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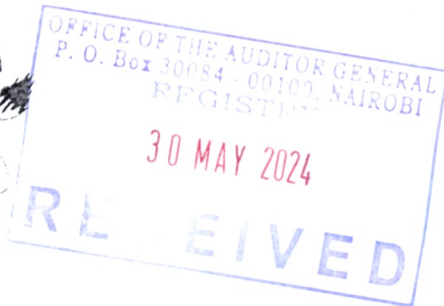
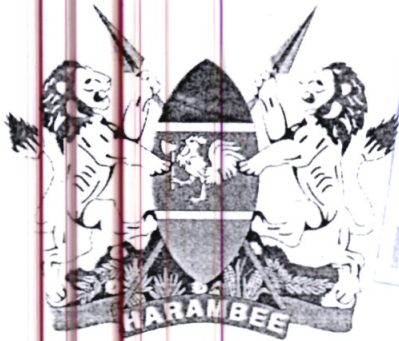
ON

SIRISIA SUB-COUNTY HOSPITAL

**FOR THE YEAR ENDED
30 JUNE, 2022**

COUNTY GOVERNMENT OF BUNGOMA

DATE 24/09/24
M.L.
Abdirahman



**SIRISIA LEVEL 4 HOSPITAL
(Bungoma County Government)**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2022

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

Sirisia level 4 Hospital (Bungoma County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2022

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c. Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Medical Superintendent	Dr. Dinah Atieno Nyasoro
2.	Health Administrative Officer	Mr. Abisai Kiboi
3.	Accountant	Mr. Oscar Juma
4.	Nursing Officer In charge	Mr. Mourice Masinde
5.	Pharmacist	Dr. Olive Timina
6	Supply Chain Management officer	Mr. Benson Wabwile
7	Laboratory In charge	Mr. Henry Khaemba

d. Fiduciary Oversight Arrangements

- **Quality of care subcommittee:** In charge of overseeing continuous quality improvement at the facility.
- **Audit subcommittee-** charged with the oversight of revenue and risk management at the hospital.
- **County Assembly health subcommittee-** they appropriate funds to facilities, they oversee, revenue collection expenditure and implementation.
- **Finance and general purpose subcommittee** charge with responsibility of revenue collection and expenditure with the facility.
- **County Executive** (County Executive Committee Member for Health and Sanitation (CECM) Chief Officer of Health and Sanitation and County Director of Health; they charged with Approval of Budgets, Overseeing of Revenue Collection and Expenditure.
- **County Treasury** - charged with responsibility of financial compliance.
 - **Hospital Management Team-** It comprises of the departmental heads in the hospital, who are the major decision makers and approvers of all the hospital are proposed budgets and projects
 - **Hospital Executive Expenditure Committee-** Consolidate and prepare the hospital proposed budget.
- **Hospital Infection and Prevention Control Sub-Committee-** Prevention of pathogens to patients, service providers, beddings, the community.
- Helps in waste disposal in the hospital.
- **Hospital MPDSR Committee (Maternal and Perinatal Death Surveillance Response)**




- Advocates policies, planning, service delivery and accountability towards ending preventable maternal and neonatal deaths.
- Facilitates targeted implementation of evidence based interventions to address the underlying causes of maternal deaths.
- **Hospital mortality Audit Committee-** Provides accountability and necessary improvement measures required for patient safety.
- **Hospital Quality Improvement Sub-Committee-** It helps in identifying gaps within the facility by ensuring quality of service through monitoring and evaluation.



Entity Headquarters

- f) Sirisia Sub-County Hospital
P.O Box 122 - 50208
Sirisia
Chwele- Lwakhakha Highway
- g) TEL:0769239037
email:sirisiasub-countyhospital@yahoo.com
- h) Kenya Commercial Bank
Operational Account-----1102027626
Bungoma Branch
Moi Avenue Street
- Cooperative Bank
Collection Account-----01141782311100
Bungoma Branch
Moi Avenue Street
- i) Independent Auditors
Auditor General
Office of Auditor General
Anniversary Towers Institute Way
Po Box 30084
GPO – 00100
Nairobi Kenya
- k) County Attorney
County Government of Bungoma
Po Box 437
Moi Avenue – 50200
Bungoma, Kenya

I. The Board of Management

Following the Gazette Notice No 10381 of the constitution of Kenya the County Government Act NO 17 of 2012, the health ACT NO 21 OF 2017 these members were appointed to the hospital Board of Management.






Ref	Members	Details
1	 MR. Zakayo Waliaula Chairman Board of Management	Retired ECDE Education Officer, Chairman Sirisia CDF-NG, BOG. Member At St. Anthony Boys School Sirisia. Chairman Sirisia Township Primary School
2.	 Dr. Dinah Nyasoro, Secretary to the Board, Medical Superintendent	County Pharmacist. Medical superintendent Sirisia sub county Hospital MOH. Sirisia Sub County
3.	 Mr David Masinde Machabe Chairman Finance And General Purpose Board Sub –Committee Alternate Member Adhoc Committee	Diploma In Public Administration University Of Eldoret 2011, Certificate In Laboratory Technologist Kenya Polytechnic 1981 O Level Class Of 1978 Division Four. Area Councillor Namwela Ward 2002 T0 2012, Director Kikai Rural Sacco 1994-2003 Chairman Board Of Management Binyenya Girls Secondary Sch 2015-2018

<p>4.</p>	 <p>Mr James Wekhanya 67 Years From South Kulisiru Malakisi Ward Tel 072308465 Chairman Board Audit Sub-Committee Alternate Member Adhoc Committee</p>	<p>O Level Class Of 1976 Accounting And Finance Kenya Insisitute Of Management Caltex Oil (K) Kisumu Deport Worked As Deport Clerk From 1977 T0 1979 Joined Nzoia Sugar Company Rose Ranks From Junior Clerical Officer To Superintendent Of Management Accounting From 1979 T0 2015</p>
<p>5.</p>	<p>Mr. Mark Barasa 50 Years Tel 0728058825 From Lwandanyi Ward Chairman Quality Assurance And Improvement, A Member Audit Sub-Committee Representing Persons Living With Disability</p>	<p>O Level Certificate Class Of 1985 Division Three, Diploma In Public Relation Class Of 1990 Industrial Rehabilitation Centre And Certificate In Performing/Fine Arts Class Of 1994 Ipal College Community Peer Educator, Vaccine Cordinator In Kulisiru Ward Community Health Educator, Health Volunteer During Covid 19 Outbreak 2020 To Date,Disease Surveillance Focal Person</p>
<p>6.</p>	 <p>M/S Roselyne Papa From Lwandanyi Ward Tel 0701229390</p>	<p>O-Level Certificate Division Three Class Of 1985, Certificate In Quran Studies,Guiding And Counseling. Chairlady Muslim Women Association Malakisi Jamia Mosque Lower Western Chapter From 2005 To Date. Chairlady Malakisi Business Community Since 2015 To Date.</p>




*Sirisia level 4 Hospital (Bungoma County Government)
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	Member Of Board, Sub Committee Finance And General Purpose. Alternate director a quality assurance improvement sub-committee. Representing religion community	
7.	M/S Salome Naliaka Namukana A Member Of General Purpose And Finance Board Sub Committee	Kenya National Union Of Teachers Treasurer Bungoma West Branch, Head teacher Chemwa Primary School. Chairlady Catholic Women Association Chemwa Sub Parish
8.	M/S Barasa Mildred Apiyo a Member of Audit sub-committee	Chairperson Women Group Lwandanyi Ward
9.	M/S Deborah Ateng Obwanaa a member of the quality mprovement Sub-committee representing the widwows	Board Member
10.	M/S Jane Kusienya Representing Civil Society	Sub-County administrator

II. Management Team

Ref	Management	Details
1.		<p>Dr Dinah Nyasoro Manager 1 B.Pharm, MPH-Health Systems Strengthening. MPSK. Medical Superintendent Sirisia Sub-County Hospital, Medical Officer Of Health Sirisia Sub County</p>
2.		<p>Abisai Kiboi Bachelors of Arts (Media and Communication) Diploma in Media and Communication, Diploma In Business Administration Health Administrative Officer</p>
		<p>Maurice Masinde Bachelors of Science in Nursing. Nursing officer in charge My responsibility is to coordinate nursing services in the hospital.</p>
4		<p>Oscar Juma Kate Final Level, Certificate In Monitoring And Evaluation, Diploma In Information Technology Accountant</p>
5		<p>Dr Olive Timina Bachelors in Pharmacy Head of Pharmacy</p>

*Sirisia level 4 Hospital (Bungoma County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2022*

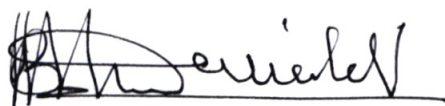
6		Mr. Henry Khaemba Diploma in Laboratory Technology Head of Laboratory
7.	Mr. David Makas Diploma In Medical Engineering	Head of Biomed
8	Mathew Cherop Diploma In Radiology Diploma In Radiology	Head of radiology
10.	Beatrice Awuor Certificate In Plaster Technology Certificate In Plaster Tec	Head Of Orthopaedic
11.	Evans Waswa Diploma In Physiotherapy	Head Of Physiotherapy
12.	Benson Wabwile Diploma In Supplies Chain Management	Head Of Procurement
13.		Thomas Sikuku Diploma In Public Health Head of Publication health
14.	Paul Wamalwa Diploma In Clinical Medicine And Surgery	Head of clinical.
15		Ruth Weisela Bsc Clinical Nutrition And Dietetics. Head of Nutrition

III. Chairman's Statement

On behalf of Sirisia sub county hospital and the entire community we BOM members would like sincerely to thank the county government and national government particularly the ministry of health and sanitation for the appointment to serve as HMC for 3 years.

The following members were appointed to serve;

- Zakayo M Waliaula - Chair
 - Dinah A. Nyasoro - Med Sup/ Sec
 - David Masinde Machabe – Member
 - Roselyne Nabwile Papa - Member
 - Salome Naliaka Namukana – Member
 - Mildred apiyo Barasa - Member
 - Mark Barasa - Member
 - James Wekhanya Muyeleele - Member
 - Deborah A Obwana - Member
-
- The HMC and HMT worked as a team. Our roles/ Responsibilities were to oversee Management of our Hospital with an aim to improve Health service delivery, empower community, planning, decision making and resource mobilization.



Mr. Zakayo Waliaula.

Chair of Hospital Management Committee.

iv. Report of The Medical Superintendent

Sirisia Sub County Hospital is a facility that offers quality healthcare services within the sub county. There have been lots of transformational changes and improvements in the financial year 2021/2022.

There has been a continuous effort to improve quality through consistent supply of health products and technologies (HPT), timely maintenance and servicing of equipment and staff motivation.

There has been expansion of range of services; the eye unit, dental unit among others.

Despite these milestones, the facility faced some challenges as listed below;

- Acute staff shortage
- Inadequate financial resources
- High poverty levels
- High inflation rates affecting pricing of commodities
- No functional theatre.

Financially, the hospital improved on its revenue collection and this is attributed to the high level of team work among the staff which led to improved quality of service delivery.



DR. Dinah Nyasoro.

Medical Superintendent

V. Statement Of Performance Against Predetermined Objectives

The hospital Management Team has made significant progress in the implementation of the Work Plan 2021-2022. Positive developments can be noted in all strategic areas. Information on the progress of investment indicators is available as well as health investment and support systems indicators and health infrastructure and equipment indicators. There is still an urgent need for greater investment in Human Resource for Health, Health financing and infrastructure, Health information, commodities and technologies. Analysis of performance is based on the following program areas (pillars)

- 1: To eliminate Communicable Conditions.*
- 2: To halt and reverse the increasing burden of non-communicable conditions.*
- 3: To reduce the burden of violence and injuries.*
- 4: To provide essential health services*
- 5: To minimize exposure to health risk factors*
- 6: To strengthen collaboration with health related sectors*

Pillars of health	Key Issues/Challenges* Relate to access (demand side) to care and/or quality (supply side) of service delivery	Priority interventions to address identified challenges
Eliminate communicable conditions	Staff shortage/Turnover and inadequate number of health workers.	Employ more staff across all cadres, Minimize staff movement, and Maintain Staff duty Rota
	Lack of adequate infrastructure and Equipment	Construct, equip and operationalize more inpatient wards. Complete and operationalize the 100 bed maternal and neonatal hospital Adequate funding by county government to enable expansion of services.

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	Stigma/ poor disclosure	Counseling and Psychological support Formation of support groups
	Poor documentation	Ensure proper documentation at service delivery points through training and mentorship program
	Poor health seeking behaviour Immunization coverage still below required nationwide immunization target of 95% Commodity stock out Covid-19 pandemic Stigma and poor disclosure Inadequate Human Resource	Create awareness through health education Strengthen defaulter tracing mechanisms Proper Forecasting, quantification & resource mobilization Strengthen testing and immunization Counseling and Psychological Advocate employment of more staff
Halt and reverse increasing burden of non-communicable conditions	Lack of awareness	Community sensitization about NCDS and screening
	Poor health seeking behavior	Health Education on availability of health services
	Religious and cultural beliefs and taboos	Health education on behavior change
	Knowledge gap on management of non-communicable conditions among Health Providers	Capacity building of health care providers
	Inadequate Funding for NCDs related activities	Allocate enough funding for activities that help to curb the surge of NCDs
	Inadequate health products and technologies in management and treatment of NCDs	Procurement of health products Technologies and management of NCDs

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Reduce the burden of violence & injuries	Inadequate inter-agencies collaboration	Enhance Linkage and collaboration
	Inadequate staffing to run accident and emergency Department	Employ specialized medical personnel/Capacity building of specialized personnel to handle Health Related cases.
	Lack of emergency preparedness Team	Set up and operationalize emergency preparedness Team
	Increased incidences of drug and substance abuse	Establishment of youth Friendly, counseling and rehabilitation center.
	Poor staff attitude	Sensitization of Health Providers
	Poor documentation and reporting	Source and orient staff on the use of violence and injuries reporting tools at facility level
	Cultural Beliefs	Create Awareness on Human rights and Health Education
	Lack of established GBV unit Lack of a safe house Lack Mental health and rehabilitation center	Construct and operationalize GBV unit Construct a safe house for GBV victims Construct a Mental health and rehabilitation center
Provide essential medical services	-Inadequate blood supply/Lack of blood screening services at facility level/county	-sensitization of the community on blood donation -ensure allocation of funds to run the drive (blood donation)
	Inadequate budget allocation for health products and technologies	-increase funding for health products and technologies at facility level
	Delayed payment of Salaries for contractual and casual employees	County government to ensure timely payment of salaries for contractual and casual employees

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Annual Report and Financial Statements for The Year Ended 30th June 2022

	Inadequate staffing High rate of staff attrition (exits) without replacement	Advocate for employment of more staff County to put in place a succession management plan
Minimize exposure to health risk factors	Lack of Adherence to quality standards	Performance of Quality checks: Mentorship, External Quality Assessment and Support Supervision
	Drug and substance abuse (High numbers noted among staff.)	Develop health promotion messages Construct a Rehabilitation Center
	Poor segregation of waste	Conduct regular planned CMEs on IPC
	Inadequate protective gears	Procure and ensure proper use of protective gear
	Negative Peer pressure	Intensify Health Education in the Community
	Cultural beliefs	Intensify Health Education in the Community
	Risky sexual behavior (unprotected sex)	Intensify Sex education among the adolescents (School Health Program) Provision of condoms
Strengthen collaboration with health-related sectors	Lack of funding to conduct regular meeting	-resource mobilization
	Knowledge gap on health related issues	-need for sensitization meetings for stakeholders
	Poor feedback mechanism	-strengthen feedback mechanism

VI. Corporate Governance Statement

The Hospital Management Committee/ Board met regularly throughout the year as stipulated. There were 4 meetings, held once in a quarter for the entire year.

There was good progress in guiding hospital achieve its objectives through rigorous planning, oversight and advice to the hospital management.

The board members were appointed by County Executive Committee Member for Health and Sanitation and there were clear ways of removing a member, induction and training on roles and functions of board members and there was clear distribution of roles to the various members.

The hospital has charters on service delivery displayed strategically around the hospital.

We also had sub committees that had 4 meetings in the year;

- Finance committee
- Quality and service delivery committee.
- Audit committee.

vii. Management Discussion and Analysis

Clinical Performance

Sirisia Sub County Hospital provides range healthcare services. It serves a population of about 28,000. It also offers services to the neighbouring country of Uganda through the Lwakhakha boarder.

Some of the services available are; mental clinic, Eye services, Physiotherapy services, Ortho Trauma services, surgery, internal medicine, emergency general medical services, paediatric, neonatology, dental, comprehensive HIV care, comprehensive neonatal and maternal services, Family planning, radiology and imaging plus inpatient and outpatient services. It also offers routine laboratory services and 24 hours pharmacy services.

The hospital strives to ensure that the services provided are safe, timely, appropriate, innovative, effective, evidence-based and in line with modern technological advancement. Clinical governance continues to be strengthened to improve patient safety and ensure quality healthcare.

The hospital patient attendance continues to increase despite the many challenges i.e. budgetary constraints, staff shortages etc.

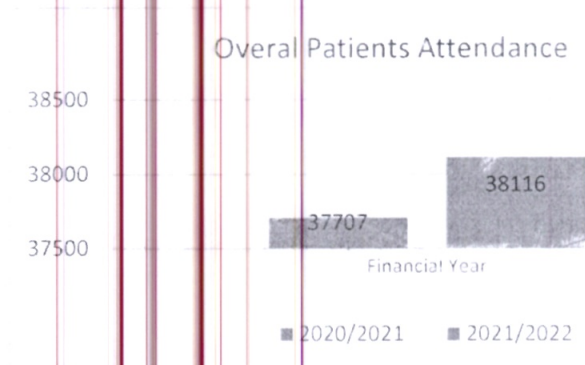
Overall patient attendance

The average patient attendance for the F/Y 21/22 was 38116 outpatient and 2403 in-patients.

Some of these patients are referred from other facilities rural facilities within the sub County while others are admitted from casualty unit.

The high number of admissions in the maternity ward is attributed to the free maternity program, an initiative by the National Government to ensure safe delivery for mothers called Linda Mama.

The Hospital's patient attendance analysis over the last financial year is as depicted in the chart below:



Specialized clinics Attendance

Sirisia Sub County Hospital runs several specialist clinics (MOPC, eye, orthopaedic, CCC/TB and Mental) to review, treat and follow up on patients with various conditions that require the special intervention. The clinics are run throughout the year with specific emphasis on patients' progress.

The chart below shows patient attendance trend in the major specialty clinics.



Bed occupancy rate.

In the year 2021/22 the bed occupancy rate averaged 57%.

The data is shown in the graph below:



Mortality Rate

During the period under review the death rate averaged 2%. This is attributed to the critically ill patients who seek treatment after the illness has advanced

Sirisia level 4 Hospital (Bungoma County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2022



Dr. Dinah Nyasoro
Medical Superintendent

VIII. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

Sirisia Sub County Hospital exists to transform lives. Its main objective is to provide quality comprehensive quality health care services through provision of patient centred health care services. Our clients are our priority. We aim to improve client experience through regular staff meetings mortality reviews lab clinical data interface, data reviews and also by partnering with various stakeholders to improve service delivery.

i) REVENUE/REPLOUGED BACK

All revenue collected at facility is budgeted and spent within the hospital for facility improvement and service delivery. We aim to ensure availability of appropriate health products and technologies, expansion of services, upgrading of amenities to improve work environment etc.

ii) MINIMISE CORRUPTION

The hospital has devised various strategies to minimise corruption. These includes strengthening of internal control mechanisms like clear segregation of duties with roles, strengthening the hospital advisory and disciplinary committee whose recommendations have been fully recommended. There is openness, team work and accountability.

iii) NO POLITICAL AFFILIATIONS

The Hospital management does not pay any allegiance or homage to any political relations. Its sole mandate is on service delivery.

iv) STAFF SHORTAGES

The hospital management board and the county health executives have allowed the hospital to curb shortages of staff through hiring of staff on short contracts. These have immensely improved service delivery.

v) ENVIRONMENTAL PERFORMANCE

The hospital has an infection prevention committee which is charged with the role of ensuring safe environment for healthcare workers, clients and hospital visitors. There is a clear policy on waste segregation and disposal both for drugs, non-pharms, human waste and bodies. The committee meets regularly to discuss and implement its findings.

vi) EMPLOYEE WELFARE

The employees are mainly hired and posted by the County Public Service Board. The hospital management role is to raise concern on shortages and needs. It engages casual employees through a competitive process and puts into consideration gender ratio. The hospital management encourages and supports its staff members to train and capacity build in various courses, both technical and professional to improve service

delivery. Some of the trainings include Kenya School of Government leadership courses, seminars, Continuous Medical Education.

It also recommends staff for diploma and masters programmes. There is an annual staff recognition and reward system whose main role is to reward excellence in performance. The staffs get presents, certificates and get to share a meal.

The facility observes the policy on safety and compliance with occupational and safety health act of 2007 (OSHA). The hospital also observes safety and adherence to HIV Policy on Post Exposure Prophylaxis, testing and treatment for HIV. It also adheres to the guidelines on occupational health and safety.

vii) MARKET PLACE PRACTICES-

a) RESPONSIBLE COMPETITION PRACTICE.

The hospital management has adopted an anti-corruption crusade messaging and interventions. It only engages in responsible political engagement. As a government entity it involves in fair competition and respects its competitors. The hospital offers quality health care services in collaboration with its partners. It adheres to code of ethics guidelines which apply to all staff. The hospital has a disciplinary and advisory committee which handles all corruption cases appropriately.

b) RESPONSIBLE SUPPLY CHAIN AND SUPPLIER RELATIONS

Sirisia Sub County Hospital offers fair competition to all its suppliers. The facility has opened up business to all who qualify as per public procurement and disposal act through prequalification award and payment.

RESPONSIBLE MARKETING AND ADVERTISEMENT

As a government hospital and as per ethical guidelines we do not advertise our health services.

c) PRODUCT STEWARDSHIP

The hospital observes patient rights and interest and offers patient centred care. Patient service charters are available clearly outlining services available, timelines and cost.

viii) CORPORATE SOCIAL RESPONSIBILITY / COMMUNITY ENGAGEMENTS

The hospital in this current year did not engage in Corporate Social Responsibility activities however it provided waivers and exceptions to the vulnerable members in the community. It has also carried out home based care to its clients.

X. Report of The Board of Management

The Board members submit their report together with the Audited Financial Statements for the year ended June 30, 2022, which show the state of Sirisia Level 4 hospital affairs.

Principal activities

The principal activity of the hospital is to provide comprehensive health care services to its clients.

Results

The results of the entity for the year ended June 30 are set out on page xiv to xviii

Board of Management

The members of the Board who served during the year are shown on pages viii and x. During the year 2021/2022 no board member resigned.

Auditors

The Auditor General is responsible for the statutory audit of Sirisia level 4 hospital in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015



Dr. Dinah Nyaroso

Medical Superintendent

XI. Statement of Board of Management's Responsibilities

Section 163 – Requires the county government to prepare annual financial statement, 164- of the Public Finance Management Act, 2012 requires the Board of Management to prepare financial statements in respect of Sirisia Sub County Hospital, which give a true and fair view of the state of affairs of the hospital at the end of the financial year/period and the operating results of the hospital for that year/period. 165 - Requires annual reporting by receivers of revenue. The Board of Management is also required to ensure that the hospital keeps proper accounting records which disclose with reasonable accuracy the financial position of the hospital. The council members are also responsible for safeguarding the assets of the hospital.

The Board of Management is responsible for the preparation and presentation of the hospital's financial statements, which give a true and fair view of the state of affairs of the hospital for and as at the end of the financial year (period) ended on June 30, 2022. 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 hospital. (v) Selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Board of Management accepts responsibility for the hospital'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 (sections 163,164,165). The Board members are of the opinion that the hospital's financial statements give a true and fair view of the state of hospital's transactions during the financial year ended June 30, 2022, and of the hospital's financial position as at that date. The Board members further confirm the completeness of the accounting records maintained for the hospital, which have been relied upon in the preparation of the hospital's financial statements as well as the adequacy of the systems of internal financial control.

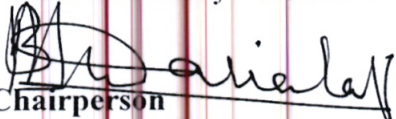
Nothing has come to the attention of the Board of management to indicate that the hospital will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Hospital's financial statements were approved by the Board on 30/06/2022 and signed on its behalf by:

Name: Mr. Zakayo Waliuua

Name: Dr Dinah Nyasoro

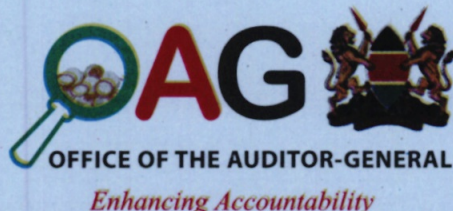


Chairperson
Board of Management

Accounting Officer

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON SIRISIA SUB-COUNTY LEVEL 4 HOSPITAL FOR THE YEAR ENDED 30 JUNE, 2022 – COUNTY GOVERNMENT OF BUNGOMA

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 the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance, which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, 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 controls, 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, 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 Sirisia Sub-County Level 4 Hospital – County Government of Bungoma set out on pages 1 to 24, which comprise of

Report of the Auditor-General on Sirisia Sub-County Level 4 Hospital for the year ended 30 June, 2022 – County Government of Bungoma

the statement of financial position as at 30 June, 2022, and the statement of financial performance, statement of changes in net assets, statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations, which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Sirisia Sub-County Level 4 Hospital – County Government of Bungoma as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012, the County Governments Act, 2012, the Health Act, 2017 and the Bungoma County Health Services Act, 2019.

Basis for Qualified Opinion

1. Unsupported Board of Management Expenses

The statement of financial performance reflects an amount of Kshs.1,675,480 in respect of Board of Management expenses as disclosed in Note 11 to the financial statements. However, the supporting documents such as board minutes, attendance registers, notices for the meetings, payment vouchers, a detailed ledger showing the amount paid to each Board member and information on whether the meetings were full Board or Committee meetings were not provided for review.

In the circumstances, the accuracy, validity and completeness of Board of Management expenses of Kshs.1,675,480 could not be confirmed.

2. Unsupported Cash and Cash Equivalents Balance

The statement of financial position reflects cash and cash equivalents balance of Kshs.1,778,076 which, as disclosed in Notes 14 and 18 to the financial statements, includes balances of Kshs.1,720,056 and Kshs.58,020 in respect of balances held in Kenya Commercial Bank and Cooperative Bank accounts, respectively. However, the supporting signed bank reconciliation statements and certificates of bank balances were not provided for review.

In the circumstances, the existence, completeness and accuracy of the cash and cash equivalents balance of Kshs.1,778,076 could not be confirmed.

3. Unsupported Receivables Balance

The statement of financial position reflects a balance of Kshs.1,565,000 in respect of receivables from exchange transactions as disclosed in Note 15 to the financial statements. However, the balance was not supported with a detailed ledger and ageing

analysis. Further, Management failed to disclose an amount of Kshs.288,742 due from National Health Insurance Fund (NHIF) as corroborated from NHIF records.

In the circumstances, the accuracy, existence, validity and completeness of the receivables from exchange transactions balance of Kshs.1,565,000 could not be confirmed.

4. Non-Disclosure of Property, Plant and Equipment

The statement of financial position reflects nil property, plant and equipment balance. However, review of the Hospital's records and physical verification revealed various assets including land, buildings, motor vehicles, furniture, computers and equipment which were not disclosed in the financial statements. Further, ownership documents for the land were not provided for audit.

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

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Sirisia Sub-County Level 4 Hospital 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 qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in 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, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in 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. Late Submission of Financial Statements

The Management of Sirisia Sub-County Level 4 Hospital – County Government of Bungoma submitted the financial statements for the year ended 30 June, 2022 to the Office of the Auditor-General on 15 April, 2024, more than 18 months after the statutory

deadline of 30 September, 2022 contrary to Section 149(2)(k) of the Public Finance Management Act, 2012 which states, *inter alia*, that an accounting officer shall, in respect of the entity concerned, not later than three months after the end of each financial year, prepare annual financial statements for that financial year and submit them to the Auditor-General for audit, with a copy to the County Treasury.

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

2. Lack of Quarterly Revenue Reports

The statement of financial performance reflects Kshs.23,595,269 in relation to the rendering of services -medical income as disclosed in Note 7 to the financial statements. However, the Hospital did not provide evidence to show that the reports were prepared and submitted the same to the County treasury with a copy to the Auditor General as per the requirement of Regulations 64(1) of the Public Finance Management (County Governments) Regulations, 2015 which requires the Accounting Officer or receiver of revenue or collector of revenue to prepare a quarterly report not later than the 15th day after the end of the quarter.

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

3. Unapproved Procurement Plan

Review of the Hospital's procurement procedures revealed that the Hospital did not have a procurement plan for the year under review. This is contrary to Section 53(2) of the Public Procurement and Asset Disposal Act, 2015 which requires an accounting officer to prepare an annual procurement plan which is realistic in a format set out in the Regulations within the approved budget prior to commencement of each financial year as part of the annual budget preparation process.

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

4. Inadequacies in Universal Health Care (UHC) as per Kenya Quality Health Model

4.1. Inadequate Staffing

Review of records provided established that the Hospital did not meet the staffing requirements for a Level 4 Hospital as per the Kenya Quality Model for Health Checklist for Level 4 hospitals. The staff shortage is as tabulated below:-

S/No.	Category	Recommended by the Kenya Quality Model for Health	In-Post	Deficit	% Deficit
1.	Medical Officers	16	2	14	88
2.	Anesthesiologists	2	1	1	50
3.	Surgeons	2	0	2	100
4.	Gynecologists	2	0	2	100

S/No.	Category	Recommended by the Kenya Quality Model for Health	In-Post	Deficit	% Deficit
5.	Pediatrics	2	0	2	100
6.	Radiologists	2	0	2	100
7.	Kenya Registered Community Health Nurses	75	15	60	80

On aggregate, the Hospital had a staff deficit of 82% towards achieving the quality health model in terms of staffing.

4.2 Non-Optimal Equipping Levels of the Hospital

Review of records and physical verification of available equipment and services offered revealed that the Hospital had a deficit in all the three compared to the Quality Health Management requirements of a level 4 hospital. These are as tabulated below.

#	Item	Recommended by the Kenya Quality Model for Health	In-Place	Deficit	% Deficit
1.	In-patient beds	150	31	119	79%
2.	ICU Beds	6	0	6	100%
3.	HDU Beds	6	0	6	100%
4.	Theatre	2	1	1	50%
5.	Newborn units	5	2	3	60%
6.	Newborn HDU Cots	5	3	2	40%
7.	Resuscitaire	2	1	1	50%
8.	Dialysis Machines	5	0	5	100%

Further, the Hospital lacked pediatric services, gynaecology services and renal services thus limiting the number of services the community could have benefitted from and the Hospital to operate at the desired levels anticipated by the Universal Health Coverage for a Level 4 hospital.

In the circumstances, the effectiveness of the Management to attain the highest standard of health could not be confirmed.

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, except for 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 overall governance were not effective.

Basis for Conclusion

1. Poor Management of Pharmaceuticals and Non-Pharmaceuticals Stocks

Review of management of pharmaceutical and non-pharmaceutical commodities at the Hospital revealed the stock cards used to issue drugs to various departments in the Hospital did not indicate the batch number and the expiry dates of the drugs.

In the circumstances, it was not possible to establish whether the issuance of drugs was on a First Expiry First Out (FEFO) basis.

2. Lack of Policy Documents

During the financial year under review, the Hospital did not have a risk management strategy in place and therefore, had no approved processes and guidelines on how to mitigate operational, legal and financial risks. Consequently, Management did not perform formal risk assessments on all key financial risk areas such as cash, revenue and expenditure. Further, it was noted that Management lacked a disaster recovery plan/business continuity plan and therefore crucial information may never be recovered in the event of a disaster.

In addition, the Hospital was operating without an approved waiver policy to show proper guidelines and procedures on waiver and therefore the effectiveness and sufficiency of the controls could not be confirmed.

In the circumstances, the Hospital may not achieve the desired objectives in the absence of crucial policy documents.

3. Ineffective Internal Audit and Audit Committee Function

Review of the Hospital's governance system revealed that it relied on the Internal Audit Unit of the County Executive and did not directly report to the audit committee of the Hospital but to the audit committee of the county government. Further, although the internal audit department carried out audits in the year under review, it did not submit any audit report on the operations of the Hospital to the Management. This is contrary to Regulation 167(1) of the Public Finance Management (County Governments) Regulations, 2015 which requires each County Government entity to establish an effective Audit Committee.

In the circumstances, there was no assurance of independence on the Hospital's financial reporting and risk management processes.

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 the 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 to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Hospital or 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 overall 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 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 Hospital's ability 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 Hospital to cease to continue 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 Hospital to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with 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.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

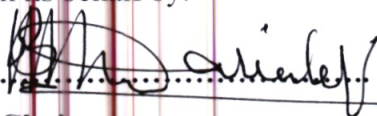
21 June, 2024

Sirisia sub county hospital (Bungoma County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2022

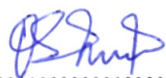
XIII. Statement of Financial Performance for The Year Ended 30 June 2022

Description	Notes	2021/22	2020/21
		Kshs	Kshs
Revenue from non-exchange transactions			
In-kind contributions from the County Government	6	10,325,849	-
Revenue from exchange transactions			
Rendering of services- Medical Service Income	7	23,595,269	-
Revenue from rent of facilities	8	190,350	-
Revenue from exchange transactions		23,785,619	-
Total revenue		34,111,468	-
Expenses			
Medical/Clinical costs	9	11,869,487	-
Employee costs	10	7,054,800	-
Board of Management Expenses	11	1,675,480	-
Repairs and maintenance	12	3,622,468	-
General expenses	13	7,081,693	-
Total expenses		31,303,928	-
Total other gains/(losses)		-	-
Net Surplus for the year		2,807,540	-

The Hospital's financial statements were approved by the Board on 30/06/2022 and signed on its behalf by:



Chairman
Board of Management



Head of Finance
ICPAK No:

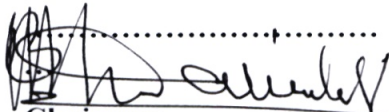



Medical Superintendent


XIV. Statement of Financial Position as of 30th June 2022

Description	Notes	2021/22 Kshs	2020/21 Kshs
Assets			
Current assets			
Cash and cash equivalents	14	1,778,076	-
Receivables from exchange transactions	15	1,565,000	-
Total Current Assets		3,343,076	-
Non-current assets			
Intangible assets	16	6,780,819	-
Total Non-current Assets		6,780,819	-
Total assets		10,123,894	-
Liabilities			
Current liabilities		6,780,818	
Trade and other payables	17	6,780,818	-
Net assets			
Accumulated surplus/Deficit		3,343,076	
		3,343,076	-
Total Net Assets and Liabilities		10,123,894	-

The Hospital's financial statements were approved by the Board on 30/06/2022 and signed on its behalf by:


 Chairman


 Head of Finance

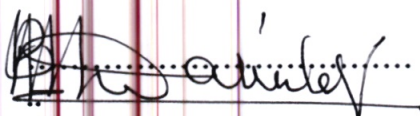

 Medical Superintendent

Sirsia Sub County Hospital(Bungoma County Government)
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XV. Statement of Changes in Net Asset for The Year Ended 30 June 2022

	Revaluation reserve	Accumulated surplus/Deficit	Capital	Total
			Fund	
As at July 1, 2020				-
Revaluation gain		-	-	-
Surplus/(deficit) for the year	-			-
Capital/Development grants	-			-
As at June 30, 2021	-	535,536	-	535,536
				-
At July 1, 2021	-	535,536	-	535,536
Revaluation gain		-	-	-
Surplus/(deficit) for the year	-	2,807,540	-	2,807,540
Capital/Development grants	-	-		-
At June 30, 2022	-	3,343,076	-	3,343,076

The Hospital's financial statements were approved by the Board on 30/06/2022 and signed on its behalf by:



**Chairman
Board of Management**



**Head of Finance
ICPAK No:**



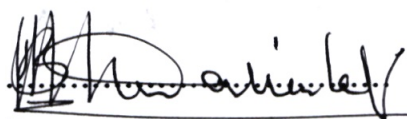
Medical Superintendent

Sirsia Sub County Hospital(Bungoma County Government)
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XVI. Statement of Cash Flows for The Year Ended 30 June 2022

Description	Note	2021/22 Kshs	2020/21 Kshs
Cash flows from operating activities			
Receipts			
Grants from donors and development partners		10,325,849	-
Rendering of services- Medical Service Income		23,595,269	-
Revenue from rent of facilities		190,350	
Total Receipts		34,111,468	-
Payments			
Medical/Clinical costs		8,599,138	
Employee costs		7,054,800	
Board of Management Expenses		1,675,480	
Repairs and maintenance		3,622,468	
General expenses		7,081,693	
Total Payments		28,033,579	-
Net cash flows from operating activities	18	8,023,358	-
Cash flows from investing activities			
Purchase of property, plant, equipment, & intangible assets		(6,780,818)	
Net cash flows used in investing activities		(6,780,818)	-
Cash flows from financing activities			
Net cash flows used in financing activities			
Net increase/(decrease) in cash and cash equivalents		1,242,540	-
Cash and cash equivalents at 1 July	19	535,536	
Cash and cash equivalents at 30 JUNE	19	1,778,076	-

The Hospital's financial statements were approved by the Board on 30/06/2022 and signed on its behalf by:



Chairman
Board of Management



Head of Finance
ICPAK No:



Medical Superintendent


XVII. Statement Of Comparison of Budget and Actual Amounts For The Year Ended 30 June 2022

Description	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilisation
	a	b	e=(a+b)	d	e=(c-d)	f=d/c%
	Kshs	Kshs	Kshs	Kshs	Kshs	
Revenue						
Transfers from the County Government			-		-	0%
Grants from donors and development partners			-		-	0%
Transfers from other Government entities	10,325,849.00		10,325,849.00	10,325,849	-	0%
Public contributions and donations			-		-	0%
Rendering of services- Medical Service Income	22,400,769.00		22,400,769.00	23,595,269	(1,194,500)	105%
Revenue from rent of facilities			-	190,350	(190,350)	0%
Finance / interest income			-		-	0%
Other receipts (<i>specify</i>)			-		-	0%
Total income	32,726,618.00	-	32,726,618.00	34,111,468	(1,384,850)	104%
Expenses						
Medical/Clinical costs	15,245,800.00		15,245,800.00	11,869,487.00	3,376,313	78%
Employee costs	7,054,800.00		7,054,800.00	7,054,800.00	-	0%
Remuneration of directors	311,953.00		311,953.00	1,675,480.00	(1,363,527)	0%
Repairs and maintenance	2,262,701.00		2,262,701.00	3,622,468.00	(1,359,767)	160%
Grants and subsidies			-		-	0%
General expenses	4,892,268.00		4,892,268.00	7,081,693.00	(2,189,425)	145%
Finance costs			-		-	0%
Total Expenditure	29,767,522.00	-	29,767,522.00	31,303,928	(1,536,406)	105%


Surplus for the period	2,959,096.00	-	2,959,096.00	2,807,540.00	151,556	0%
Capital expenditure	2,959,096.00	-	2,959,096.00	2,807,540.00	151,556	0%

The Hospital's financial statements were approved by the Board on 30/06/2022 and signed on its behalf by:


 Chairman
 Board of Management



 Head of Finance
 ICPAK No:



 Medical Superintendent

XVIII. Notes To the Financial Statements

1. General Information

Sirisia level 4 hospital is established by and derives its authority and accountability from PFM Act. The hospital is wholly owned by the Bungoma County Government and is domiciled in Bungoma County in Kenya. The hospital principal activity is to provide comprehensive health care services and training to the citizens of Sirisia, Bungoma County and beyond

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 Sirisia level 4 hospital accounting policies. The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 3. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of Sirisia Level 4 Hospital. The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

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.

i. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2022.

Standard	Effective date and impact:
<p>IPSAS 41: Financial Instruments</p>	<p>Applicable: 1st January 2023:</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 Entity'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 Entity'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 2023</p> <p>The objective of this Standard is to improve the relevance, faithful representativeness and comparability of the information that a reporting Hospital 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> <ol style="list-style-type: none"> (a) The nature of such social benefits provided by the Entity; (b) The key features of the operation of those social benefit schemes; and (c) The impact of such social benefits provided on the Entity's financial performance, financial position and cash flows.
<p>Amendments to Other IPSAS resulting from IPSAS 41,</p>	<p>Applicable: 1st January 2023:</p> <ol style="list-style-type: none"> 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.

Sirisia Level 4 Hospital (Bungoma County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2022

Financial Instruments	<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 2023</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 <p>Standard no longer included in the 2021 IPSAS handbook as it is now superseded by IPSAS 41 which is applicable from 1st January 2023.</p>
IPSAS 43	<p>Applicable 1st January 2025</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 cash flows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
IPSAS 44: Non-Current Assets Held for Sale and Discontinued Operations	<p>Applicable 1st January 2025</p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p>

	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.
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ii. Early adoption of standards

The hospital did not early – adopt any new or amended standards in the year 2021/2022

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 hospital and can be measured reliably.

Revenue from exchange transactions

Rendering of services

Sirisia level 4 hospital recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

Sale of goods

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

Interest income

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

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the entity's right to receive payments is established.

Rental income

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

b) Budget information

The original budget for FY 2021/2022 was approved by County assembly in May 2021. No Subsequent revisions or additional appropriations were made to the approved budget. The entity'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.

Taxes

Sales tax/ Value Added Tax

Expenses and assets are recognized net of the amount of sales tax, except:

- When the sales tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case, the sales tax is recognized as part of the cost of acquisition of the asset or as part of the expense item, as applicable.
- When receivables and payables are stated with the amount of sales tax included. The net amount of sales tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the statement of financial position.

c) Property, plant and equipment

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

d) Intangible assets

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

e) Research and development costs

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

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

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

f) Financial instruments

Financial assets

Initial recognition and measurement

Financial assets within the scope of IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets, as appropriate. The Hospital determines the classification of its financial assets at initial recognition.

g) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition.

Costs incurred in bringing each product to its present location and conditions are accounted for as follows:

- Raw materials: purchase cost using the weighted average cost method
- Finished goods and work in progress: cost of direct materials and labour, and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs

After initial recognition, inventory is measured at the lower cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower cost and the current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Entity.

Contingent liabilities

The Hospital 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.

Contingent assets

The Hospital 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 Hospital 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.

h) Changes in accounting policies and estimates

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

i) Employee benefits

Retirement benefit plans

Sirisia level 4 Hospital does not provide retirement benefits for its employees and directors.

j) Foreign currency transactions

Sirisia level 4 hospital does not transact in any foreign currencies.

k) Borrowing costs

Borrowing costs are not capitalized against qualifying assets as part of property, plant and equipment.

Related parties

Sirisia level 4 Hospital regards a related party as a person or a hospital with the ability to exert control individually or jointly, or to exercise significant influence over Sirisia level 4 hospital, or vice versa. Members of key management are regarded as related parties and comprise the directors, the CEO/principal and senior managers.

l) Service concession arrangements

Sirisia level 4 hospital analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the Hospital recognizes that asset when, and only when, it controls or regulates the services. The operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the hospital also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

m) 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.

n) Comparative figures

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

o) 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, 2022.

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of Sirisia level 4 hospital financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Estimates and assumptions

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

Useful lives and residual values

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

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

Provisions

No provisions were raised.

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6. In kind Contributions from the County Government.

Description	2021/22	2020/21
	KShs	KShs
Salaries and wages(contractured employees)	7,054,800	
Pharmaceutical and Non-Pharmaceutical Supplies	3,271,049	
Total grants in kind	10,325,849	-

7. Rendering of Services-Medical Service Income

Description	2021/22	2020/21
	KShs	KShs
Pharmaceuticals	2,113,775	
Laboratory	1,418,280	
Radiology	56,100	
Orthopedic and Trauma Technology	268,650	
Ear Nose and Throat service	300	
Nutrition service	28,000	
Dental services	26,800	
Other medical services income	19,683,364	
Total revenue from the rendering of services	23,595,269	-

8. Revenue From Rent of Facilities

Description	2021/22	2020/21
	KShs	KShs
Conference hall hire	190,350	
Total Revenue from rent of facilities	190,350	-

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9. Medical/ Clinical Costs

Description	2021/22
	KShs
Laboratory chemicals and reagents	615,300.00
Food and Ration	2,246,870.00
Uniform, clothing, and linen	799,000.00
General office Expenses	1,130,740.00
Dressing and Non-Pharmaceuticals	1,763,600.00
Household	318,900.00
Pharmaceutical supplies	925,669.00
Sanitary and cleansing Materials	746,959.00
Purchase of Medical gases	21,500.00
X-Ray/Radiology supplies	30,600.00
Other medical related clinical costs (<i>specify</i>)	-
Total medical/ clinical costs	8,599,138.00

10. Employee Costs

Description	2021/22
	KShs
Salaries, wages, and allowances	7,054,800
Employee costs	7,054,800.00

11. Board of Management Expenses

Description	2021/22
	KShs
Sitting allowance	1,675,480.00
Total	1,675,480.00

12. Repairs And Maintenance

Description	2021/22
	KShs
Property- Buildings	1,755,500.00
Medical equipment	412,140.00
Furniture and fittings	404,000.00
Computers and accessories	456,970.00
Motor vehicle expenses	479,358.00
Total repairs and maintenance	3,622,468.00

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13. General Expenses

Description	2021/22
	KShs
Advertising and publicity expenses	350,000.00
Catering expenses	1,351,100.00
Insecticides and rodenticides	115,000.00
Bank charges	76,940.00
Daily subsistence allowances	35,700.00
Electricity expenses	1,371,845.00
Travel and accommodation allowance	1,048,260.00
Courier and postal services	9,450.00
Printing and stationery	132,000.00
Refined fuel	1,260,000.00
Other fuel	160,700.00
Firefighting equipment	107,000.00
Water and sewerage costs	147,000.00
Telephone and mobile phone services	188,000.00
Internet expenses	92,000.00
purchase of specialised equipment	636,000.00
Total General Expenses	7,080,995.00

14. Cash And Cash Equivalents

Description	2021/22
	KShs
Current accounts	1,778,076.00
Total cash and cash equivalents	1,778,076 .00

15. Detailed Analysis of Cash and Cash Equivalents

Description		2021/22
Financial institution	Account number	KShs
a) Current account		
Kenya Commercial bank	1102027626	1,720,055.53
Co-Operative Bank, etc	0114178311100	58,020.02
Sub- total		1,778,075.55
b) On - call deposits		
Kenya Commercial bank		
Equity Bank – etc		
Sub- total		
c) Fixed deposits account		
Bank Name		

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Sub- total		
d) Others(specify)		
cash in hand		
Mobile money- Mpesa, Airtel money		
Sub- total		
Grand total		1,778,075.55

16. Receivables From Exchange Transactions

Description	2021/22
	KShs
Medical services receivables	1,565,000.00
Total receivables	1,565,000.00

17. Trade And Other Payables

Description	2021/22
	KShs
Trade payables	6,780,818.00
Total trade and other payables	6,780,818.00

18. Cash Generated from Operations

	2021/22	2020/21
	KShs	KShs
Surplus for the year before tax	2,807,540	
Adjusted for:		
Increase in inventory		
Increase in receivables	1,565,000	
Increase in deferred income		
Increase in payables	6,780,818	
Increase in payments received in advance		
Net cash flow from operating activities	8,023,358	-

19. Financial Risk Management

Sirisia level 4 hospital's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The company's overall risk management programme focuses on the unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The company does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

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

(i) Credit risk

The hospital has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance

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with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the company's management based on prior experience and their assessment of the current economic environment.

(ii) Liquidity risk management

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

(iii) Market risk

Sirisia level 4 hospital has put in place an internal audit function to assist it in assessing the risk faced by the hospital on an on-going basis, evaluate and test the design and effectiveness of its internal accounting and operational controls. Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the entity's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee.

Sensitivity analysis

Sirisia level 4 hospital analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year.

iv) Capital Risk Management

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

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	2021/22
	Kshs
Accumulated surplus/deficit	3,437,742.00
Total funds	3,437,742.00
Total borrowings	0
Less: cash and bank balances	1,778,076.00
Net debt/ (<i>excess cash and cash equivalents</i>)	1,778,076.00
Gearing	52%

20. Related Party Balances

Nature of related party relationships

Entities and other parties related to the hospital include those parties who have the ability to exercise control or exercise significant influence over its operating and financial decisions.

Related parties include management personnel, their associates, and close family members:

Government of Kenya

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

- i) The National Government;
- ii) County government of Bungoma;
- iii) Board of Directors
- iv) Key management

Description	2021/22
	Kshs
Transactions with related parties	
a) Expenses incurred on behalf of related party	
Payment of salaries and wages	7,054,800
Payment for medical drugs and non pharms	3,271,049.00
Total	10,325,849.00

21. Events After The Reporting Period

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

22. Ultimate And Holding Entity

Sirisia level 4 hospital is a State Corporation/ or a Semi- Autonomous Government Agency under the department of health. Its ultimate parent is the County Government of Bungoma

23. Currency

The financial statements are presented in Kenya Shillings (Kshs).

*Sirisia level 4 Hospital (Bungoma County Government)
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XIX. Appendices

Appendix 1: Progress on Follow Up Of Auditor Recommendations

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

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

Guidance Notes:

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



Accounting Officer
(To be signed by the accounting officer of the Hospital)

