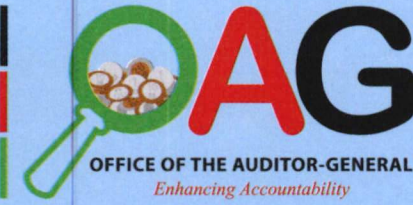
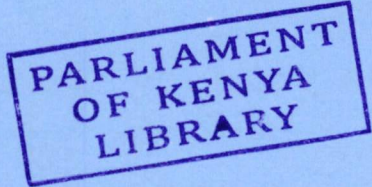


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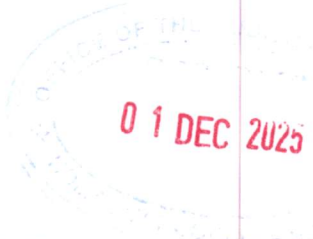
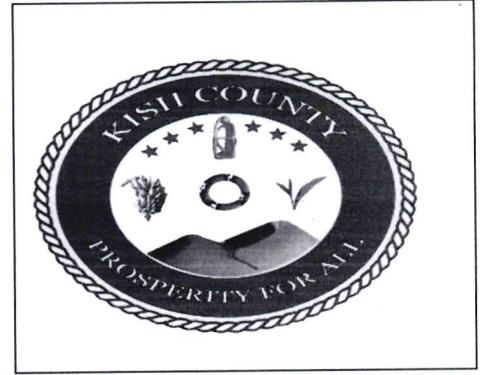
NYAMASIBI LEVEL 4 HOSPITAL

FOR THE YEAR ENDED
30 JUNE, 2025

COUNTY GOVERNMENT OF KISII

PAPERS LAID	
DATE	6/2/26
TABLED BY	Mrs. W. W. W.
COMMITTEE	
CLERK AT THE TABLE	Angela

200



**NYAMASIBI LEVEL 4 HOSPITAL
(Kisii County Government)**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2025

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

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1. Acronyms & Glossary of Terms.

CSR	Corporate Social Responsibility
OSHA	Occupational Health & Safety Act
PFMA	Public Financial Management Act
MED SUP	Medical Superintendent
Fiduciary Management	Key management personnel who have financial responsibility in the entity.
FIF	Facility Improvement Fund
CME	Continous medical education

2. Key Entity Information and Management

(a) Background information

Nyamasibi Hospital is a level 4 hospital established under gazette notice number 6, legal notice No.3 and is domiciled in Kisii County under the Health Department. The hospital is governed by a Board of Management.

(b) Principal Activities

The principal activity/mission/ mandate of the hospital is to offer affordable and all round healthcare services to the community. The core objectives include is to provide quality healthcare through skilled personnel, technology, professionalism and integrity

(c) Key Management

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

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

d) Fiduciary Management

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

No.	Designation	Name
1.	Medical Superintendent	Patricia Omari
2.	Head of finance	Lyticia Ndege
3.	Head of supply chain	Jared Kanyangi
4.	Hospital administrator	George Moegi
5.	Hospital Pharmacist	
6.	Nurse Manager	Margaret Birundu

(Include all positions regarded as top management in your hospital).

Nyamasibi Level 4 Hospital (Kisii County Government)

Annual Report and Financial Statements for The Year Ended 30th June 2025

e) **Fiduciary Oversight Arrangements**

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

- **Key Entity Information and Management (continued)**

-
- County Assembly
- Parliamentary committees
- Other oversight committees

f) **Entity Headquarters**

P.O. Box 288, Keroka
KENYA

g) **Entity Contacts**

Telephone: (+254)
E-mail: nyamasibisubcountyhosp@gmail.com
Website: www.go.ke

h) **Entity Bankers**

Equity Bank, Kisii Branch, 1240297147101

i) **Independent Auditors**

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

j) **Principal Legal Adviser**


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

k) **County Attorney**

Office of the County Attorney
Kisii Municipal Building
P.O Box 4550
GOP 40200
Kisii, Kenya



v

3. The Board of Management

Ref	Directors	Details
1.	Thomas Onyangi Mokaya 	Mr Thomas is 57 year old Peasant farmer and the chairman to the board of Management, He is an independent Member




Nyamasibi Level 4 Hospital (Kisii County Government)

Annual Report and Financial Statements for The Year Ended 30th June 2025

2.	<p>Margaret Nyanchama Nyangau</p>  <p>member</p>	<p>Margert is 39 year 39-year-old ,a business woman and an independent member in the board of management</p>
3.	<p>Delvin Nyaboke Momanyi</p> 	<p>Delvin is 23 year old student and an independent member of the Board of management</p>

Nyamasibi Level 4 Hospital (Kisii County Government)

Annual Report and Financial Statements for The Year Ended 30th June 2025

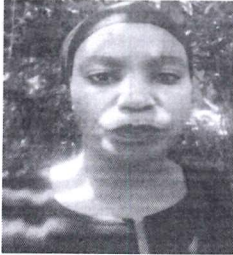
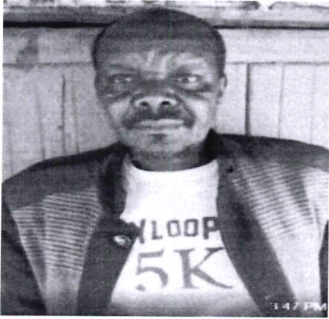
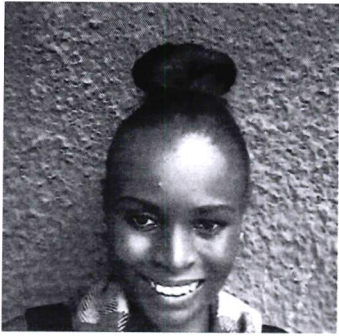
4.	<p>Janet Mongina Moindi</p> 	<p>Janet is 44 years old and a Peasant farmer and an independent member of the board</p>
5.	<p>Patricia Omari</p> 	<p>Ms. Patricia is the Medical Superintendent of the hospital/ she has a diploma in clinical medicine and several years of experience has a clinician. She serves as the board secretary. She's not a member of an ICS</p>
6.	<p>Veterack Kebaso Nyaoko</p> 	<p>Kebaso is a Retired company worker with several years of work experience. He is an independent member of the Board of Management</p>

4. Key Management Team

Ref	Management	Details
-----	------------	---------



Nyamasibi Level 4 Hospital (Kisii County Government)

Annual Report and Financial Statements for The Year Ended 30th June 2025

1.	 <p>Patricia Omari Diploma in clinical medicine and surgery</p>	AIE Holder and oversees the overall operations of the hospital
2.	 <p>George Moegi Administrator Diploma in Business Administration</p>	Hospital administrator. Oversees hospital operations. staff scheduling and oversees hospital operations
3.	 <p>Lyticia Ndege Accountant CPA-K</p>	Is the hospital finance manager that processes hospital payments, does financial reports and handles budgeting


Nyamasibi Level 4 Hospital (Kisii County Government)

Annual Report and Financial Statements for The Year Ended 30th June 2025

4.	 <p>Margaret Birundu Registered nursing officer</p>	Oversees the overall clinical unit or ward, ensuring adherence to standards, quality patient care and resource allocation.
5.	 <p>James Onchuru Diploma in lab technician</p>	Oversees daily laboratory operations

Nyamasibi Level 4 Hospital (Kisii County Government)

Annual Report and Financial Statements for The Year Ended 30th June 2025

	 <p>Jared Kanyangi Procurement Officer BA in Economics</p>	<p>Procurement officer in charge of acquiring goods and services for the hospital</p>
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5. Chairman's Statement

I would like to commend the hospital management team for collaborating and ensuring professionalism, integrity and timeliness which has led to quality healthcare services offered to the community. We had governing standards during the period to ensure that our hospital adheres to high performance standards. There was an effective communication within the facility and to both the internal and our external stakeholders to gain their confidence..However, there were some challenges we faced which include; Poor network connectivity while making the SHA claims, Delay of claims reimbursements from SHA, Understaffing in professional and casual personnel, Lack of medical equipment, lack of running water in the sinks and delay in delivering of pharmaceuticals and non-pharms. These challenges need to be addressed and worked upon so that there is improved service delivery. Otherwise the hospital is operating well and I thank the management team.

.....


Name **Chairman to the Board**

THOMAS MO KAYA

x

6. Report of The Medical Superintendent

The health management team, the nursing personnel, the clinical officers and the casual staff are doing a good job together to keep the hospital running. Revenue collection has improved greatly owing to SHA reimbursements. We have challenges such as non-working medical equipment, understaffing and lack of running water in the sinks. Finance, management and procurement are working together to try and mitigate these challenges. There is an issue of delay in payments to suppliers and it is my plea to the concerned bodies that is the county health headquarters to look for a solution to address the problem.



.....PATRICIA.....OMARI.....

Name

Secretary to the Board

7. Statement of Performance Against Predetermined Objectives

Nyamasibi hospital has strategic pillars/ themes/issues and objectives within the current Strategic Plan for the FY 2024- FY 2025. These strategic pillars/ themes/ issues are as follows:

Pillar /theme/issue 1: Service delivery

Pillar/theme/issue 2: health workforce

Nyamasibi hospital develops its annual work plans based on the above pillars/Themes/Issues.

Assessment of the Board’s performance against its annual work plan is done on a quarterly basis.

The *hospital* achieved its performance targets set for the FY 2024/2025 period for its strategic pillars, as indicated in the diagram below:

Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
1:Service delivery	Providing high quality accessible and efficient services in order to achieve universal health coverage	-patient satisfaction - infection rates -Efficiency	-Patient registration and admission - proper treatment and care -referral services - discharge and follow-up	-reduced infection rates - increased patient satisfaction - increased efficiency

Nyamasibi Level 4 Hospital (Kisii County Government)

Annual Report and Financial Statements for The Year Ended 30th June 2025

1:Health workforce	Ensure a sufficient, appropriately trained and well managed workforce to meet the health needs of the community.	-staffing ratios - operational efficiency - patient experience - employee turnover rate	-staff appraisals such as skills audits - conducting trainings and mentorship to employees.	-reduced understaffing - quality patient experience -low turnover rate -streamlined operationspatient
				registration and admission

8. Corporate Governance Statement

The board of Nyamasibi hospital is appointed by the Kisii County Government, Department for medical services, public health and sanitation following guidelines in the Facility Improvement Financing Act (Cap 277). They are appointed via a gazette notice. And are to serve for a period of three years. They are six members who constitute representatives from various groups such as people living with disability, youth, Faith base, vulnerable and a woman rep.

The role of the hospital board is to review and approve strategic plans, annual work plans, and budgets. They also provide strategic oversight, policy direction, and ensure transparency through public reporting and engagement. The board also oversees systems ensuring high-quality clinical care and patient safety. They develop and approve policies on clinical quality, human resources, procurement, infrastructure, and administration.

The board of Nyamasibi meet every quarter once or twice through a written invitation by the med supt. They are usually given a sitting allowance for every sitting..

9. Management Discussion and Analysis

The hospital management of Nyamasibi is pleased to present this discussion outlining key operational achievements, challenges, financial performance, and strategic priorities for the reporting period. The report reflects ongoing efforts to strengthen service delivery, enhance patient experience, and maintain financial sustainability

The hospital recorded **increased outpatient visits** by 12% compared to the previous quarter, largely due to improved extended consultation hours. Inpatient occupancy averaged **15%**, with the maternity ward experiencing the highest demand..

There was a **5% increase in deliveries**, attributing to improved community outreach and strengthened linkages with community health promoters. Immunization coverage remained stable at **93%**, consistent with national targets.

Total revenue for the quarter was, SHA claims accounted for 80% of total revenue, with improved claims submission timeliness. Cash revenue increased slightly due to higher inpatient volumes

10. Environmental And Sustainability Reporting

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

i) Sustainability strategy and profile

As a hospita; we conduct our operations in a manner that considers the environmental. we are committed to being transparent and open with our operations.

We actively engage with government regulators, customers, suppliers and citizens to create an environment that is supportive of solutions.

ii) Environmental performance

As part of adopting energy-efficient technology, the hospital incinerates its medical waste using bags for clinical waste, and staff are also provided with personal protective equipment **iii) Employee welfare**

Employees are encouraged and supported to continually build on their skills and knowledge in courses in leadership, management , continuous medical education and technical competencies relevant to each employee.

iv) Community Engagements

As a way of creating awareness on health seeking behaviour and encourage early diagnosis and treatment, the hospital conducts clinical outreaches in the communities within its catchment area.

11. Report of The Board of Management

The board members submit their report together with the audited financial statements for the year that ended June 30, 2025, which show the state of the *hospital's* affairs.

Principal activities

The principal activities of the entity are to review and approve the financial statements....

Results

Nyamasibi Level 4 Hospital (Kisii County Government)

Annual Report and Financial Statements for The Year Ended 30th June 2025

The results of the entity for the year ended June 30 2025 are set out on pages 1 to 5

Board of Management

The members of the Board who served during the year are shown on page v.

Auditors

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

Omari

PATRICIA OMARI
.....

Name Secretary to the Board

12. Statement of Board of Management's Responsibilities

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

The Board of Management is responsible for the preparation and presentation of the *entity's* financial statements, which give a true and fair view of the state of affairs of the *entity* for and as at the end of the financial year (period) ended on June 30, 2025. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the *entity*; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

Nyamasibi Level 4 Hospital (Kisii County Government)

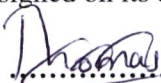

Annual Report and Financial Statements for The Year Ended 30th June 2025

The Board of Management accepts responsibility for the *entity's* financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and (*– entities should quote applicable legislation as indicated under*). The Board members are of the opinion that the *entity's* financial statements give a true and fair view of the state of *entity's* transactions during the financial year ended June 30, 2025, and of the *entity's* financial position as at that date. The Board members further confirm the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the *entity's* financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The Hospital's financial statements were approved by the Board on 25/08/2025 and signed on its behalf by:

	
.....
Name:	Name:
Chairperson	Accounting Officer Board of Management
THOMAS MOKAYA	

13. Report of the Independent Auditor on Nyamasibi Level Hospital for the year ended 30th June 2025

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NYAMASIBI LEVEL 4 HOSPITAL FOR THE YEAR ENDED 30 JUNE, 2025 - COUNTY GOVERNMENT OF KISII

PREAMBLE

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

- A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Nyamasibi Level 4 Hospital - County Government of Kisii set out on pages 1 to 16, which comprise of the statement of financial position as at 30 June, 2025, and the statement financial performance, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the

Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the possible effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Nyamasibi Level 4 Hospital-County Government of Kisii as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the with the Facilities Improvement Fund Act, 2023 and the Public Finance Management, Act, 2012.

Basis for Qualified Opinion

1.0. Non-compliance with the Prescribed Reporting Framework

Review of the financial statements revealed the following instances of non-compliance with the financial reporting template prescribed for level 4 and level 5 hospitals by the Public Sector Accounting Standards Board in accordance with the provisions of Section 164(3) of the Public Finance Management Act, 2012:

- i. The statement of financial performance, and as disclosed in Note 7 to the financial statements, reflects transfers to other government entities amount of Kshs.1,482,412 under expenses. The amount was transferred to Facility Improvement Fund (FIF) Account. However, this expenditure item (Transfers to other government entities) is not provided for in the prescribed reporting template which requires expenses to be charged to the following chart of accounts: Medical/Clinical costs, Employee costs, Board of Management Expenses, Depreciation and amortization expense, Repairs and maintenance, Grants and subsidies, General expenses, Finance costs. This means that Management did not obtain expenditure returns from FIF to enable proper classification of expenses. This was contrary to 164(3) of the Public Finance Management Act, 2012, which provides that the accounting officer shall prepare the financial statements in a form that complies with relevant accounting standards prescribed and published by the Accounting Standards Board from time to time.
- ii. Further, the header on Page 1 and Page 5 was not updated to reflect the correct name of the entity, county government and financial year.
- iii. In addition, the statement of comparison of budget and actual amount does not indicate % utilization against total expenses.

In the circumstances, the statement of financial performance does not comply with the accounting standards as prescribed by the Public Sector Accounting Standards Board, and Management was in breach of the law.

2.0. Unconfirmed Rendering of Services- Medical Service Income

Included in the statement of financial performance and as disclosed in Note.6 to the financial statements is Kshs.2,162,164 in respect of rendering of services-medical service income which comprises of Kshs.477,959 in respect of Use Fees, Kshs.1,404,1215 in respect of SHV/NHIF and Kshs.280,080 in respect of receivables.

However, the revenue was not supported by detailed revenue schedules and revenue billing reports indicating the revenue generated from each patient. Further review of the operations at the Hospital revealed that the Hospital had no revenue collection system in place that is integrated to the different departments, including the laboratory, pharmacy among others. The Hospital is using manual system for operations such as receipting of revenue, billing and generating reports which is prone to manipulation.

In the circumstances, the accuracy and completeness of rendering of services-medical service income of Kshs.2,162,164 could not be confirmed.

3.0. Unsupported Cash and Cash Equivalents Balance

The statement of financial position reflects cash and bank equivalents balance of Kshs.945,747 as disclosed in Note 10 to the financial statements. Review of records revealed that the balance was held in a revenue account at Kenya Commercial Bank. However, Management did not provide details of the cash book, bank statement and the certificate of bank balance for the Kisii Health Facility Improvement Fund Account held in Kisii Town in which payments on behalf of the Hospital were being done indicating the opening balance as at 1 July, 2024, total receipts from the revenue bank account, payment made and the closing balance thereof.

Further, the nil cash in hand balance was also not supported by imprest register indicating that all imprests issued on behalf of the Hospital to the top management had been duly accounted for as at the reporting date. This was contrary to Regulation 90(1) of the Public Finance Management (County Governments) Regulations, 2015, which require Accounting Officers to ensure bank accounts reconciliations are completed for each bank account held by that Accounting Officer, every month and submitted to the National Treasury not later than the 10 day of the subsequent month and a copy submitted to the Auditor-General.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.945,747 could not be confirmed.

4.0. Unconfirmed Valuation of Inventories

The statements of financial position reflect a nil balance in respect of inventories as at 30 June, 2025. However, Management did not provide the Inventory and Stock Taking Report for the year under review, contrary to Section 162(2) of the Public Procurement and Asset Disposal Act, 2015 which requires the Head of Procurement Function to arrange for occasional visits of inspection to the stores, at least quarterly in each calendar year, and conduct quarterly and annual inventory and stock taking in order to ensure compliance with all respective governing laws and submit the report to the Accounting Officer.

In the circumstances, the accuracy and completeness of the reported nil balance in respect to inventories could not be confirmed. Also, Management was in breach of the law.

5.0. Unconfirmed Property, Plant and Equipment (PPE) Balance

The statement of financial position reflects nil balance in respect of property, plant and equipment. However, review of the documents revealed that the Hospital did not

disclose its assets despite being in possession of various items which is a requirement before registration.

Further, interview with the staff and physical verification conducted on 10 November, 2025 revealed that various assets including land, buildings, furniture, computers and equipment were being used by the Hospital. However, Management did not provided a non-current asset register for audit review, containing important details such as asset tagging, serial/log book number, location, opening balances, additions, dates of acquisitions, disposals, depreciation charged, accumulated depreciation to date and net book value of the assets as at the reporting date. This was contrary to Regulation 136(1) of the Public Finance Management (County Governments) Regulations, 2015, which states that the Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws.

In addition, ownership documents of land and as per the certified copy of Green Card obtained from the Kisii land registry on 17 June, 2021, revealed that the land parcel on which the Hospital is constructed is registered in the name of Nyamasibi Society, as the proprietor of the freehold interest in the land parcel. Management has not provided the transfers and/ or lease agreements for audit review.

In the circumstances, the accuracy and completeness of the property, plant and equipment nil balance, and the effectiveness of internal controls on fixed assets could not be confirmed. Also, Management was in breach of the law.

6.0. Unsupported Budget Amounts

The statement of comparison of budget and actual amounts reflects revenue budget and expenses budget amounts totalling Kshs.6,640,000. However, the approved budget supporting these amounts was not provided for audit.

In the circumstances, the accuracy and completeness of the budget amount of Kshs.6,640,000 could not be confirmed.

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

Emphasis of Matter

1.0. Budget Control and Performance

The statement of comparison of budget and actual amounts reflects revenue budget and actual on comparable amounts of Kshs.6,640,000 and Kshs.2,162,164 respectively, resulting in underfunding of Kshs.4,477,836, or 67% of the budget.

The under underfunding affected planned activities and may have adversely impacted service delivery at the Hospital.

My Opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Information

The Management is responsible for the Other Information set out on page iv to xv which comprises Key Hospital Information and Management, Chairman's Statement, Report of the Medical Superintendent, Statement of Performance against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environment and Sustainability Reporting Statement, and Report of the Board of Governors and Statement of Board of Governors/ Council Members' Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0. Failure to Retain Facilities Improvement Funds (FIF) at the Hospital

Review of revenue records obtained from the Nyamasibi Sub-County Hospital revealed total collection of Kshs.1,882,085 towards the health facilities improvement. Out of this amount, a total of Kshs.1,482,412 was transferred to County Health Facilities Improvement Fund Board account. However, the amount reimbursed by the Board to Nyamasibi Sub-County Hospital could not be ascertained. This is because the Board made payments on behalf of Nyamasibi Sub-County Hospital without

disclosing the amount for the expenditures incurred. This was contrary to Section 5(1) of the Facilities Improvement Financing Act, 2023 which requires that all monies raised or received by or on behalf of all public health facilities be retained in the Hospital Facilities Improvement Financing account. In addition, failure to reimburse the total amount transferred by the facilities negatively impacted on service delivery by the health facilities.

In the circumstances, Management of the County Facilities Improvement Funds (FIF) was in breach of the law.

2.0. Non-Compliance with Requirements on Universal Health Care

Review of the Hospital's operations and records during the year under review revealed that it operated below the set standards as per the Kenya Quality Assurance Model for Health Checklist for level 4 hospitals. The following deficiencies in implementation of Universal Health Care programme were observed:

Item	Level 4 Standard	No. in Hospital	Variance
Medical officers	20	0	20
Anesthesiologists	3	0	3
General surgeons	3	0	3
Gynecologists	3	0	3
Pediatrics	3	0	3
Radiologists	2	0	2
Kenya Registered Community Health nurses	151	6	145
Total	185	6	179

Further, the hospital lacked or had shortage of the necessary equipment and machines outlined in the Health Policy Guidelines as detailed below:

Item	Level 4 Standard	No. in Hospital	Variance
Wards Beds Capacity	300	36	264
Resuscitaire (2 in Labour ward and one in theatre)	3	0	3
New Born Unit - Incubators (incubators and five (5) cots)	5	0	5
New Born Unit cots	5	0	5
Functional Intensive Care Unit - Beds	6	0	6
High Dependency Unit - Beds	6	0	6
Renal unit with at least 5 dialysis machines	5	0	5
Two functional operating theaters for maternity and general.	2	0	2

In addition, the Hospital did not offer surgical services, pediatric services, gynecological services, radiology services, renal services mortuary and autopsy services and advanced life support, which are required for level 4 hospital as outlined in the Health Policy Guidelines.

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

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

3.0. Stalled Construction of a Ramp to the One Storey Hospital Building

Physical verification of the facility in the month of November, 2025 revealed that Kisii County Government, through the Department of Health Services started the construction a ramp to a one storey hospital building which was intended to be used by physically challenged patients to access services in the hospital. However, it was noted that the columns for the ramp, concrete for the ramp had been done but not plastered and the shade had also been done. Side rails, plastering and finishes were yet to be completed. The site has also not been secured exposing the patients using the facility to possible accidents.

In the circumstances, the Lawfulness and Effectiveness in the use of Public Resources could not be confirmed.

4.0. Non-Compliance with Law on Ethnic Diversity in Staffing

Review of records revealed that Nyamasibi Subcounty has a deployed workforce of six (6) staff from the Kisii County Public Service Board. It was noted that all (100%) the staff deployed to the hospital by the Kisii County Public Service Board are from one dominant tribe. Further, all the five (5) casuals engaged by the hospital are from the same tribe. This is contrary to Section 7(1) an (2) of the National Cohesion and Integration Act, 2008 that requires all public establishments to seek to represent the diversity of the people of Kenya in employment of staff.

In the circumstances, Management was in contravention of Section 74 of the county Government Act 2012.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for

Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1.0. Non-Compliant with the Guidelines on Full Board and Committee Meetings

Records provided for audit revealed that the Hospital had a Board of Governors membership of six (6), inclusive of the Medical Superintendent as the Secretary. However, review of records revealed that the Board did not establish the relevant committees namely, Finance, Administration and Infrastructure Committee; Education, Research and Training Committee; and Audit and Risk Management Committee. Further, management has not provided evidence that the full Board met during the period under review. This was contrary to the Circular Ref. No OP/CAB.9/1A from the Head of Public Service.

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

2.0. Lack of Internal Audit Function and Audit Committee

During the financial year under review, it was observed that the Hospital did not have an Internal Audit department as required by regulation 162(2) of the Public Finance Management (County Governments) Regulations, 2015. Further, there were no internal audit reports on the state of risk management, control and governance within the Hospital.

In addition, review of records revealed the during the period under review, the Hospital operated without an Audit Committee, contrary to the provisions of Regulation 179(1) of the Public Finance Management (County Government) Regulations, 2015.

In the circumstances, the effectiveness of internal controls, risk management and governance in the Hospital could not be confirmed. Also, Management was in breach of the law.

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

Responsibilities of Management and Board of Management

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

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

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

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

The board of management is responsible for overseeing the Hospital's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

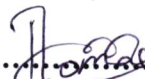
02 December, 2025

XX Hospital (XX County Government)
Annual Report and Financial Statements for The Year Ended 30th June 20XX


14. Statement of Financial Performance for the Period Ended 30 June 2025

Description	Note	2024/2025
		Kshs
Revenue from exchange transactions		
Rendering of services- Medical Service Income	6	2,162,164
Revenue from exchange transactions		2,162,164
Total revenue		2,162,164
Expenses		
Transfer to other Government Entities	7	1,482,412
Medical/Clinical costs	8	13,874
General expenses	9	4,549
Total expenses		1,500,835
Net Surplus / (Deficit) for the year		661,329

The Hospital's financial statements were approved by the Board on 25/08/2025 and signed on its behalf by:




Chairman
TIBIMAJ MOKAYA
Board of Management


LITICIA NDEGE

Head of Finance
ICPAK No: 30616



PATRICIA OMARI

Medical Superintendent


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

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

Description	Note	2024/2025
Assets		
Current assets		
Cash and cash equivalents	10	945,748
Receivables from exchange transactions	11	280,080
Total Current Assets		1,225,828
Non-current assets		
Total Non-current Assets		
Total assets		1,225,828
Liabilities		
Current liabilities		
Trade and other payables	12	13,874.00
Total Current Liabilities		13,874
Net assets		1,211,954
Represented By:		
Accumulated surplus/Deficit		1,211,953
Total Net Assets and Liabilities		1,225,827


 THOMAS MOKATYA LYTCIA NDEGE PATRICIA OMANI
 Chairman Head of Finance Medical Superintendent Board of Management
 ICPAK No: 30616 

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

Description	Accumulated	Capital	Total
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Nyamasibi Level 4 Hospital (Kisii County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

	surplus/Deficit	Fund	
At July 1, 2024	550,625	-	550,625
Surplus/(deficit) for the year	661,329	-	661,329
Capital/Development grants	-		
At June 30, 2025	1,211,953	-	1,211,953

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

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

Description	Note	2024/2025
		Kshs
Cash flows from operating activities		
Receipts		
Rendering of services- Medical Service Income		1,882,085
Total Receipts		1,882,085
Payments		
Transfer to other Government Entities		1,482,412
General expenses		4,549
Total Payments		1,486,961
Net cash flows from operating activities		395,124
Net increase/(decrease) in cash and cash equivalents		395,124
Cash and cash equivalents as at 1 July, 2024		550,625
Cash and cash equivalents as at 30 June, 2025	4	945,748

XX Hospital (XX County Government)

Annual Report and Financial Statements for The Year Ended 30th June 20XX

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

Description	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilisation
	a	b	c=(a+b)	d	e=(c-d)	f=d/c%
	Kshs	Kshs	Kshs	Kshs	Kshs	
Revenue						
Rendering of services- Medical Service Income	6,640,000	-	6,640,000	2,162,164	4,477,836	32.56%
Total income	6,640,000	-	6,640,000	2,162,164	4,477,836	32.56%
Expenses						
Transfers From Other Government Entities	6,634,000	-	6,634,000	1,482,412	5,151,588	22.35%
General expenses	6,000	-	6,000	4,549	1,451	75.82%
Total Expenses	6,640,000	-	6,640,000	1,486,961	5,153,039	
Surplus for the period	-	-	-	675,203	(675,203)	
Capital expenditure	-	-	-	-	-	-

Budget notes

The under utilization of budgeted revenue was due to delayed reimbursement from SHA

The underutilization of budgeted expense was due to unattained revenue targets

19. Notes to the Financial Statements

1. Notes to the Financial Statements General Information

Kisii County Health Facilities Improvement Fund entity is established by and derives its authority and accountability from the Kisii County Health Facilities Improvement Fund Act. The entity is wholly owned by the Kisii County Government and is domiciled in Kenya. The entity's principal activity is to provide for the additional funding for the management of health systems and public facilities improvement in the county, to enable sustainable operations of health facilities and for connected purposes.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant, and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the fund's accounting policies.

The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

3. Adoption of New and Revised Standards

IPSASB deferred the application date of standards from 1st January 2022 owing to Covid 19. This was done to provide entities with time to effectively apply the standards. The deferral was set for 1st January 2023.

Notes to the Financial Statements (Continued)

i. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2023.

Standard	Effective date and impact:
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<p>IPSAS 41: Financial Instruments</p>	<p>Applicable: 1st January 2025:</p> <p>The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of an Fund’s future cash flows.</p> <p>IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by:</p> <ul style="list-style-type: none"> • Applying a single classification and measurement model for financial assets that considers the characteristics of the asset’s cash flows and the objective for which the asset is held; • Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and • Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an Fund’s risk management strategies and the accounting treatment for instruments held as part of the risk management strategy.
<p>IPSAS 42: Social Benefits</p>	<p>Applicable: 1st January 2025</p> <p>The objective of this Standard is to improve the relevance, faithful representativeness and comparability of the information that a reporting Fund provides in its financial statements about social benefits. The information provided should help users of the financial statements and general-purpose financial reports assess:</p>

<p>Standard</p>	<p>Effective date and impact:</p>
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	<p>(a) The nature of such social benefits provided by the Fund;</p> <p>(b) The key features of the operation of those social benefit schemes; and</p> <p>(c) The impact of such social benefits provided on the Fund's financial performance, financial position and cash flows.</p>
Amendments to Other IPSAS resulting from IPSAS 41, Financial Instruments	<p>Applicable: 1st January 2025:</p> <p>a) Amendments to IPSAS 5, to update the guidance related to the components of borrowing costs which were inadvertently omitted when IPSAS 41 was issued.</p> <p>b) Amendments to IPSAS 30, regarding illustrative examples on hedging and credit risk which were inadvertently omitted when IPSAS 41 was issued.</p> <p>c) Amendments to IPSAS 30, to update the guidance for accounting for financial guarantee contracts which were inadvertently omitted when IPSAS 41 was issued.</p> <p>Amendments to IPSAS 33, to update the guidance on classifying financial instruments on initial adoption of accrual basis IPSAS which were inadvertently omitted when IPSAS 41 was issued.</p>
Other improvements to IPSAS	<p>Applicable 1st January 2025</p> <ul style="list-style-type: none"> • <i>IPSAS 22 Disclosure of Financial Information about the General Government Sector.</i> <p>Amendments to refer to the latest System of National Accounts (SNA 2008).</p> <ul style="list-style-type: none"> • <i>IPSAS 39: Employee Benefits</i> <p>Now deletes the term composite social security benefits as it is no longer defined in IPSAS.</p> <ul style="list-style-type: none"> • IPSAS 29: Financial instruments: Recognition and Measurement Standard no longer included in the 2021 IPSAS handbook as it is now superseded by IPSAS 41 which is applicable from 1st January 2023.
IPSAS 43	Applicable 1st January 2025

Annual Report and Financial Statements for The Year Ended 30th June 2025

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

ii. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2023.

Standard	Effective date and impact
<p>IPSAS 43</p>	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p>
<p>Standard</p>	<p>Effective date and impact</p>

	The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.
IPSAS 44: Non-Current Assets Held for Sale and Discontinued Operations	<p>Applicable 1st January 2025</p> <p>The Standard requires: -</p> <ul style="list-style-type: none"> i. Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: ii. Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.

iii. Early adoption of standards

The fund did not early – adopt any new or amended standards in the year 2022/2023

4. Summary of Significant Accounting Policies a. Revenue recognition i) Revenue from non-exchange transactions Transfers from other Government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (*cash, goods, services, and property*) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the fund and can be measured reliably.

a) Revenue from exchange transactions i) Rendering of services

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

b. Budget information

The original budget for FY 2024/202528 was approved by Board .No *Subsequent* revisions or additional appropriations were made to the approved budget .The fund's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget.

A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under Budgetary notes to these financial statements.

c. Related parties

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

d. 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.

e. Comparative figures

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

f. Subsequent events

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

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Fund's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period.

Notes to Financial Statements Continued

6. Rendering of Services-Medical Service Income

Description	2024-2025
User Fee	477,959
SHA/NHIF	1,404,125
RECEIVABLES	280,080
Total	2,162,164

7. Transfers to other Government entities

Description	2024 - 2025
	KShs
Transfer to FIF A/C	1,482,412
Total	1,482,412

8. Medical/ Clinical Costs

Description	2024-2025
	Kshs
Non-Pharmaceuticals	13,874
Total	13,874

9. General Expenses

Description	2024-2025
	KShs
Bank Charges	4,549
Total	4,549

10. Cash and Cash Equivalents

Description	2024-2025
	KShs
Current accounts	945,747.55
Total cash and cash equivalents	945,747.55

. Detailed Analysis of Cash and Cash Equivalents

Description		2024-2025
Financial institution	Account number	KShs
a) Current account		
Kenya Commerical Bank	1102026093	945,7478
Sub- total		945,748
Grand total		945,748

12. Trade and Other Payables

Description	2024-2025
	Kshs
Non-Pharmaceuticals	13,874

Total	13,874
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. 13.Events after the Reporting Period

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

. 14.Ultimate and Holding Entity

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

15. Currency

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



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