	-
Administrative fees and charges	-	-	-	-	-
Fines, penalties and forfeitures	-	-	-	-	-
Voluntary transfers other than grants				-	-
Other receipts not classified elsewhere		28,782		5,620	34,402
Interest Earned		-		2,720	2,720
Total		<u>28,782</u>		<u>8,340</u>	<u>37,122</u>

Project Name: KENYA Health Sector Programme Support III
Danida Ref.104.Kenya.810.300(Grant)
Implementing Entity: County Government of Kisii
Reports and Financial Statements
For the financial year ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. COMPENSATION OF EMPLOYEES

	2020/2021			2019/2020	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	
Basic salaries of permanent employees					
Basic wages of temporary employees	24,012,592	-	24,012,592	16,141,258	40,153,850
Personal allowances paid as part of salary	-	-	-	-	-
Personal allowances paid as reimbursements	-	-	-	-	-
Personal allowances provided in kind	-	-	-	-	-
Pension and other social security contributions	-	-	-	-	-
Compulsory national social security schemes	-	-	-	-	-
Compulsory national health insurance schemes	-	-	-	-	-
Social benefit schemes outside government	-	-	-	-	-
Other personnel payments	-	-	-	-	-
Total	<u>24,012,592</u>		<u>24,012,592</u>	<u>16,141,258</u>	<u>40,153,850</u>

*Project Name: KENYA Health Sector Programme Support III
Danida Ref.104.Kenya.810.300(Grant)
Implementing Entity: County Government of Kisii
Reports and Financial Statements
For the financial year ended June 30, 2021*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. PURCHASE OF GOODS AND SERVICES

	2020/2021			2019/2020	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	
Utilities, supplies and services	3,661,183	-	3,661,183	2,795,107	6,456,290
Communication, supplies and services	1,832,954	-	1,832,954	1,143,789	2,976,743
Domestic travel and subsistence	7,381,859	-	7,381,859	4,548,289	11,930,148
Foreign travel and subsistence	-	-	-	-	-
Printing, advertising and information supplies	4,732,648	-	4,732,648	3,102,176	7,834,824
Fuel and Lubricants	872,876	-	872,876	364,604	1,237,480
Training payments	-	-	-	-	-
Hospitality supplies and services	2,977,931	-	2,977,931	2,312,747	5,290,678
Insurance costs	299,500	-	299,500	130,000	429,500
Specialized materials and services	8,688,914	-	8,688,914	12,758,596	21,447,510
Office and General Supplies and Services	5,458,220	-	5,458,220	3,169,798	8,628,018
Other operating payments	546,218	-	546,218	379,312	925,530
Routine maintenance – vehicles and other transport equipment	-	-	-	-	-
Routine maintenance- other assets	6,893,856	-	6,893,856	4,165,646	11,059,502
Exchange rate losses/gains (net)	-	-	-	-	-
Total	<u>43,346,159</u>		<u>43,346,159</u>	<u>34,870,064</u>	<u>78,216,223</u>

*Project Name: KENYA Health Sector Programme Support III
Danida Ref.104.Kenya.810.300(Grant)
Implementing Entity: County Government of Kisii
Reports and Financial Statements
For the financial year ended June 30, 2021*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. SOCIAL SECURITY BENEFITS

	2020/21			2019/20	Cumulative to- date KShs
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	
Government pension and retirement benefits	-	-	-	-	-
Social security benefits in cash and in kind	-	-	-	-	-
Employer social benefits in cash and in kind	-	-	-	-	-
Total	-	-	-	-	-

Project Name: KENYA Health Sector Programme Support III
Danida Ref.104.Kenya.810.300(Grant)
Implementing Entity: County Government of Kisii
Reports and Financial Statements
For the financial year ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF NON-FINANCIAL ASSETS

	2020/21			2019/20	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	KShs
Purchase of buildings					
Construction of buildings					
Refurbishment of buildings					
Construction of roads					
Construction of civil works	1,190,660	-	1,190,660	617,200	1,807,860
Overhaul & refurbishment of construction and civil works					
Purchase of vehicles & other transport equipment					
Overhaul of vehicles & other transport equipment					
Purchase of ICT Equipment	460,500	-	460,500	1,105,000	1,565,500
Purchase of office furniture & general equipment	292,729	-	292,729	225,000	517,729
Purchase of specialised plant, equipment and machinery	1,284,519	-	1,284,519	652,900	1,937,419
Rehabilitation & renovation of plant, equipment & machinery					-
Purchase of Household items	528,403	-	528,403	-	528,403
Research, studies, project preparation, design & supervision					
Rehabilitation of civil works					
Acquisition of strategic stocks					
Acquisition of land					
Acquisition of other intangible assets					
Total	<u>3,756,811</u>		<u>3,756,811</u>	<u>2,600,100</u>	<u>6,356,911</u>

Project Name: KENYA Health Sector Programme Support III
Danida Ref.104.Kenya.810.300(Grant)
Implementing Entity: County Government of Kisii
Reports and Financial Statements
For the financial year ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. TRANSFERS TO OTHER GOVERNMENT ENTITIES

During the 12 months to 30 June 2021, we transferred funds to health facilities amounting to 30,715,000 the list of facilities is in appendices:

	2020/21			2019/20	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	KShs
Transfers to National Government entities					
Transfers to County Government Facilities					
TOTAL					

We have confirmed that the beneficiary institutions have received the funds and have recorded these as inter-entity receipts.

Project Name: KENYA Health Sector Programme Support III
Danida Ref.104.Kenya.810.300(Grant)
Implementing Entity: County Government of Kisii
Reports and Financial Statements
For the financial year ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. OTHER GRANTS AND TRANSFERS AND PAYMENTS

	2020/21			2019/20	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	KShs
Grants for scholarships					
Transfers to lower levels of government e.g schools					
Miscellaneous payments					
Total					

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. CASH AND CASH EQUIVALENTS

	2020/21	2019/20
	KShs	KShs
Bank accounts (Note 8.13A)	33,445,004	42,034,429
Cash in hand (Note 8. 13B)	-	-
Cash equivalents (short-term deposits) (Note 8.13C)	-	-
Total	<u>33,445,004</u>	<u>42,034,429</u>

The project has a number of project accounts spread within the project implementation area managed by the Project team as listed appendices:

11. A Bank Accounts

Project Bank Accounts Attached in Appendices

	2020/21	2019/20
	KShs	KShs
<u>Foreign Currency Accounts</u>		
Total Foreign Currency balances		
<u>Local Currency Accounts</u>		
Commercial Bank Accounts	7,133,518	41,863,305
Special Purpose Account 1	172,489	171,124
Special Purpose Account 2	26,138,997	-
Total local currency balances	<u>33,445,004</u>	<u>42,034,429</u>
Total bank account balances		

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at 30th June 2021 are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

Below is the Special Deposit Account (SDA) movement schedule which shows the flow of funds that were voted in the year. These funds have been reported as loans/grants received in the year under the Statement of Receipts and Payments.

Special Deposit Accounts Movement Schedule

	2020/21	2019/20
	KShs	KShs
(i) A/c Name [A/c No.....]		
Opening balance		
Total amount deposited in the account		
Total amount withdrawn (as per Statement of Receipts & Payments)		
Closing balance (as per SDA bank account reconciliation attached)		
(ii) A/c Name [A/c No.....]		
Opening balance (as per the SDA reconciliation)		
Total amount deposited in the account		
Total amount withdrawn (as per Statement of Receipts & Payments)		
Closing balance (as per SDA bank account reconciliation attached)		

The Special Deposit Account(s) reconciliation statement(s) has (have) been attached as *Appendix xx* support these closing balances.

Project Name: KENYA Health Sector Programme Support III
Danida Ref.104.Kenya.810.300(Grant)
Implementing Entity: County Government of Kisii
Reports and Financial Statements
For the financial year ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 B Cash In Hand as at 30th June 2021 no cash at hand

	2020/21	2019/20
	KShs	KShs
	-	-
	-	-
	-	-
	-	-
Total cash balances	≡	≡

11 C Cash equivalents (short-term deposits)

	2020/21	2019/20
	KShs	KShs
Total		

12. ACCOUNTS RECEIVABLES

Description	2020-2021	2019-2020
	Kshs	Kshs
Government Imprests	-	-
Salary advances	-	-
Total	-	-

Project Name: KENYA Health Sector Programme Support III
Danida Ref.104.Kenya.810.300(Grant)
Implementing Entity: County Government of Kisii
Reports and Financial Statements
For the financial year ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12B: BREAKDOWN OF IMPRESTS AND ADVANCES

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Due Date of Surrender</i>	<i>Amount Surrendered</i>	<i>Balance 2021</i>	<i>Balance 2020</i>
Total					

13. ACCOUNTS PAYABLES

Description	2020-2021	2019-2020
	Kshs	Kshs
Retention		
Deposits		
Total		

14. FUND BALANCE BROUGHT FORWARD

	2019/20	2018/19
	KShs	KShs
Bank accounts	42,034,429	8,669,583
Cash in hand	0	0
Cash equivalents (short-term deposits)	0	0
Outstanding imprests and advances	0	0
Total	42,034,429	8,669,583

Project Name: KENYA Health Sector Programme Support III
Danida Ref.104.Kenya.810.300(Grant)
Implementing Entity: County Government of Kisii
Reports and Financial Statements
For the financial year ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. PRIOR YEAR ADJUSTMENT

	Balance b/f FY 2019/2020 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	171,124	1,365	172,489
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	171,124	1,365	172,489

(the prior year relates to errors noted in prior year, from SPA balance.)

16. CHANGES IN RECEIVABLE

Description of the error	2020-2021	2019-2020
	KShs	KShs
Opening Receivables as at 1 st July 2020	-	-
Closing account receivables as at 30 th June 2021	-	-
Change in Receivables	-	-

17. CHANGES IN ACCOUNTS PAYABLE

Description of the error	2020-2021	2019-2020
	Kshs	Kshs
Deposit and Retentions as at 1 st July 2021	-	-
Closing accounts payables as at 30 th June 2021	-	-
Change in payables	-	-

12. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 3A)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	-	-	-	-
Construction of civil works	-	-	-	-
Supply of goods	-	-	-	-
Supply of services	-	-	-	-
Total	-	-	-	-

2. PENDING STAFF PAYABLES (See Annex 3B)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

Project Name: KENYA Health Sector Programme Support III
Danida Ref.104.Kenya.810.300(Grant)
Implementing Entity: County Government of Kisii
Reports and Financial Statements
for the financial year ended June 30, 2021

OTHER IMPORTANT DISCLOSURES (Continued)

3. OTHER PENDING PAYABLES (See Annex 3C)

	Balance b/fFY 2020/2021	Additions for the period	Paid during the year	Balance c/fFY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
Total	-	-	-	-

4. EXTERNAL ASSISTANCE

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received as grants	-	-
External assistance received as loans	-	-
External assistance received in kind- as payment by third parties	-	-
Total	-	-

Project Name: KENYA Health Sector Programme Support III
Danida Ref.104.Kenya.810.300(Grant)
Implementing Entity: County Government of Kisii
Reports and Financial Statements
for the financial year ended June 30, 2021

OTHER IMPORTANT DISCLOSURES (Continued)

a). External assistance relating loans and grants

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2020/2021	FY 2019/2020
Description		Kshs	Kshs
Undrawn external assistance - loans		-	-
Undrawn external assistance - grants		-	-
Total		-	-

c) classes of providers of external assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

Project Name: KENYA Health Sector Programme Support III
Danida Ref.104.Kenya.810.300(Grant)
Implementing Entity: County Government of Kisii
Reports and Financial Statements
For the financial year ended June 30, 2021

OTHER IMPORTANT DISCLOSURES (Continued)

d. non-monetary external assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

This may occur when goods such as vehicles, computers, medical equipment, food aid etc are contributed to a county by donors, NGO etc N/B : Disclose the basis on which the value of goods and services were determined (This may be by : depreciated historical cost of physical assets, price attached on the goods, an assessment of value by the management of transferor, recipient or Third Party, Fair value measurement.

e Purpose and use of external assistance

Payments Made by Third Parties	FY 2020/2021	FY 2019/2020
	Kshs	Kshs
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
TOTAL	-	-

Project Name: KENYA Health Sector Programme Support III
Danida Ref.104.Kenya.810.300(Grant)
Implementing Entity: County Government of Kisii
Reports and Financial Statements
for the financial year ended June 30, 2021

OTHER IMPORTANT DISCLOSURES (Continued)

f. External Assistance paid by Third Parties on behalf of the Entity by Source


This relates to external assistance paid directly by third parties to settle obligations on behalf of the entity

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
National government	-	--
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

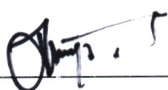
13. PROGRESS ON FOLLOW UP OF PRIOR YEAR AUDITOR’S RECOMMENDATIONS

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


Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2019/2020	Budgetary controls	Have been put in place	resolved	
	Provision of statements	Have been provided	resolved	



 Chief Officer Health
 Alice Abuki



 Project Focal Person
 Dr Olande Albert



 Project Accountant:
 Samuel Mutai
 ICPAK Member No. 12519

*Project Name: KENYA Health Sector Programme Support III
Danida Ref.104.Kenya.810.300(Grant)
Implementing Entity: County Government of Kisii
Reports and Financial Statements
For the financial year ended June 30, 2021*

14. ANNEXES

ANNEX1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance(below 90% and over 100%
	a	b	c=a-b	d=b/a %	
Receipts					
Grant Danida	30,715,000	30,715,000	-	100%	
User fee Compensation	26,138,997	26,138,997	-	100%	
NHIF and User Fees	97,205,750	5,641,993	91,563,757	5.8%	Facilities unable to claim NHIF and didn't meet targeted mothers or covid related issues and industrial action
Miscellaneous receipts	0	28,782	28,782		Unexpected income though inconsequential
Balance B/F	42,034,429	42,034,429	-	100%	
Total Receipts	196,094,176	104,559,201	91,563,757	53.31%	
Payments					
Compensation of employees	33,486,040	24,012,592	9,473,448	71.44%	Funds arriving late at financial year end like user fee compensation 26,138,997 and NHIF as above
Purchase of goods and services	147,226,501	43,346,159	103,880,342	29.44%	As above
Social security benefits					
Acquisition of non-financial assets	15,381,635	3,756,811	11,624,824	24.42%	As above
Transfers to other government entities					
Other grants and transfers					
Total payments	196,094,176	71,115,562	124,978,614	36.27%	As above

Project Name: KENYA Health Sector Programme Support III
Danida Ref.104.Kenya.810.300(Grant)
Implementing Entity: County Government of Kisii
Reports and Financial Statements
For the financial year ended June 30, 2021

ANNEX 2D – ANALYSIS OF NHIF BUDGET ESTIMATION

ITEM	ESTIMATE	AMOUNT	TOTAL	% OF TOTAL	AMOUNT
DELIVERY	50150	2500	125,375,000.00	20%	25,075,000.00
ANC	53312	1500	79,968,000.00	50%	39,984,000.00
IMMUNISATION	41529	1500	62,293,500.00	50%	31,146,750.00
TOTAL					96,205,750.00

The estimate value is extracted from the county annual work plan consolidated as per the items then the figure is multiplied by 2,500.00 for every delivery as per NHIF agreement. For ANC visit the first visit is 600.00 followed by 300.00 for the next three visits making a total of 1,500.00. For immunisation there is five immunisations in a year with each immunisation is charge 300 making 1,500.00. The percentage of the total is extracted from previous data which shows that 20% of women in the county deliver in level 2 and 3 facilities and 50% of ANC and immunisation are done at level 2 and 3 facilities.

*Project Name: KENYA Health Sector Programme Support III
 Danida Ref.104.Kenya.810.300(Grant)
 Implementing Entity: County Government of Kisii
 Reports and Financial Statements
 For the financial year ended June 30, 2021*

ANNEX 3A - ANALYSIS OF PENDING BILLS

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
Sub-Total						
Construction of civil works						
3.						
4.						
Sub-Total						
Supply of goods						
5.						
6.						
Sub-Total						
Supply of services						
7.						
8.						
Sub-Total						
Grand Total						

Project Name: KENYA Health Sector Programme Support III
Danida Ref.104.Kenya.810.300(Grant)
Implementing Entity: County Government of Kisii
Reports and Financial Statements
For the financial year ended June 30, 2021

ANNEX 3B - ANALYSIS OF PENDING STAFF BILLS

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Permanent Employees - Management							
1.							
2.							
Sub-Total							
Permanent Employees - Others							
3.							
4.							
Sub-Total							
Temporary employees							
5.							
6.							
Sub-Total							
Others (specify)							
7.							
8.							
Sub-Total							
Grand Total							

Project Name: KENYA Health Sector Programme Support III
Danida Ref.104.Kenya.810.300(Grant)
Implementing Entity: County Government of Kisii
Reports and Financial Statements
For the financial year ended June 30, 2021

ANNEX 3C - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Description	Original Amount	Date Contracted	Payable Amount Paid To-Date	Outstanding Balance 20xx	Outstanding Balance 20xx	Comments
Amounts due to National Govt Entities							
1.							
2.							
Sub-Total							
Amounts due to County Govt Entities							
3.							
4.							
Sub-Total							
Amounts due to Third Parties							
5.							
6.							
Sub-Total							
Others (specify)							
7.							
8.							
Sub-Total							
Grand Total							

***Project Name: KENYA Health Sector Programme Support III
Danida Ref.104.Kenya.810.300(Grant)
Implementing Entity: County Government of Kisii
Reports and Financial Statements
For the financial year ended June 30, 2021***

APPENDICES

- i. Transfers to health facilities
- ii. Bank Balances
- iii. Trial Balance

DANIDA DISBURSMENTS 2020/2021

	Code	Facilities	Keph level	Sub County	danida 2nd	danida 1st	danida covid	TOTAL
1	13502	Bitare health centre	Level 2	Bonchari	111,747	119,118	86,292	317,156
2	20936	Bobaracho Dispensary	Level 2	Nyaribari Chache	91,665	97,097	127,319	316,082
3	13505	Boige Health Centre	Level 3	South Mugirango	141,522	170,585	101,947	414,054
4	16974	Bokimai Dispensary	Level 2	South Mugirango	100,583	101,106	80,333	282,022
5	26199	Bombure Dispensary	Level 2	South Mugirango	57,239	50,605	40,749	148,594
6	13511	Borangi Health Centre	Level 3	Bobasi	163,198	147,598	133,624	444,421
7	13536	Eberege Health Centre	Level 2	Bomachoge Borabu	133,014	153,093	100,172	386,279
8	13537	Ebiosi Dispensary	Level 2	Bobasi	66,540	70,314	60,316	197,170
9	16975	Eburi Dispensary	Level 2	South Mugirango	103,747	101,684	73,687	279,119
10	13538	Egetonto Health Centre	Level 2	Bomachoge Chache	75,416	86,343	66,899	228,658
11	19984	Egetuki GOK Dispensary	Level 2	Bomachoge Chache	106,987	125,541	79,745	312,274
12	22732	Ekerongo Dispensary	Level 2	South Mugirango	50,050	50,605	40,749	141,404
13	16422	Ekerubo Dispensary (Kisii South)	Level 2	Bonchari	164,860	142,594	121,828	429,282
14	13541	Ekerubo Health Centre (Masaba South)	Level 2	Nyaribari Masaba	65,714	71,968	66,526	204,208
15	17272	Emeroka Dispensary	Level 2	Nyaribari Masaba	69,563	46,472	40,749	156,785
16	13545	Entanda Health Centre	Level 2	Kitutu Chache North	104,098	99,951	91,011	295,060
17	16424	Entanke Dispensary	Level 2	Bonchari	71,442	73,292	56,887	201,621
18	13546	Eramba Health Centre	Level 2	Kitutu Chache North	121,766	127,780	119,675	369,222
19	22635	Friends Kiamokama	Level 3	Nyaribari Masaba	56,145	53,546	40,749	150,441
20	13558	Gesabakwa Health Centre	Level 3	Bobasi	161,044	141,263	125,167	427,474
21	13560	Gesuguri Dispensary	Level 2	Bonchari	88,459	89,445	68,222	246,126
22	13561	Gesure Dispensary (Sameta)	Level 2	Bobasi	63,309	61,579	58,027	182,915
23	25027	Getembe Dispensary	Level 2	Kitutu Chache South	51,010	50,605	40,749	142,365
24	13568	Geteri Dispensary	Level 2	Nyaribari Chache	69,605	72,041	62,342	203,988
25	22258	Gianchere Dispensary	Level 2	Nyaribari Chache	62,299	67,973	57,339	187,611
26	13573	Giatunda Dispensary	Level 2	South Mugirango	78,698	79,393	63,570	221,661
27	19916	Gionsaria Health Centre (Nyamache)	Level 3	Bobasi	65,764	64,893	55,081	185,739
28	13580	GK Prisons Dispensary (Kisii)	Level 2	Kitutu Chache South	107,371	89,643	74,574	271,588
29	13593	Gotichaki Health Centre	Level 2	South Mugirango	98,788	92,496	78,921	270,204
30	18340	Igorera Dispensary	Level 2	Bomachoge Borabu	57,765	50,605	0	108,370
31	22629	Ikorongo Dispensary	Level 2	Nyaribari Masaba	58,449	61,521	53,134	173,104
32	13621	Irondi Dispensary	Level 2	Nyaribari Chache	56,270	51,052	51,926	159,248

33	16425	Isamwera Dispensary	Level 2	Bonchari	68,461	72,275	61,780	202,516
34	13623	Isecha Health Centre	Level 3	Kitutu Chache North	88,851	108,400	66,999	264,250
35	16879	Itembu Dispensary	Level 2	Bomachoge Borabu	61,121	70,373	66,720	198,214
36	13627	Itibo Eramani Dispensary	Level 2	Bobasi	82,222	89,138	69,692	241,051
37	13630	Itumbe Dispensary	Level 2	Bobasi	68,386	65,369	56,446	190,201
38	17435	Keera Dispensary	Level 2	Kitutu Chache South	55,277	59,260	50,934	165,471
39	22634	Keeyani Dispensary	Level 2	Nyaribari Masaba	52,922	53,663	33,862	140,447
40	13662	Kegogi Health Centre	Level 3	Kitutu Chache North	127,595	138,534	125,944	392,072
41	13671	Kenyanbi Health Centre	Level 3	Bobasi	150,498	140,195	131,970	422,663
42	13675	Kenyerere Health Centre (Masaba South)	Level 2	Nyaribari Masaba	79,683	93,461	72,642	245,787
43	13674	Kenyerere Health Centre (Bobasi)	Level 3	Bobasi	79,040	78,801	68,416	226,257
44	19996	Kenyoro Dispensary	Level 2	Bobasi	76,828	75,194	67,723	219,744
45	18336	Keragia Health Centre	Level 2	Bomachoge Chache	159,007	152,390	132,138	443,535
46	22339	Kerongorori Dispensary	Level 2	Bomachoge Borabu	57,214	50,605	40,749	148,569
47	22158	Kiabugesi Dispensary	Level 2	Bomachoge Borabu	53,749	50,605	0	104,354
48	13681	Kiagware Dispensary	Level 2	South Muirango	61,096	58,748	63,513	183,357
49	13683	Kiamokama Health Centre	Level 3	Nyaribari Masaba	113,300	107,354	81,005	301,659
50	25814	Kiamwasi Dispensary	Level 2	Kitutu Chache South	53,740	50,605	40,749	145,095
51	22132	Kiango Dispensary	Level 2	Bomachoge Borabu	54,425	50,605	40,749	145,780
52	13685	Kiaruta Dispensary	Level 2	Bonchari	130,734	103,140	94,114	327,988
53	22627	Ekiendege Dispensary	Level 2	Bonchari	59,243	50,605	40,749	150,598
54	22257	Kineni Dispensary (omorembe)	Level 2	Bomachoge Chache	79,984	79,444	40,996	200,424
55	19917	Kiobegi Dispensary (Nyamache)	Level 2	Bobasi	82,547	86,541	67,786	236,874
56	K450506	Kiobonyo Dispensary	Level 2	Kitutu Chache North	91,799	85,802	60,174	237,774
57	20113	Kioge Dispensary	Level 2	Kitutu Chache South	73,604	83,366	71,319	228,289
58	13696	Kiogoro H/C	Level 3	Nyaribari Chache	84,919	87,309	35,500	207,727
59	13697	Kionyo Health Center	Level 3	Bobasi	90,438	92,598	80,590	263,626
60	21018	Kisii County Beyond Zero Mobile Clinic	Level 2	Kitutu Chache South	73,947	86,870	71,440	232,257
61	22465	Maji Mazuri Dispensary	Level 2	Bobasi	77,504	74,718	33,683	185,905
62	13748	Magena Health Centre	Level 2	Bomachoge Borabu	170,688	150,759	141,525	462,972
63	13749	Magenche Health Centre	Level 2	Bomachoge Borabu	139,735	137,429	102,808	379,972
64	21449	Maroba Dispensary	Level 2	Bobasi	67,709	77,359	62,074	207,143
65	13786	Masongo Dispensary	Level 2	Nyaribari Chache	91,306	101,026	88,990	281,322
66	13790	Matongo Dispensary	Level 2	Bonchari	113,408	101,670	94,177	309,255
67	13814	Misesi Health Center	Level 3	Bomachoge Chache	86,772	93,659	35,500	215,931

68	K450104	Mochorwa Dispensary	Level 2	Bomachoge Chache	50,050	50,605	0	100,655
69	26220	Mogweko Dispensary	Level 2	Nyaribari Masaba	54,467	50,605	40,749	145,821
70	18447	Moogi Dispensary	Level 2	Bomachoge Chache	66,248	100,375	105,333	271,956
71	20114	Mosocho Market Disp	Level 2	Kitutu Chache South	145,405	174,594	113,045	433,043
72	22450	Mosora Dispensary	Level 2	Bobasi	60,395	59,070	40,749	160,214
73	13825	Moticho Health Centre	Level 3	South Mugirango	125,833	104,552	92,397	322,782
74	16984	Motonto Health Centre	Level 2	Bobasi	144,612	81,705	71,198	297,515
75	26775	Mwamogesa Dispensary	Level 2	Kitutu Chache South	50,050	50,605	0	100,655
76	16880	Nyabiosi Health Centre	Level 2	South Mugirango	50,050	140,078	93,526	283,653
77	16423	Nyabioto Dispensary	Level 2	Bonchari	89,185	90,659	79,267	259,112
78	22637	Nyabonge Dispensary	Level 2	Kitutu Chache North	124,038	99,629	63,670	287,336
79	13868	Nyachenge Dispensary	Level 2	Bobasi	62,658	66,400	58,588	187,646
80	13869	Nyachogochogo Dispensary	Level 2	Bobasi	67,743	69,926	63,339	201,009
81	13872	Nyagiki Dispensary	Level 2	Bobasi	84,902	91,201	100,419	276,522
82	13876	Nyagoto Dispensary	Level 2	Kitutu Chache North	171,005	158,184	105,286	434,475
83	13878	Nyaguta Dispensary	Level 2	Nyaribari Chache	70,791	77,206	65,922	213,919
84	13882	Nyakegogi Dispensary	Level 2	Bobasi	73,137	74,184	77,220	224,541
85	22733	Nyakeiborere Dispensary	Level 2	South Mugirango	50,050	50,605	40,749	141,404
86	22699	Nyakeyo Dispensary	Level 2	South Mugirango	50,050	50,605	40,749	141,404
87	13886	Nyakwana Dispensary	Level 2	Nyaribari Chache	71,901	73,109	60,321	205,331
88	16265	Nyamagesa Dispensary	Level 2	Nyaribari Masaba	56,128	67,256	59,428	182,813
89	16878	Nyamagiri Dispensary	Level 2	Bonchari	107,872	120,164	89,872	317,908
90	13892	Nyamagundo Health center	Level 3	Bonchari	81,670	81,939	68,736	232,346
91	25953	Nyamagwa Dispensary	Level 2	Nyaribari Chache	69,738	56,890	40,749	167,378
92	25952	Nyamanengo Dispensary	Level 2	Nyaribari Chache	107,647	50,605	40,749	199,002
93	13901	Nyamasege Dispensary	Level 2	Bobasi	78,823	86,636	68,605	234,064
94	13903	Nyamasibi Health center	Level 3	Nyaribari Masaba	87,607	85,056	51,249	223,912
95	18295	Nyamatwoni Dispensary	Level 2	Bonchari	68,904	50,605	40,749	160,258
96	25950	Nyambunwa Dispensary	Level 2	Bomachoge Borabu	51,285	50,605	40,749	142,640
97	13908	Nyamemiso Dispensary	Level 2	Nyaribari Chache	83,324	100,185	80,926	264,435
98	13983	Nyamogonchoro Health Centre	Level 2	South Mugirango	70,807	70,738	57,071	198,617
99	20133	Nyamokenye Health Centre(Sameta)	Level 3	Bobasi	83,123	83,907	64,731	231,761
100	22459	Nyamware Dispensary	Level 2	Bobasi	56,320	50,605	0	106,926
101	22469	Nyangacha Dispensary	Level 2	Bobasi	65,764	50,605	40,749	157,119
102	13931	Nyanko Dispensary	Level 2	Nyaribari Chache	72,678	75,406	68,668	216,752

HSSF BANK BALANCE AS AT 30TH JUNE 2021

	Code	FACILITY NAME	Keph level	Sub County	ACCOUNT	BANK	BRANCH	BALANCE
1	13502	Bitare health centre	Level 2	Bonchari	01141019338000	COOP	KISII	2,680.00
2	20936	Bobaracho Dispensary	Level 2	Nyaribari Chache	01141671055900	COOP	KISII	-
3	13505	Boige Health Centre	Level 3	South Mugirango	01020035289300	NATIONAL	KISII	1,670.20
4	16974	Bokimai Dispensary	Level 2	South Mugirango	0510293135205	EQUITY	KISII	551.60
5	26199	Bombure Dispensary	Level 2	South Mugirango	12776994168	KCB	KISII	1,770.00
6	13511	Borangi Health Centre	Level 3	Bobasi	01141017188900	COOP	KISII	102.80
7	13536	Eberege Health Centre	Level 2	Bomachoge Borabu	01141019619800	COOP	KISII	428.50
8	13537	Ebiosi Dispensary	Level 2	Bobasi	1114253847	KCB	KISII	542.45
9	16975	Eburi Dispensary	Level 2	South Mugirango	01141297341800	COOP	KISII	283.10
10	13538	Egetonto Health Centre	Level 2	Bomachoge Chache	0510264120827	EQUITY	KISII	2,111.50
11	19984	Egetuki GOK Dispensary	Level 2	Bomachoge Chache	1160121117	KCB	KISII	-
12	22732	Ekerongo Dispensary	Level 2	South Mugirango	1272428974	KCB	KISII	514.00
13	16422	Ekerubo Dispensary (Kisii South)	Level 2	Bonchari	01141018515400	COOP	KISII	1,675.15
14	13541	Ekerubo Health Centre (Masaba South)	Level 2	Nyaribari Masaba	1240297628980	EQUITY	KISII	1,355.65
15	17272	Emeroka Dispensary	Level 2	Nyaribari Masaba	1124971203	KCB	KISII	349.15
16	13545	Entanda Health Centre	Level 2	Kitutu Chache North	1125437553	KCB	KISII	16,397.85
17	16424	Entanke Dispensary	Level 2	Bonchari	01141019004500	COOP	KISII	434.10
18	13546	Eramba Health Centre	Level 2	Kitutu Chache North	1123841098	KCB	KISII	264.15
19	22635	Friends Kiamokama	Level 3	Nyaribari Masaba	1271571196	KCB	KISII	3,252.00
20	13558	Gesabakwa Health Centre	Level 3	Bobasi	01141019345200	COOP	KISII	95.90
21	13560	Gesuguri Dispensary	Level 2	Bonchari	01141018269200	COOP	KISII	4.15
22	13561	Gesure Dispensary (Sameta)	Level 2	Bobasi	01246034444800	NATIONAL	KISII	2,916.94
23	25027	Getembe Dispensary	Level 2	Kitutu Chache South	1272235513	KCB	KISII	-121.00
24	13568	Geteri Dispensary	Level 2	Nyaribari Chache	01141360802000	COOP	KISII	36,981.95
25	22258	Gianchere Dispensary	Level 2	Nyaribari Chache	01141808529801	COOP	KISII	-
26	13573	Giatunda Dispensary	Level 2	South Mugirango	01100017597100	COOP	KISII	19,521.10
27	19916	Gionsaria Health Centre (Nyamache)	Level 3	Bobasi	01141424342000	COOP	KISII	254.30
28	13580	GK Prisons Dispensary (Kisii)	Level 2	Kitutu Chache South	01141477004300	COOP	KISII	-
29	13593	Gotichaki Health Centre	Level 2	South Mugirango	1115933523	KCB	KISII	873.10
30	18340	Igorera Dispensary	Level 2	Bomachoge Borabu	1278917365	KCB	KISII	-
31	22629	Ikorongo Dispensary	Level 2	Nyaribari Masaba	1246858738	KCB	KISII	-
32	13621	Irondi Dispensary	Level 2	Nyaribari Chache	01141297563300	COOP	KISII	43.20
33	16425	Isamwera Dispensary	Level 2	Bonchari	01141422720300	COOP	KISII	25,247.05
34	13623	Isecha Health Centre	Level 3	Kitutu Chache North	01021035502800	NATIONAL	KISII	15,453.85
35	16879	Itembu Dispensary	Level 2	Bomachoge Borabu	11134560613	KCB	KISII	658.60
36	13627	Itibo Eramani Dispensary	Level 2	Bobasi	0114101702600	COOP	KISII	6,666.65
37	13630	Itumbe Dispensary	Level 2	Bobasi	1114457590	KCB	KISII	5,919.20
38	17435	Keera Dispensary	Level 2	Kitutu Chache South	01141424336500	COOP	KISII	-
39	22634	Keeyani Dispensary	Level 2	Nyaribari Masaba	1272422046	KCB	KISII	-100.00

40	13662	Kegogi Health Centre	Level 3	Kitutu Chache North	01141297204500	COOP	KISII	20,040.85
41	13671	Kenyanbi Health Centre	Level 3	Bobasi	01120019933400	COOP	KISII	0.00
42	13675	Kenyerere Health Centre (Masaba South)	Level 2	Nyaribari Masaba	1106814584	KCB	KISII	41,128.55
43	13674	Kenyerere Health Centre (Bobasi)	Level 3	Bobasi	01141019361200	COOP	KISII	68,137.45
44	19996	Kenयोरो Dispensary	Level 2	Bobasi	01141424342300	COOP	KISII	386.75
45	18336	Keragia Health Centre	Level 2	Bomachoge Chache	01141423652000	COOP	KISII	739.00
46	22339	Kerongorori Dispensary	Level 2	Bomachoge Borabu	1272224236	KCB	KISII	
47	22158	Kiabugesi Dispensary	Level 2	Bomachoge Borabu		KCB	KISII	
48	13681	Kiagware Dispensary	Level 2	South Mugirango	1110557221	KCB	KISII	1,018.35
49	13683	Kiamokama Health Centre	Level 3	Nyaribari Masaba	1240297045269	EQUITY	KISII	67,568.70
50	25814	Kiamwasi Dispensary	Level 2	Kitutu Chache South	1274939852	KCB	KISII	0.00
51	22132	Kiango Dispensary	Level 2	Bomachoge Borabu	1272223094	KCB	KISII	865.00
52	13685	Kiaruta Dispensary	Level 2	Bonchari	01141018490000	COOP	KISII	73,856.85
53	22627	Ekiendege Dispensary	Level 2	Bonchari	1271049031	KCB	KISII	263.00
54	22257	Kineni Dispensary(omorembe)	Level 2	Bomachoge Chache	1272220001	KCB	KISII	120.00
55	19917	Kiobegi Dispensary (Nyamache)	Level 2	Bobasi	1143173198	KCB	KISII	711.95
56	27809	Kiobonyo Dispensary	Level 2	Kitutu Chache North		KCB	KISII	-
57	20113	Kioge Dispensary	Level 2	Kitutu Chache South	01281090982100	NATIONAL	KISII	-62.76
58	13696	Kiogoro H/C	Level 3	Nyaribari Chache	01020035572900	NATIONAL	KISII	9,491.00
59	13697	Kionyo Health Center	Level 3	Bobasi	01141019343300	COOP	KISII	86.55
60	21018	Kisii County Beyond Zero Mobile Clinic	Level 2	Kitutu Chache South		KCB	KISII	-
61	22465	Maji Mazuri Dispensary	Level 2	Bobasi	1272323706	KCB	KISII	127.00
62	13748	Magena Health Centre	Level 2	Bomachoge Borabu	01141422616500	COOP	KISII	376.66
63	13749	Magenche Health Centre	Level 2	Bomachoge Borabu	01141019288700	COOP	KISII	10,079.15
64	21449	Maroba Dispensary	Level 2	Bobasi	1178419606	KCB	KISII	-
65	13786	Masongo Dispensary	Level 2	Nyaribari Chache	01141297577700	COOP	KISII	535.50
66	13790	Matongo Dispensary	Level 2	Bonchari	01141016916200	COOP	KISII	21.84
67	13814	Misesi Health Center	Level 3	Bomachoge Chache	01141019304300	COOP	KISII	175.23
68	28105	Mochorwa Dispensary	Level 2	Bomachoge Chache	1280230908	KCB	KISII	
69	26220	Mogweko Dispensary	Level 2	Nyaribari Masaba	1276443765	KCB	KISII	392.00
70	18447	Moogi Dispensary	Level 2	Bomachoge Chache	01141297561000	COOP	KISII	454.65
71	20114	Mosocho Market Disp	Level 2	Kitutu Chache South	1154758222	KCB	KISII	70,104.80
72	22450	Mosora Dispensary	Level 2	Bobasi	1272369188	KCB	KISII	2,977.00
73	13825	Moticho Health Centre	Level 3	South Mugirango	01141017634000	COOP	KISII	729.83
74	16984	Motonto Health Centre	Level 2	Bobasi	01100019341500	COOP	KISII	1,872.42
75	26775	Mwamogesa Dispensary	Level 2	Kitutu Chache South	1277624445	KCB	KISII	
76	16880	Nyabiosi Health Centre	Level 2	South Mugirango	1120762197	KCB	KISII	1,713.20
77	16423	Nyabiooto Dispensary	Level 2	Bonchari	01141422777700	COOP	KISII	3,104.80
78	22637	Nyabonge Dispensary	Level 2	Kitutu Chache North	01141422834100	COOP	KISII	2,605.40
79	13868	Nyachenge Dispensary	Level 2	Bobasi	01141017781000	COOP	KISII	73.85
80	13869	Nyachogochogo Dispensary	Level 2	Bobasi	01141297813500	COOP	KISII	66.70

81	13872	Nyagiki Dispensary	Level 2	Bobasi	01141017785500	COOP	KISII	566.70
82	13876	Nyagoto Dispensary	Level 2	Kitutu Chache North	1126447455	KCB	KISII	237,962.85
83	13878	Nyaguta Dispensary	Level 2	Nyaribari Chache	01141296346000	COOP	KISII	3,909.35
84	13882	Nyakegogi Dispensary	Level 2	Bobasi	01141019418700	COOP	KISII	107.95
85	22733	Nyakeiborere Dispensary	Level 2	South Mugirango	1272360261	KCB	KISII	
86	22699	Nyakeyo Dispensary	Level 2	South Mugirango	1275622879	KCB	KISII	63.00
87	13886	Nyakwana Dispensary	Level 2	Nyaribari Chache	01141297572400	COOP	KISII	804.55
88	16265	Nyamagesa Dispensary	Level 2	Nyaribari Masaba	1240297012724	EQUITY	KISII	145.60
89	16878	Nyamagiri Dispensary	Level 2	Bonchari	01141019299200	COOP	KISII	4,654.12
90	13892	Nyamagundo Health center	Level 3	Bonchari	01141018388800	COOP	KISII	8,718.35
91	25953	Nyamagwa Dispensary	Level 2	Nyaribari Chache	1272292614	KCB	KISII	126,319.00
92	25952	Nyamanengo Dispensary	Level 2	Nyaribari Chache	1272000265	KCB	KISII	-
93	13901	Nyamasege Dispensary	Level 2	Bobasi	01141297542000	COOP	KISII	98.35
94	13903	Nyamasibi Health center	Level 3	Nyaribari Masaba	1240297147101	EQUITY	KISII	37,300.00
95	18295	Nyamatwoni Dispensary	Level 2	Bonchari	1270726374	KCB	KISII	-1,626.00
96	25950	Nyambunwa Dispensary	Level 2	Bomachoge Borabu	1272271595	KCB	KISII	617.00
97	13908	Nyamemiso Dispensary	Level 2	Nyaribari Chache	01021034518900	NATIONAL	KISII	5,570.20
98	13983	Nyamogonchoro Health Centre	Level 2	South Mugirango	1271806274	KCB	KISII	1,675.00
99	20133	Nyamokenye Health Centre(Sameta)	Level 3	Bobasi	01141423114600	COOP	KISII	922.55
100	22459	Nyamware Dispensary	Level 2	Bobasi	1281575011	KCB	KISII	-
101	22469	Nyangacha Dispensary	Level 2	Bobasi	1275828140	KCB	KISII	66.00
102	13931	Nyanko Dispensary	Level 2	Nyaribari Chache	01141297353600	COOP	KISII	17.25
103	13933	Nyansakia Health Centre	Level 3	Bobasi	01141019335400	COOP	KISII	391.50
104	13934	Nyansancha Dispensary	Level 2	Nyaribari Chache	01141297800500	COOP	KISII	282.95
105	13938	Nyansira Dispensary	Level 2	Nyaribari Chache	01141018926600	COOP	KISII	16,392.25
106	17714	Nyaore Dispensary	Level 2	Kitutu Chache South	1126409189	KCB	KISII	61,434.75
107	13942	Nyasiike Dispensary	Level 2	Nyaribari Masaba	1125705655	KCB	KISII	136.75
108	13945	Nyatike Health Centre	Level 3	South Mugirango	01020035257000	NATIONAL	KISII	5,728.20
109	21053	Nyaura Dispensary	Level 2	Nyaribari Chache	01141671019100	COOP	KISII	-
110	13982	Omobera Dispensary	Level 2	Bomachoge Borabu	01141423825400	COOP	KISII	437.55
111	13984	Omogwa Dispensary	Level 2	South Mugirango	1115761056	KCB	KISII	4,628.05
112	13986	Omosaria Dispensary	Level 2	Bobasi	01141019086400	COOP	KISII	1,604.55
113	16973	Openda Dispensary	Level 2	South Mugirango	0510193111184	EQUITY	KISII	511.30
114	13992	Oroche Dispensary	Level 2	Bonchari	1111348499	KCB	KISII	3,499.15
115	22483	Otamba Dispensary	Level 2	Nyaribari Chache	1239509235	KCB	KISII	-
116	14025	Raganga Health Centre	Level 3	Kitutu Chache South	01021035633500	NATIONAL	KISII	-3,254.75
117	14029	Ramasha Health Centre	Level 2	Nyaribari Masaba	1125064285	KCB	KISII	1,035.55
118	14045	Riana Health Centre	Level 3	Bonchari	01141018962000	COOP	KISII	419.85
119	17347	Rikendo Dispensary	Level 2	Nyaribari Chache	01141297575100	COOP	KISII	61.35
120	22129	Riogachi Dispensary	Level 2	Bomachoge Borabu	1276906943	KCB	KISII	-
121	14054	Riotanchi Health Centre	Level 3	Bonchari	01141017025800	COOP	KISII	1,089.40

DANIDA BANK BALANCE AS AT 30TH JUNE 2021

	Code	FACILITY	Keph level	Sub County	ACCOUNT	BANK	BRANCH	BALANCE
1	13502	Bitare health centre	Level 2	Bonchari	1160358737	KCB	KISII	26,173.55
2	20936	Bobaracho Dispensary	Level 2	Nyaribari Chache	01141671055900	COOP	KISII	175,459.90
3	13505	Boige Health Centre	Level 3	South Mugirango	0252140138001	SBM BANK	KISII	11,746.70
4	16974	Bokimai Dispensary	Level 2	South Mugirango	0252140159001	SBM BANK	KISII	100,886.25
5	26199	Bombure Dispensary	Level 2	South Mugirango	1276993706	KCB	KISII	58,800.00
6	13511	Borangi Health Centre	Level 3	Bobasi	0252140229001	SBM BANK	KISII	955.25
7	13536	Ebereg Health Centre	Level 2	Bomachoge Borabu	6622002235	ECOBANK	KISII	2,350.11
8	13537	Ebiosi Dispensary	Level 2	Bobasi	0252140325001	SBM BANK	KISII	68,176.45
9	16975	Eburi Dispensary	Level 2	South Mugirango	0252140131001	SBM BANK	KISII	836.40
10	13538	Egetonto Health Centre	Level 2	Bomachoge Chache	0510262891243	EQUITY BANK	KISII	5,772.70
11	19984	Egetuki GOK Dispensary	Level 2	Bomachoge Chache	1160121117	KCB	KISII	111,181.70
12	22732	Ekerongo Dispensary	Level 2	South Mugirango	1272428974	KCB	KISII	-
13	16422	Ekerubo Dispensary (Kisii South)	Level 2	Bonchari	1160358923	KCB	KISII	2,160.50
14	13541	Ekerubo Health Centre (Masaba South)	Level 2	Nyaribari Masaba	6622002232	ECOBANK	KISII	85,624.12
15	17272	Emeroka Dispensary	Level 2	Nyaribari Masaba	6622000618	ECOBANK	KISII	125,558.65
16	13545	Entanda Health Centre	Level 2	Kitutu Chache North	0510262883438	EQUITY BANK	KISII	4,651.35
17	16424	Entanke Dispensary	Level 2	Bonchari	1160360340	KCB	KISII	2,562.65
18	13546	Eramba Health Centre	Level 2	Kitutu Chache North	0510262885740	EQUITY BANK	KISII	12,086.20
19	22635	Friends Kiamokama	Level 3	Nyaribari Masaba	1271570815	KCB	KISII	2,163.00
20	13558	Gesabakwa Health Centre	Level 3	Bobasi	0252140201001	SBM BANK	KISII	163,267.40
21	13560	Gesuguri Dispensary	Level 2	Bonchari	1160359121	KCB	KISII	2,749.10
22	13561	Gesure Dispensary (Sameta)	Level 2	Bobasi	0252140346001	SBM BANK	KISII	1,595.90
23	25027	Getembe Dispensary	Level 2	Kitutu Chache South	1272235327	KCB	KISII	2,604.00
24	13568	Geteri Dispensary	Level 2	Nyaribari Chache	6622000630	ECOBANK	KISII	77,008.25
25	22258	Gianchere Dispensary	Level 2	Nyaribari Chache	01141808529801	COOP	KISII	25,851.20
26	13573	Giatunda Dispensary	Level 2	South Mugirango	0252140172001	SBM BANK	KISII	85,176.10
27	19916	Gionsaria Health Centre (Nyamache)	Level 3	Bobasi	0252140231001	SBM BANK	KISII	791.45
28	13580	GK Prisons Dispensary (Kisii)	Level 2	Kitutu Chache South	0114147704300	COOP BANK	KISII	9,213.75
29	13593	Gotichaki Health Centre	Level 2	South Mugirango	0252140141001	SBM BANK	KISII	2,798.40
30	18340	Igorera Dispensary	Level 2	Bomachoge Borabu	1279440147	KCB	KISII	2,620.00
31	22629	Ikorongo Dispensary	Level 2	Nyaribari Masaba	1246858738	KCB	KISII	65,504.20
32	13621	Irondi Dispensary	Level 2	Nyaribari Chache	01141477489700	COOP	KISII	2,138.00
33	16425	Isamwera Dispensary	Level 2	Bonchari	1160360456	KCB	KISII	14,358.90
34	13623	Isecha Health Centre	Level 3	Kitutu Chache North	0510262885686	EQUITY BANK	KISII	44,260.20
35	16879	Itembu Dispensary	Level 2	Bomachoge Borabu	6622000619	ECOBANK	KISII	2,452.10
36	13627	Itibo Eramani Dispensary	Level 2	Bobasi	025183963001	SBM BANK	KISII	2,069.45
37	13630	Itumbe Dispensary	Level 2	Bobasi	0252183969001	SBM BANK	KISII	1,275.05
38	17435	Keera Dispensary	Level 2	Kitutu Chache South	01141424336500	COOP	KISII	107,663.00
39	22634	Keeyani Dispensary	Level 2	Nyaribari Masaba	1272555860	KCB	KISII	52,875.00

40	13662	Kegogi Health Centre	Level 3	Kitutu Chache North	0510262885756	EQUITY BANK	KISII	4,493.30
41	13671	Kenyanbi Health Centre	Level 3	Bobasi	0252140208001	SBM BANK	KISII	32,608.75
42	13675	Kenyerere Health Centre (Masaba South)	Level 2	Nyaribari Masaba	6622000616	ECOBANK	KISII	89,316.40
43	13674	Kenyerere Health Centre (Bobasi)	Level 3	Bobasi	0252140305001	SBM BANK	KISII	92,070.10
44	19996	Kenyoro Dispensary	Level 2	Bobasi	0252140232001	SBM BANK	KISII	3,640.65
45	18336	Keragia Health Centre	Level 2	Bomachoge Chache	01141423652000	COOP	KISII	3,056.28
46	22339	Kerongorori Dispensary	Level 2	Bomachoge Borabu	1272223949	KCB	KISII	3,109.00
47	22158	Kiabugesi Dispensary	Level 2	Bomachoge Borabu				-
48	13681	Kiagware Dispensary	Level 2	South Mugirango	0252140151001	SBM BANK	KISII	60,800.60
49	13683	Kiamokama Health Centre	Level 3	Nyaribari Masaba	6622002231	ECOBANK	KISII	186,607.35
50	25814	Kiamwasi Dispensary	Level 2	Kitutu Chache South	1274940184	KCB	KISII	56,203.00
51	22132	Kiango Dispensary	Level 2	Bomachoge Borabu	1272222780	KCB	KISII	2,998.00
52	13685	Kiaruta Dispensary	Level 2	Bonchari	1160359903	KCB	KISII	17,942.85
53	22627	Ekiendege Dispensary	Level 2	Bonchari	1271047519	KCB	KISII	3,432.00
54	22257	Kineni Dispensary(omorembe)	Level 2	Bomachoge Chache	1272219569	KCB	KISII	82,884.00
55	19917	Kiobegi Dispensary (Nyamache)	Level 2	Bobasi	0252140343001	SBM BANK	KISII	2,986.70
56	27809	Kiobonyo Dispensary	Level 2	Kitutu Chache North	1160360642	KCB	KISII	-
57	20113	Kioge Dispensary	Level 2	Kitutu Chache South	0510168550339	KCB	KISII	7,984.00
58	13696	Kiogoro H/C	Level 3	Nyaribari Chache	0114147489300	COOP	KISII	2,662.50
59	13697	Kionyo Health Center	Level 3	Bobasi	0252140230001	SBM BANK	KISII	2,573.10
60	21018	Kisii County Beyond Zero Mobile Clinic	Level 2	Kitutu Chache South	1160360642	KCB	KISII	-
61	22465	Maji Mazuri Dispensary	Level 2	Bobasi	1272323897	KCB	KISII	3,658.00
62	13748	Magenia Health Centre	Level 2	Bomachoge Borabu	6622000631	ECOBANK	KISII	4,339.20
63	13749	Magenche Health Centre	Level 2	Bomachoge Borabu	6622000628	ECOBANK	KISII	7,771.15
64	21449	Maroba Dispensary	Level 2	Bobasi	1178419606	KCB	KISII	70,522.05
65	13786	Masongo Dispensary	Level 2	Nyaribari Chache	0114147490000	COOP	KISII	3,795.65
66	13790	Matongo Dispensary	Level 2	Bonchari	05102628883995	EQUITY BANK	KISII	2,640.75
67	13814	Misesi Health Center	Level 3	Bomachoge Chache	0510262891236	EQUITY BANK	KISII	2,784.80
68	K450104	Mochorwa Dispensary	Level 2	Bomachoge Chache	1280233214	KCB	KISII	2,384.00
69	26220	Mogweko Dispensary	Level 2	Nyaribari Masaba	1276093764	KCB	KISII	3,537.00
70	18447	Moogi Dispensary	Level 2	Bomachoge Chache	0510262891255	EQUITY BANK	KISII	6,212.80
71	20114	Mosocho Market Disp	Level 2	Kitutu Chache South	1225660297	KCB	KISII	220,941.80
72	22450	Mosora Dispensary	Level 2	Bobasi	1272368890	KCB	KISII	3,482.00
73	13825	Moticho Health Centre	Level 3	South Mugirango	0252140133002	SBM BANK	KISII	3,429.55
74	16984	Motonto Health Centre	Level 2	Bobasi	025183976001	SBM BANK	KISII	2,607.45
75	26775	Mwamogesa Dispensary	Level 2	Kitutu Chache South	1277801894	KCB	KISII	50,372.00
76	16880	Nyabiosi Health Centre	Level 2	South Mugirango	0252140193002	SBM BANK	KISII	66,615.05
77	16423	Nyabioto Dispensary	Level 2	Bonchari	1160359733	KCB	KISII	91,573.85
78	22637	Nyabonge Dispensary	Level 2	Kitutu Chache North	01141422834100	COOP	KISII	-
79	13868	Nyachenge Dispensary	Level 2	Bobasi	0252140332001	SBM BANK	KISII	2,441.30
80	13869	Nyachogochogo Dispensary	Level 2	Bobasi	0252140339001	SBM BANK	KISII	2,404.20

81	13872	Nyagiki Dispensary	Level 2	Bobasi	025183799001	SBM BANK	KISII	2,641.90
82	13876	Nyagoto Dispensary	Level 2	Kitutu Chache North	0510262885615	EQUITY BANK	KISII	799,174.75
83	13878	Nyaguta Dispensary	Level 2	Nyaribari Chache	01141477489400	COOP	KISII	5,259.90
84	13882	Nyakegogi Dispensary	Level 2	Bobasi	025183988001	SBM BANK	KISII	860.75
85	22733	Nyakeibore Dispensary	Level 2	South Mugirango	1272360261	KCB	KISII	50,211.00
86	22699	Nyakeyo Dispensary	Level 2	South Mugirango	1275622895	KCB	KISII	73,955.00
87	13886	Nyakwana Dispensary	Level 2	Nyaribari Chache	01141477490200	COOP	KISII	2,568.25
88	16265	Nyamagesa Dispensary	Level 2	Nyaribari Masaba	6622000629	ECOBANK	KISII	3,618.85
89	16878	Nyamagiri Dispensary	Level 2	Bonchari	1160360146	KCB	KISII	16,675.35
90	13892	Nyamagundo Health center	Level 3	Bonchari	1160358109	KCB	KISII	107,987.85
91	25953	Nyamagwa Dispensary	Level 2	Nyaribari Chache	1272292436	KCB	KISII	218,682.00
92	25952	Nyamanengo Dispensary	Level 2	Nyaribari Chache	1272000265	KCB	KISII	251,290.00
93	13901	Nyamasege Dispensary	Level 2	Bobasi	0510262890579	EQUITY BANK	KISII	2,229.05
94	13903	Nyamasibi Health center	Level 3	Nyaribari Masaba	6622002230	ECOBANK	KISII	86,630.75
95	18295	Nyamawoni Dispensary	Level 2	Bonchari	1270726110	KCB	KISII	67,897.00
96	25950	Nyambunwa Dispensary	Level 2	Bomachoge Borabu	1272271250	KCB	KISII	1,384.00
97	13908	Nyamemiso Dispensary	Level 2	Nyaribari Chache	01141477489200	COOP	KISII	19,080.85
98	13983	Nyamogonchoro Health Centre	Level 2	South Mugirango	0252140177001	SBM BANK	KISII	71,352.55
99	20133	Nyamokenye Health Centre(Sameta)	Level 3	Bobasi	0252140323001	SBM BANK	KISII	85,320.40
100	22459	Nyamware Dispensary	Level 2	Bobasi	1281574309	KCB	KISII	57,349.00
101	22469	Nyangacha Dispensary	Level 2	Bobasi	1275828655	KCB	KISII	2,029.00
102	13931	Nyanko Dispensary	Level 2	Nyaribari Chache	01141477489500	COOP	KISII	2,329.85
103	13933	Nyansakia Health Centre	Level 3	Bobasi	0252140320001	SBM BANK	KISII	1,204.80
104	13934	Nyansancha Dispensary	Level 2	Nyaribari Chache	01141477490100	COOP	KISII	3,755.70
105	13938	Nyansira Dispensary	Level 2	Nyaribari Chache	01141477490300	COOP	KISII	1,022.25
106	17714	Nyaore Dispensary	Level 2	Kitutu Chache South	0510262885638	EQUITY BANK	KISII	75,275.15
107	13942	Nyasike Dispensary	Level 2	Nyaribari Masaba	6622000627	ECOBANK	KISII	64,931.70
108	13945	Nyatike Health Centre	Level 3	South Mugirango	0252140155001	SBM BANK	KISII	23,087.20
109	21053	Nyaura Dispensary	Level 2	Nyaribari Chache	0114167101900	COOP	KISII	55,272.05
110	13982	Omobera Dispensary	Level 2	Bomachoge Borabu	6622000626	ECOBANK	KISII	2,747.35
111	13984	Omogwa Dispensary	Level 2	South Mugirango	0252140115002	SBM BANK	KISII	27,467.60
112	13986	Omosaria Dispensary	Level 2	Bobasi	0252140335001	SBM BANK	KISII	1,709.55
113	16973	Openda Dispensary	Level 2	South Mugirango	0252140161001	SBM BANK	KISII	71,787.60
114	13992	Oroche Dispensary	Level 2	Bonchari	1160359415	KCB	KISII	16,340.05
115	22483	Otamba Dispensary	Level 2	Nyaribari Chache	1239509235	KCB	KISII	437.80
116	14025	Raganga Health Centre	Level 3	Kitutu Chache South	0510262885595	EQUITY BANK	KISII	5,997.95
117	14029	Ramasha Health Centre	Level 2	Nyaribari Masaba	6622000617	ECOBANK	KISII	88,372.80
118	14045	Riana Health Centre	Level 3	Bonchari	1160358257	KCB	KISII	125,337.60
119	17347	Rikendo Dispensary	Level 2	Nyaribari Chache	01141477490400	COOP	KISII	2,303.45
120	22129	Riogachi Dispensary	Level 2	Bomachoge Borabu	1276994990	KCB	KISII	2,657.00
121	14054	Riotanchi Health Centre	Level 3	Bonchari	1160358508	KCB	KISII	25,462.95

KISII COUNTY
TRIAL BALANCE
AS AT 30TH JUNE 2021

CODES	ACCOUNTS DETAILS	DR	CR
110201	Contractual Employees	3,638,850.00	
2110202	Casual Labour Wages	20,254,350.00	
2120101	Employer Contributions to National Social Security Fund	119,392.00	
2210101	Electricity	3,154,463.00	
2210102	Water & Sewerage Charges	506,720.00	
2210201	Telephone Telex Fax & Mobile Phones	1,530,354.00	
2210202	Internet Connection	302,600.00	
2210203	Courier & Postal Services	-	
2210301	Domestic Travel Costs (Air, Bus, Rail, Mileage)	4,000,849.00	
2210302	Domestic Accomodation	309,000.00	
2210303	Daily Subsistance Allowance	2,453,110.00	
2210309	Outreaches	618,900.00	
2210502	Publishing & Printing Services	4,585,648.00	
2210504	Advertising Awareness & Publicity Campaigns	147,000.00	
2210801	Catering Service Accomodation Gifts Food & Drinks	1,720,918.00	
2210802	Boards Committees Conferences & Seminars	1,257,013.00	
2211001	Medical Drugs	539,427.00	
2211002	Dressings & Non Pharmaceuticals	2,305,238.00	
2211005	Chemicals & Industrial Gases	1,408,345.00	
2211006	Workshop tools and Equipment	121,967.00	
2211008	Lab Materials Supplies & Small Equipment	2,364,694.00	
2211015	Food Rations	1,776,958.00	
2211016	Staff Uniforms & Clothing	162,285.00	
2211027	Purchase of medical records	10,000.00	
2211101	General Office Supplies	1,734,343.00	
2211102	Computer & Printers Supplies & Accessories	323,650.00	
2211103	Sanitary & Cleaning Materials	3,400,227.00	
2211201	Refined Fuels & Lubricants for Transport	571,480.00	
2211202	Refined Fuels & Lubricants for Production	28,396.00	
2211204	Other fuel wood,charcoal,gases)	273,000.00	
2211301	Bank Service Commission & Charges	546,218.00	
2220101	Motor Vehicles Maintenance Expenses	299,500.00	
2220201	Maintenance Plant Machinery & Equipment	372,264.00	
2220202	Maintenance Office Furniture & Fittings	1,069,864.00	
2220205	Maintenance Plant Non-Residential Build & Station	5,451,728.00	
3110599	Other Infrastructure & Civil Works	1,190,660.00	
3110902	Household Items	528,403.00	
3111001	Purchase of Office Furniture & Fittings	292,729.00	
3111002	Purchase of Computers Printers & Other IT Equip	460,500.00	
3111101	Purchase of Medical & Medical Equipment	1,284,519.00	
1330309	GoK Contribution/Danida		30,715,000.00
1410109	Interest Receipts from Commercial Bank Accounts		-
1420359	User Fees		46,973.05
	Maternity/NHIF		5,595,020.00
	User Fees Compensation		26,138,997.00
1420369	Others (including Other Direct Donations)		28,782.00
	Bank accounts ending balances	33,445,004.00	-
	Surplus B/F		42,034,429.00
	Prior Year Adjustment		1,365.00
	TOTAL	104,560,566.00	104,560,566.05