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REPORT

OF

THE AUDITOR-GENERAL

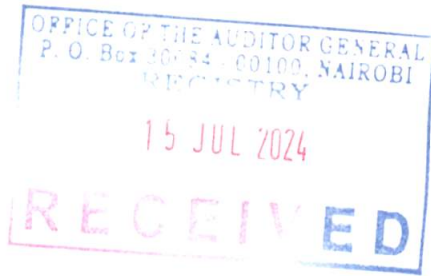
ON

KARURI LEVEL 4 HOSPITAL

**FOR THE YEAR ENDED
30 JUNE, 2023**

COUNTY GOVERNMENT OF KIAMBU

DATE IS LAID	
DATE	09/10/2024
TABLED BY	S. M. L
COMMITTEE	—
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Revised 30th June 2023



COUNTY GOVERNMENT OF KIAMBU
DEPARTMENT OF HEALTH SERVICES

KARURI LEVEL IV HOSPITAL
(Kiambu County Government)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2023

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

Karuri Hospital (Kiambu County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2023

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1. ACRONYMS & GLOSSARY OF TERMS

CCC	Comprehensive Care Clinic
CHIS	County Health Information System
CHMT	County Health Management Team
CPA	Certified Public Accountant
CSR	Corporate Social Responsibility
CWC	Child Welfare Clinic
EEC	Executive Expenditure Committee
Fiduciary Management	Key management personnel who have financial responsibility in the entity.
HMT	Hospital Management Team
I/C	In Charge
ICPAK	Institute of Certified Public Accountant (Kenya)
IPSAS	International Public Sector Accounting Standards
KEMSA	Kenya Medical Supplies Authority
KMTC	Kenya Medical Training College
MED SUP	Medical Superintendent
MOH	Ministry of Health
MOPC	Medical Outpatient Clinic
NHIF	National Health Insurance Fund
NSSF	National Social Security Fund
OSHA	Occupational Health & Safety Act
PFMA	Public Finance Management Act
SDGs	Sustainable Development Goals
UHC	Universal Health Care

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2. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

Karuri Level IV Hospital is a level IV hospital established under gazette notice number 465 of 24th January 2014 and is domiciled in Kiambu County under the Department of Health Services. The hospital is governed by a Board of Management.

(b) Principal Activities

The principal activity/mission/ mandate of the hospital is to provide health services

VISION

To promote and participate in the provision of quality, curative, and rehabilitative services to all clients.

MISSION

To provide efficient and high-quality medical services that are accessible, equitable, and affordable.

(c) Key Management

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

- The county department of Health
- Board of Management
- Medical Superintendent
- Health Management Team

(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No.	Name	Designation
1	Dr Janet Ngethe	Medical Superintendent (On Leave Wef 27th December 2022)
2	Dr Patience W Karimi	Ag. Medical Superintendent (Wef 28th December 2022)
3	Blandine Kiguru	Nursing Service Manager
4	CPA David Kinuthia	Head of Finance (Wef 8th September 2022)
5	Manase Kamau	Head of Finance (Up to 7th September 2022)
6	David Gachoya	Head Of Supply Chain (Up to 5th March 2023)
7	Joel Gitau	Head Of Supply Chain (Wef 6th March 2023)
8	Dr Patience W Karimi	Pharmacist I/C (Up to 27th December 2022)
9	Dr George Mwangi	Ag. Pharmacist I/C (Wef 28th December 2022)
10	Richard Munene	Clinical Officer I/C
11	Peter Ngoro	Public Health I/C
12	Gladys Gitau	Nutritionist I/C
13	Beatrice Giteru	Laboratory I/C
14	Edith Mbugua	Health Records I/C
15	Dr Lucy Macharia	Dentist I/C

(e) Fiduciary Oversight Arrangements

The facility has established the following committees that provide fiduciary oversight in the management of hospital affairs;

- The Executive Expenditure Committee (EEC)
- The Inspection and Acceptance Committee
- Medicines and Therapeutics Committee
- Infection prevention committee
- Training/Ethics/Research Committee

(f) Hospital Contacts

Karuri Level IV Hospital
P.O. Box 65-00219 Karuri
Off Banana Road
Kiambu County, Kenya
Telephone: (+254) 719856761
E-mail: karurisdh@gmail.com

(g) Hospital Bankers

Kenya Commercial Bank,
Village Market Branch
P.O. Box 1066-00621
Village Market.

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

(j) County Attorney

County Attorney
P.O. Box 2344-00900
Kiambu

3. THE BOARD OF MANAGEMENT

Dr Cosmas Kimama is the chairman of the Karuri Level IV Hospital Board. He has served on other Hospital Boards and Committees within Kiambu County for the last eight years.

Currently, he is a private practitioner and has been instrumental in guiding the facility through his experience in governance and the medical field.



Evangelist **Grace Wandithia** is a member of the Karuri Hospital Board.

She holds a degree in theology and has been an evangelist for the last 12 years.

She has been positively impacting the community through ministering.

Margaret Njeri Mbugua holds a Master of Science degree in Clinical psychology and a Bachelor's degree in Counselling psychology.

She has 15 years of experience as a counselling/clinical psychologist.



Njoroge Njenga is an A-level graduate. He is a documents clerk at the United Nations Environmental Programme (UNEP).

He has been a Pastor since the year 2000 as well.

Dr Patience Karimi is the **acting Medical Superintendent** and **Secretary** to the **Hospital Board**.

Dr Patience holds a Bachelor in Pharmacy from the University of Nairobi and a Masters in Clinical Pharmacy (Internal Medicine & Oncology) from the University of Nairobi.



4. KEY MANAGEMENT

Dr Patience Karimi is the **acting Medical Superintendent** and **Secretary** to the **Hospital Board**.

Dr Patience holds a Bachelor in Pharmacy from the University of Nairobi and a Masters in Clinical Pharmacy (Internal Medicine & Oncology) from the University of Nairobi.



CPA David Kinuthia is the **Head of finance**. CPA Kinuthia has over 15 years of experience in public-sector accounting and donor-funded programs.

He holds a Bachelor of Business Management (Finance & Accounts) and a Diploma in Application of Business Analytics.

He is a Certified Public Accountant and a member of the Institute of Certified Public Accountants (ICPAK)

Joel Gitau is the **Head of Supply Chain**. He holds a Diploma in Purchasing and Supply Management from Jomo Kenyatta University of Agriculture and Technology.



Blandina Ngunyo is the **Nursing Services Manager**. She holds a Bachelor of Science in Nursing from the University of Nairobi.

Edith Mbugua is the **Health Records In-charge**. She has a Diploma in Health Records and IT.



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Dr George Mwangi is the **acting Pharmacist In-charge**. He holds a Bachelor's in pharmacy from the University of Nairobi and a Master's in health economics from the University of Nairobi.

He is involved in ensuring all pharmaceutical products are available including medical drugs.

He is also in charge of the facility pharmacy, ensuring proper supply chain management for pharmacy commodities and patient-centred pharmacy practice is followed to achieve outcomes.

Beatrice Giteru is the **Laboratory In-charge**. She has a Diploma in Medical Laboratory from Nairobi Technical Institute.



Richard Munene is the **Clinical officer In-charge**. Richard holds a Bachelor of Science (Clinician Medicine) from Egerton University.

Gladys Gitau is the **Nutritionist In-Charge**. She holds a Diploma in clinical and community nutrition from Mount Kenya University.



5. CHAIRMAN'S STATEMENT

It is with pleasure we present the Hospital's 2022/2023 Annual Report and Financial Statements. The report is a summary of the activities the hospital undertook translated financial and statistically. Deliberate efforts have been collectively applied by stakeholders to ensure the report depicts a true and fair presentation of the financial affairs of the hospital.

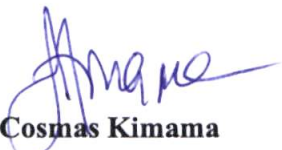
During the period the hospital has progressively expanded and its services and as a result the workload has grown to over 74,000. With the commitment of the County to expand the current structure and relocating KMTC the hospital will have adequate space to erect new buildings This expansion has seen growth in infrastructure, scope of services rendered and health care providers.

The responsibility of driving good corporate governance and stewardship of the Hospital is vested in the Hospital Board. The Board provides strategic direction while the Medical Superintendent assisted by the Hospital Management is accountable to the Board for implementing the strategy. The hospital board will develop a strategic plan which will steward the hospital in the next five years towards being a provider of efficient and high-quality medical services that are accessible, equitable and affordable.

First and foremost, I would like to thank our clients for demonstrating their trust in us with their health care needs and being our motivation to service delivery excellence.

At the same time, I would like to thank my fellow Board Members for their unwavering support and for applying their highest professional standards in carrying out the business of the Board and in decision making.

I would also like to thank the County Government of Kiambu not only for its continued support of Hospital's development agenda but also for creating enabling environment for the hospital to meet its objectives. I recognize our partners and stakeholders who continue to strengthen our partnership through financial support which ensures we remain in course to deliver to our clients.


Dr Cosmas Kimama
Chairman Board of Directors
Karuri Level IV Hospital

Karuri Hospital (Kiambu County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2023

6. REPORT OF THE MEDICAL SUPERINTENDENT

I am delighted to present the hospital's annual report and financial statements for the year 2022/23. The blessings and stewardship of the hospital board has steered us towards realising the objective set at the beginning of the financial period. HMT has been supportive and played a critical role in ensuring the hospital operational objectives were met despite the numerous challenges. The report highlights the hospital's operational and financial performance.

Operational Performance

As per the 2019 census the population of Karuri ward was 194,342. The population has been growing tremendously at a rate of 2.87% as a result of the influx of working-class people from Nairobi coming to look for cheaper and convenient accommodation in this township. Most of these people seek services in the hospital leading to a surge in workload of 74,022 during the period.

About 7% of our clients sought ANC services. This however translated to unfavourable conversion of ANC visits to deliveries of 5.4%. Lack of a theatre and reliable ambulatory services were the major reason for the poor performance. The higher workload in CWC of 18% compared to about 1% deliveries further illustrate that our clients preferred to deliver elsewhere.

General outpatient accounted to more than half of the workload with seeking psychiatric services less than 1% of the workload.

Financial Performance


In order to meet operations and maintenance costs, the hospital relies on internally generated revenue from either FIF or NHIF. During the year period, the hospital generated Ksh 8,992,571. The revenue generated during the period was utilized to fund hospital expenditure totalling Ksh **12,418,868**. The hospital funds utilization rate was 113% resulting in a deficit of Ksh **1,162,402**.

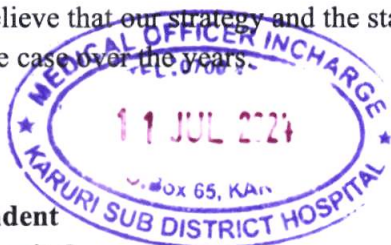
Acknowledgement

On behalf of the Board, I would like to thank all our stakeholders especially the County Government of Kiambu and development partners for the support they continue to accord the hospital without which our achievements would not have been realized.

As we move into a new financial year, I would like to express my gratitude to Karuri Level IV hospital staff, departmental heads and the Board, who take such pride in their work, and who exemplify our hospital's mission and values each day.

Finally, I strongly believe that our strategy and the staff in place will consistently drive our growth in the future as has been the case over the years.


Dr Janet Ngethe
Medical Superintendent
Karuri Level IV Hospital



7. CORPORATE GOVERNANCE STATEMENT

The members of the Board of Management who served during the year are as shown below

Dr Cosmas Kimama	Board Chairman
Evangelist Grace Wandithia	Board Member
Pastor Nicholas Njoroge Njenga	Board Member
Margaret Njeri Mbugua	Board Member
Ms. Alice Wanjiru Kariuki	Board Member
Dr Patience W Karimi	Ag Secretary to the Board

The Chairman, in conjunction with the Medical Superintendent, sets the agenda for each Board meeting which is circulated at least seven days prior to meeting. In the year under review, the Board held a total of 4 meetings to introduce board members to the Hospital Management Team and Staff, approve the Annual Work plans and Annual Budget and to discuss pertinent issues relating to strategy, performance and sustainability of the Hospital.

Appointment and Removal of Board

The board members are appointed by County Executive Member for Health. Names of the appointed members and changes thereto are published in the Kenya Gazette.

Board members may remove from office any member who;

- (a) has been absent for 3 consecutive meetings without the chairman permission
- (b) is adjudged bankrupt
- (c) is unable to discharge his/her duties due to physical or mental capacity
- (d) violates or is suspected of violating the provision of chapter 6 of the constitution
- (e) is charged with a criminal offence in the court of law
- (f) conflict of interest

Roles and Functions of Board

The responsibility of driving good corporate governance and stewardship of the Hospital is vested in the Board of Management supported. The Board, through its committees provides strategic direction while the Medical Superintendent assisted by the Hospital Management Team is accountable to the Board for implementing the strategy. Board members are expected to be responsible, prudent and skillful while carrying out their fiduciary duties on behalf of the Hospital. The roles and responsibilities of the Board include:

- (a) Responsible for providing oversight over the administration and management of the Hospital.
- (b) Promoting the development of the Hospital.
- (c) Approving plans and programs for implementing county health strategies in the Hospital.
- (d) Approving annual estimates of the Hospital before submission to the Executive member and carrying out any other function and any other functions assigned by the Executive member in furtherance to the realization of the purpose of this act.

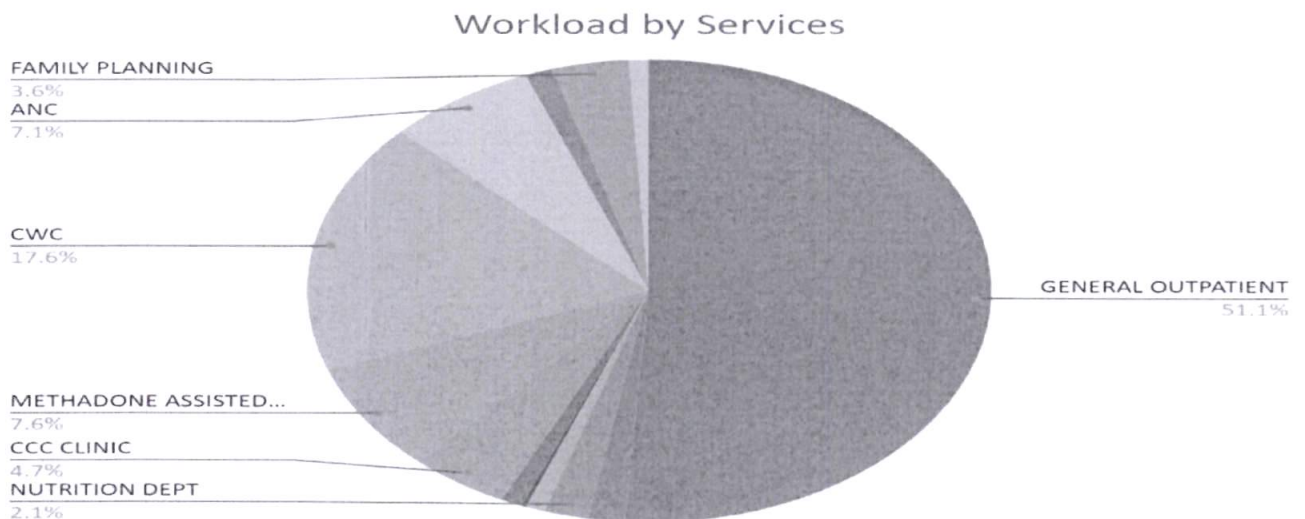
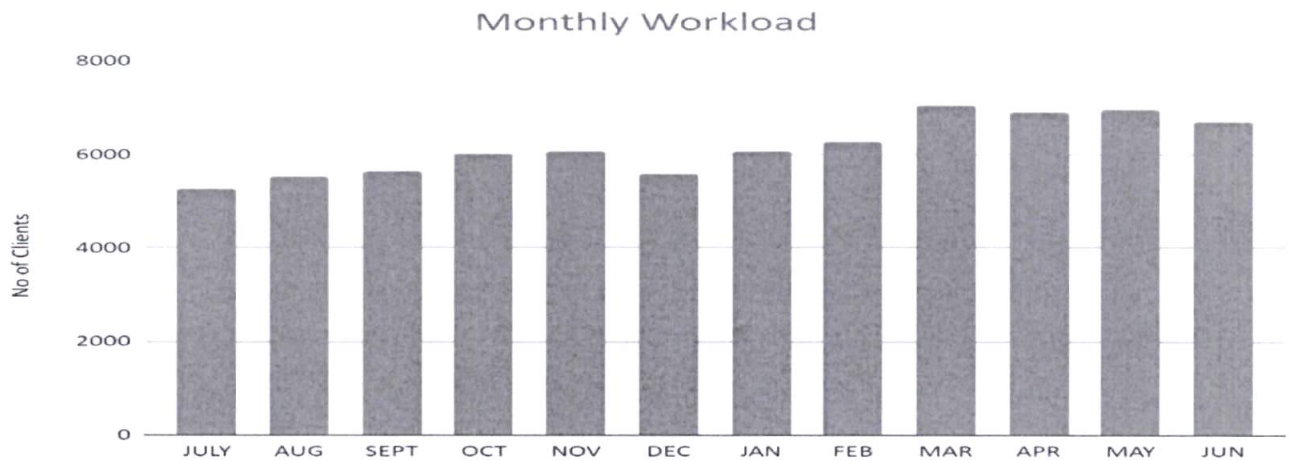
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8. MANAGEMENT DISCUSSION AND ANALYSIS

The hospital strives to ensure that the health care services provided are safe, timely, appropriate, innovative, effective, evidence-based and in line with modern technological advances. Clinical governance has continually been strengthened to improve patient safety and ensure quality healthcare. The hospital patient attendance continues to increase despite the many challenges including inadequate budgetary allocations and constrained workforce the patient attendance has continued to increase.

Workload

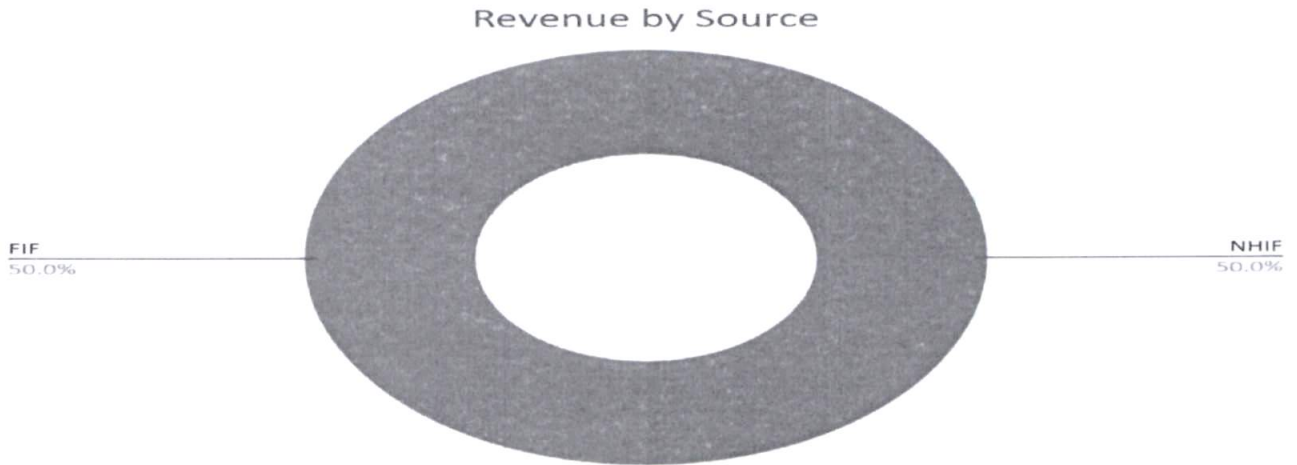
The number of clients who visited the hospital to seek medical services was 74,022 with a monthly average of about 6,170 clients. The charts below show the monthly client attendance and client attendance by service.



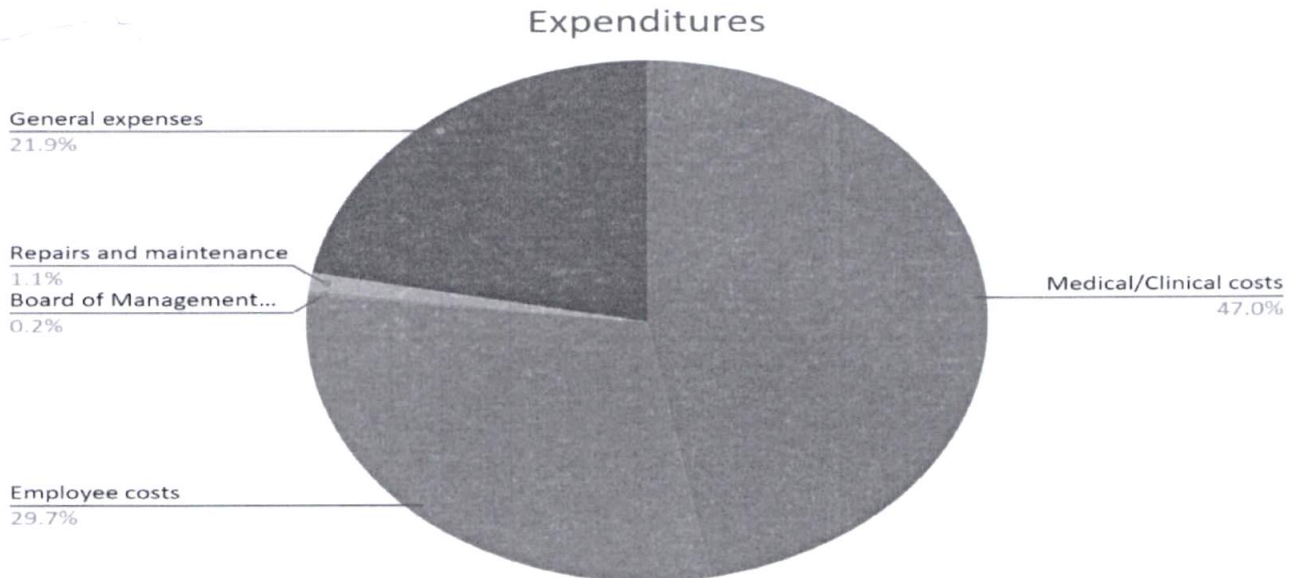
Financial Performance

The Hospital revenue comprises of fees charged for services rendered and in-kind contributions from the County Government and the public. The fees charged are further categorized as either FIF directly paid by client or NHIF for client under this cover.

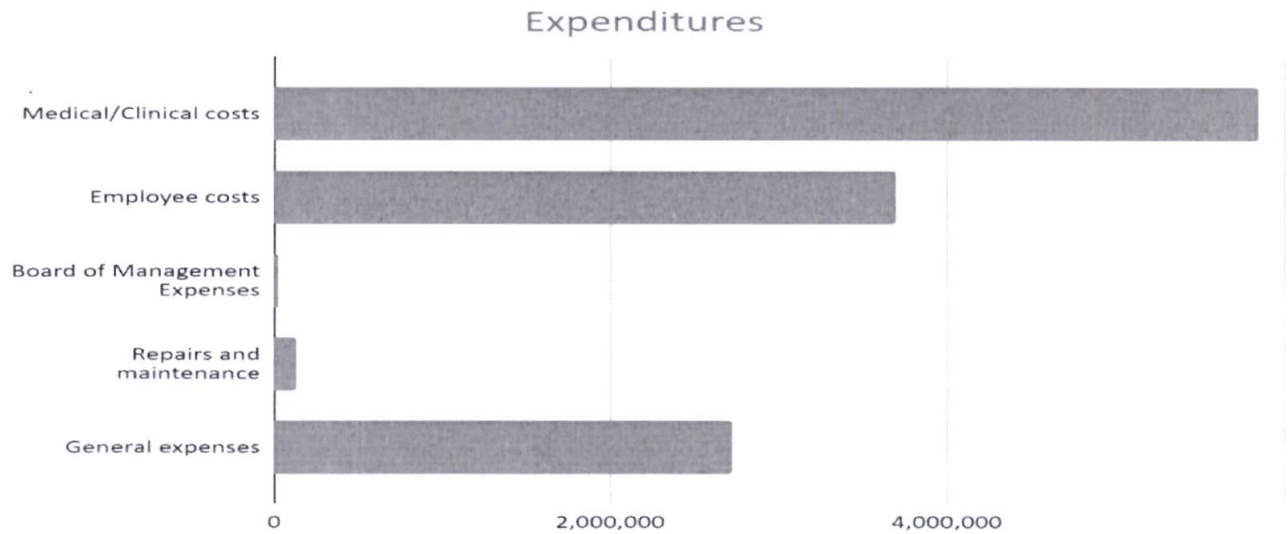
Revenue generated in the year under review was Ksh **11,256,466**. The sources of revenue and the trend over the last twelve months are as depicted in the charts below.



The revenue generated during the period financed hospital expenditure totaling Ksh **12,418,868**. Funds utilization in the year under review and the expenditure trend are depicted in the charts below.



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The hospital recorded a deficit of Ksh **1,162,402** during the year.

The hospital held a total amount of Ksh **201,974** in cash and cash equivalents as at 30th June 2023.

Dr Janet Ngethe
Medical Superintendent
Karuri Level IV Hospital

9. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

As a hospital, we recognize that we must conduct our operations in a manner that considers the environmental and social impact to ensure the success and longevity of providing health services. We are committed to being transparent, candid and open about our activities and this report is a reflection of that commitment.

At Karuri Level IV Hospital, we have a pragmatic approach to sustainability. We focus on identifying and putting into practice initiatives and programs that deliver real world and lasting benefits.

(i) Sustainability Strategy and Profile

Engaging with stakeholders informs our decision making, strengthens our relationships and helps us deliver our commitments and succeed in health care service delivery. In order to achieve these goals, we recognise that we must work in partnership with other interested stakeholders who share our commitment and have a stake in our business.

We actively engage with the County Government, regulators, customers, suppliers, investors and individual citizens to create an environment that is supportive of solutions.

(ii) Environmental Performance

In our offices and clinical areas, we continue to encourage employees to help reduce energy consumption by switching off their computers and lights at the end of the day.

The hospital has planted trees to conserve soil, provide shade for parked vehicles and firewood for use in the kitchen. The trees have also created habitat for birds and other small animals.

Our target is to launch the HIS by the end of 2022.

In packaging of medicine, we are using environmentally friendly bags. In medical waste, we are also using bags which are clearly marked for clinical waste, bottles and left-over foods. Staffs are also provided with personal protective equipment.

(iii) Employee Welfare

Employees are encouraged and supported to continually build on their skills and knowledge. The hospital allocates funds every year to support staff in learning and development program. These include courses on leadership, management and technical competencies relevant to each employee.

Additionally, the hospital organizes CMEs every week to allow our health care workers learn and discover viable ways to improve on the patient care they deliver and effectively manage a career in the ever-changing landscape of the medical industry.

The board has approved the establishment of staff welfare and allowed establishment of rental facilities to provide funds.

Karuri Hospital (Kiambu County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2023

(iv) Responsible Supply Chain and Supplier Relations

The Hospital has over 30 suppliers that supply good and services. When we engage multiple service providers for our operations and projects, our own reputation as service provider is always a top priority. For that reason, we are focused on ensuring our suppliers comply with best practice and adhere to our contract agreement for all services and goods offered.

Corporate Social Responsibility / Community Engagements

The Hospital seeks to impact people's lives through its Corporate Social Responsibility (CSR) initiatives. The initiatives are aimed at improving lives and enhance engagement with the public. Central to this philosophy is the commitment to enhance the quality of life of people from community, by empowering them and catalysing change through creating awareness on diseases and available interventions. Through the initiatives mentioned above, Karuri Level IV Hospital has achieved the following results in financial year ended 30th June 2023.

- (i) The hospital occasionally team up with MAT clinic clients to conduct cleanup exercises.
- (ii) Administered for free Human Papilloma Virus (HPV) vaccine to students at Schools in the months of November and December 2022 respectively.
- (iii) Providing the community with clean drinking water at subsidized rates

10. REPORT OF THE BOARD OF MANAGEMENT

The Board of Management submits their report together with the unaudited financial statements for the year ended 30th June, 2023 which shows the state of the hospital affairs.

Principal Activities

The principal activities of the hospital are:

- (a) To receive patients on referral from other hospitals or institutions within or outside Kenya for specialized health care
- (b) To provide facilities for medical education for various institutions and for research either directly or through other co-operating health institutions
- (c) To provide facilities for education and training in nursing and other health and allied institutions
- (d) To participate, as referral hospital within the sub county

Results

The results of the Hospital for the year ended 30th June, 2023 are set out from *page 1 to page 15*.

Board of Management

The members of the Board of Management who served during the year are shown under the corporate governance statement in the annual report on *page x*.

Auditors

The Auditor-General is responsible for the statutory audit of the Hospital in accordance with Articles 229 of the Constitution of Kenya and the Public Audit Act 2015.

By Order of the Board



Dr Janet Ngethe
Medical Superintendent
Karuri Level IV Hospital



Karuri Hospital (Kiambu County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2023

11. STATEMENT OF BOARD OF MANAGEMENT'S RESPONSIBILITIES

Section 166 of the Public Finance Management Act, 2012 requires the Directors to prepare quarterly financial statements in respect of that *Hospital*, which give a true and fair view of the state of affairs of the *Hospital* at the end of the period and the operating results of the *Hospital* for that period. The Directors are also required to ensure that the *Hospital* keeps proper accounting records that disclose with reasonable accuracy the financial position of the *Hospital*. The Directors are also responsible for safeguarding the assets of the *Hospital*.

The Board of Directors 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 of the end of the period ended on 31st March 2023. This responsibility includes:

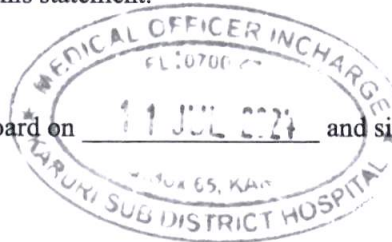
- i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period,
- ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Hospital,
- iii) designing, implementing 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 Directors accepts responsibility for the *Hospital's* financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and. The Board members are of the opinion that the *Hospital's* financial statements give a true and fair view of the state of the *Hospital's* transactions during the period ended 31st March 2023, 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 Directors 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 11 JUL 2024 and signed on its behalf by:



.....
Dr Cosmas Kimama
Chairman Board of Directors

.....
Dr Janet Ngethe
Medical Superintendent

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON KARURI LEVEL 4 HOSPITAL FOR THE YEAR ENDED 30 JUNE, 2023 – COUNTY GOVERNMENT OF KIAMBU

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 that the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the 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.

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 Karuri Level 4 Hospital- County Government of Kiambu set out on pages 1 to 15, which comprise of the statement of

financial position as at 30 June, 2023 the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Karuri Level 4 Hospital as at 30 June, 2023 - County Government of Kiambu 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 and the Public Finance Management Act, 2012, the County Governments Act, 2012, the Health Act, 2017 and the Kiambu County Health Services Act, 2019.

Basis for Qualified Opinion

1. Inaccuracies in Comparative Amounts

Review of the financial statements revealed inaccuracies in various prior year balances as follows:

Description	Amounts in the Audited 2021/2022 Financial Statements Kshs.	Comparative Amounts in 2022/2023 Financial Statements Kshs.	Variance Kshs.
Statement of Financial Performance			
Rendering of Services-Medical Service Income	6,044,779	7,447,913	(1,403,134)
Miscellaneous Income	0	1,700	(1,700)
Other Income-NHIF	4,630,015	0	4,630,015
Medical/Clinical Costs	1,798,354	3,150,768	(1,352,414)
Employee Costs	3,437,400	3,253,320	184,080
Repairs and Maintenance	278,400	569,562	(291,162)
General Expenses	1,460,229	1,793,654	(333,425)
Statement of Financial Position			
Cash and Cash Equivalents	609,003	718,005	(109,002)

Description	Amounts in the Audited 2021/2022 Financial Statements Kshs.	Comparative Amounts in 2022/2023 Financial Statements Kshs.	Variance Kshs.
Receivables from Exchange Transactions	3,434,430	3,654,332	(219,902)
Inventories	0	1,471,261	(1,471,261)
Trade and other Payables	6,320,252	7,161,289	(841,037)
Accumulated Surplus/Deficit	3,700,411	(1,317,691)	5,018,102
Statement of Changes in Net Assets			
Surplus/Deficit for the Year	0	(1,317,691)	1,317,691
Statement Of Cashflows			
Rendering of Services-Medical Service Income	3,960,264	7,838,818	(3,878,554)
Miscellaneous Income	0	1,700	(1,700)
Medical/Clinical Costs	1,798,354	960,386	837,968
Employee Costs	3,437,400	2,344,120	1,093,280
Repairs and Maintenance	278,400	250,894	27,506
General Expenses	1,460,229	1,033,656	426,573
Transfers	190	2,855,299	(2,855,109)
Cash and Cash Equivalents as at 1 July, 2022	0	321,842	(321,842)

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

3. Unsupported Cash and Cash Equivalent Balance

The statement of financial position reflects cash and cash equivalents balance of Kshs.201,974 as disclosed in Note 14 to the financial statement. However, the Hospital did not maintain a cashbook nor prepare monthly reconciliations for the Mpesa Family Bank Collection Account. Further, the Mpesa statement and bank statements to support the amounts collected were not provided for audit.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.201,974 could not be confirmed.

4. Undisclosed Property, Plant and Equipment Balance

The statement of financial position reflects Nil balance in respect of property, plant and equipment. However, the Hospital was in possession of land, buildings, furniture and fittings, computers and equipment of undetermined value which were not disclosed in the financial statements. Further, there was no evidence of valuation of property, plant and equipment. In addition, it was noted that the parcels of land were registered in the name of the Colony and Protectorate of Kenya, the defunct County Council of Kiambu and nine (9) other individuals and the ownership documents for motor vehicles were not provided for audit review.

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

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Karuri Level 4 Hospital 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

Budget Control and Performance

The statement of comparison of budget and actual amounts reflects final revenue budget and actual amounts on comparable basis of Kshs.11,183,895 and Kshs.11,256,466 respectively, resulting to over-collection of Kshs.72,571. However, the Hospital spent an amount of Kshs.12,418,868 against the total revenue of Kshs.11,256,466 resulting in over-utilization of Kshs.1,162,402 or 10 % of the receipts.

The over-utilization affected planned activities and programmes and negatively impacted on effective service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness, Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance.

However, the Management had not resolved the issues or given any explanation for failure to implement the recommendations.

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. Irregular Procurement and Management of Medical Drugs

The statement of financial performance reflects medical/clinical costs amount of Kshs.5,762,661 as disclosed in Note 9 to the financial statements. Included in the amount is Kshs.2,343,363 incurred on procurement of medical supplies from suppliers who were not registered by the entity, and not competitively sourced. This was contrary to Section 106 (2) of the Public Procurement and Asset Disposal Act, 2015 which states that an accounting officer of a procuring entity shall deal with the request for quotations in accordance with the following — (a) the accounting officer of a procuring entity shall give the request to such persons as are registered by the procuring entity; (b) the request shall be given to as many persons as necessary to ensure effective competition and shall be given to at least three persons, unless that is not possible. Further, some of the goods procured were not taken on charge.

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

2. Non-Compliance to Access to Government Procurement Opportunities

The statement of financial performance reflects general expenses amount of Kshs.2,729,777 as disclosed in Note 13 to the financial statements. However, in the year under audit review, there was no reservation through budgetary allocations to youth, women and persons with disabilities. This was contrary to Section 53(6) of the Public Procurement and Asset Disposal Act, 2015 which requires that that all procurement and asset disposal planning shall reserve a minimum of thirty per cent of the budgetary allocations for enterprises owned by women, youth, persons with disabilities and other disadvantaged groups.

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

3. Non-Compliance with Kenya Quality Model for Health Policy Guidelines

Review of Hospital records and interviews on verification of services offered, equipment used and medical specialists in the Hospital at the time of audit revealed that the Hospital

did not meet the requirements of Kenya Quality Model for Health Policy Guidelines due to staff deficits by seventy-three (73) or 72% of the authorized staff requirements as detailed below;

Staff Requirements	Level 4 Standard	Number in the Hospital	Variance	Percentage %
Medical officers	16	5	11	69
Anaesthesiologists	2	0	2	100
General surgeons	2	0	2	100
Gynaecologists	2	2	0	0
Paediatrics	2	2	0	0
Radiologists	2	1	1	50
Kenya Registered Community Health Nurses	75	18	57	76
Total	101	28	73	72

In addition, the hospital lacked the necessary equipment and machines outlined in the Health Policy Guidelines as detailed below;

Service	Level 4 Hospital Standard	Actuals in the Hospital	Variance	Percentage %
Beds	150	8	142	95
Resuscitaire (2 in labour & 1 in theatre)	2	0	2	100
New Born Unit Incubators	5	0	5	100
New Born Unit Cots	5	0	5	100
Functional ICU Beds	6	0	6	100
High Dependency Unit (HDU) Beds	6	0	6	100
Renal Unit with at least 5 Dialysis Machines	5	0	5	100
Two Functional Operational Theatres - Maternity & General	2	0	2	100

These 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, the understaffing and inadequate hospital equipment may negatively have impacted on service delivery to the public.

4. Late Remittance of Statutory Deductions

The statement of financial performance reflects employee costs amount of Kshs.3,712,930 as disclosed in Notes 10 to the financial statements. However, review of records revealed statutory contributions totalling Kshs.357,440 comprising of National Social Security Fund (NSSF) amount of Kshs.202,040 and National Health Insurance Fund amount of Kshs.155,400 which were remitted after their statutory deadlines of ninth day of the month. This was contrary to Section 37 of the Income Tax Act, 2020 which requires tax to be remitted on or before the ninth day of the month following the recovery.

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

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 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 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. Weak Revenue Controls

The statement of financial performance reflects revenue from rendering services -medical service income amount of Kshs.8,992,571 as disclosed in Note 7 to the financial statements. However, review of the Hospital's revenue receipting system revealed that the generation of receipts is not integrated with the collection systems and Hospital charges are not mapped in the Health Information System.

In the circumstances, the internal controls on revenue receipting system and generation of receipts could not be confirmed

2. Expired Medical Supplies

The statement of financial position reflects inventory balance of Kshs.1,723,091 as disclosed in Note 16 to the financial statements. Review of management of pharmaceuticals at the Hospital revealed that 129,187 units of various drugs of undetermined value had expired. Further, the stock cards used to issue drugs to various departments in the Hospital did not indicate the batch numbers and the expiry dates of

the drugs hence it was difficult to determine the use of First Expiry First Out (FEFO) method of issuing drugs.

In the circumstances, effectiveness of internal controls for the management of inventory both pharmaceutical and non-pharmaceutical could not be confirmed.

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Conclude on the appropriateness of Management's use of the appropriate basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability 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 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 the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

8 July, 2024

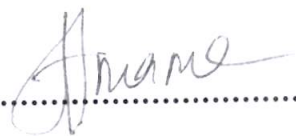
Karuri Hospital (Kiambu County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2023

12. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2023

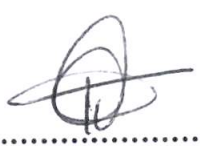
Description	Note	Year Ended 30th June 2023	Year Ended 30th June 2022
		Kshs	Kshs
Revenue from Non exchange transactions			
In- kind contributions from the County Government	5	2,207,195	0
Public contributions and donations	6	56,000	0
Revenue from Non exchange transactions		2,263,195	0
Revenue from exchange transactions			
Rendering of services- Medical Service Income	7	8,992,571	7,447,913
Miscellaneous Income	8	700	1,700
Revenue from exchange transactions		8,993,271	7,449,613
Total revenue		11,256,466	7,449,613
Expenses			
Medical/Clinical costs	9	5,762,661	3,150,768
Employee costs	10	3,712,930	3,253,320
Board of Management Expenses	11	28,500	0
Repairs and maintenance	12	185,000	569,562
General expenses	13	2,729,777	1,793,654
Total expenses		12,418,868	8,767,304
Net Surplus / (Deficit) for the year		(1,162,402)	(1,317,691)

(The notes set out on pages 6 to 14 form an integral part of the Annual Financial Statements.)


The Hospital's financial statements were approved by the Board on 11 July 2023 and signed on its behalf by:



Chairman
Board of Management



Head of Finance
ICPAK No: 12398



Medical Superintendent

Karuri Hospital (Kiambu County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2023

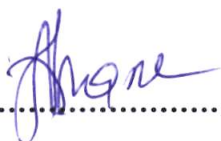
13. STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE 2023

Description	Note	Year Ended 30th June 2023	Year Ended 30th June 2022
		Kshs	Kshs
Assets			
Current assets			
Cash and cash equivalents	14	201,974	718,005
Receivables from exchange transactions	15	1,578,322	3,654,332
Inventories	16	1,723,091	1,471,261
Total Current Assets		3,503,387	5,843,598
Total assets		3,503,387	5,843,598
Liabilities			
Current liabilities			
Trade and other payables	17	5,983,480	7,161,289
Total Current Liabilities		5,983,480	7,161,289
Total Liabilities		5,983,480	7,161,289
Net assets			
Accumulated surplus/Deficit		(2,480,093)	(1,317,691)
		(2,480,093)	(1,317,691)
Total Net Assets and Liabilities		3,503,387	5,843,598

(The notes set out on pages 6 to 14 form an integral part of the Annual Financial Statements.)

The Hospital's financial statements were approved by the Board on 11 JUL 2023 and signed on its behalf by:





.....
Chairman
Board of Management



.....
Head of Finance
ICPAK No: 17392



.....
Medical Superintendent

Karuri Hospital (Kiambu County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2023

14. STATEMENT OF CHANGES IN NET ASSET FOR THE YEAR ENDED 30TH JUNE 2023

	Retained Earnings	Total
At July 1, 2021	0	0
Surplus/(deficit) for the year	(1,317,691)	(1,317,691)
At June 30, 2022	(1,317,691)	(1,317,691)
At July 1, 2022	(1,317,691)	(1,317,691)
Surplus/(deficit) for the year	(1,162,402)	(1,162,402)
At June 30, 2023	(2,480,093)	(2,480,093)

Karuri Hospital (Kiambu County Government)
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15. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2023

Description	Note	Year Ended	Year Ended
		30th June 2023	30th June 2022
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Transfers from the County Government		325,712	0
Rendering of services- Medical Service Income		15,282,869	7,838,818
Miscellaneous receipts(specify)		700	1,700
Total Receipts		15,609,281	7,840,518
Payments			
Medical/Clinical costs		2,343,363	960,386
Employee costs		6,463,520	2,344,120
Board of Management Expenses		30,000	0
Repairs and maintenance		140,000	250,894
General expenses		2,334,099	1,033,656
Transfers		4,814,360	2,855,299
Total Payments		16,125,342	7,444,355
Net cash flows from operating activities	18	(516,061)	396,163
Net increase/(decrease) in cash and cash equivalents		(516,061)	396,163
Cash and cash equivalents as at 1 July	14	718,005	321,842
Cash and cash equivalents as at 30 June	14	201,944	718,005

Karuri Hospital (Kiambu County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2023

16. STATEMENT OF COMPARATIVE BUDGET AGAINST ACTUAL AMOUNTS FOR YEAR ENDED 30TH JUNE 2023

Description	Original budget	Adjustments	Final Budget	Actual Cumulative to date	% of Utilization
	a	b	c=(a+b)	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Revenue					
In- kind contributions from the County Government	0	2,207,195	2,207,195	2,207,195	
Public contributions and donations	0	56,000	56,000	56,000	
Miscellaneous Income	0	0	700	700	
Rendering of services- Medical Service Income	7,670,000	1,250,000	8,920,000	8,992,571	
Total income	7,670,000	3,513,195	11,183,895	11,256,466	
Expenses					
Medical/Clinical costs	1,300,000	2,250,000	5,813,195	5,762,661	99%
Employee costs	4,674,200	(1,050,000)	3,624,200	3,712,930	102%
Remuneration of directors	116,000	(87,500)	28,500	28,500	100%
Repairs and maintenance	100,000	40,000	140,000	185,000	132%
General expenses	1,479,800	1,075,000	2,554,800	2,729,777	107%
Total expenditure	7,670,000	2,227,500	12,160,695	12,418,868	102%
Surplus for the period	0	0	0	(1,162,402)	

17. NOTES TO THE FINANCIAL STATEMENTS

1. General Information

Karuri Level IV Hospital is established by and derives its authority and accountability from Public Health Act. The Hospital is wholly owned by the County Government of Kiambu and is domiciled in Kenya. The Hospital's principal activity is the provision of healthcare services.

2. Statement Of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis. It also requires management to exercise judgement in the process of applying the Hospital's accounting policies. The areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 4. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Hospital.

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

3. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Rendering of services

The Hospital recognizes revenue from the 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 2022/2023 was approved by the Board on **21st May 2022**. Subsequent revisions or additional appropriations have been made to the approved budget to reflect the changing revenue and expenditure trends.

The Hospital's budget is prepared on a different basis from the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on an 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.

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 section 17 of these financial statements.

c) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for as follows:

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

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

d) Related parties

The 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 the Hospital, or vice versa. Members of key management are regarded as related parties and comprise the directors, the CEO/principal, and senior managers.

e) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at the 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 an insignificant risk of changes in value. Bank account balances include amounts held 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.

f) Comparative figures

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

g) Subsequent events

The hospital received Ksh 2,691,520 after the closure of the accounting period. Reporting and utilization of these funds however has been reported to reflect the period ended 30th June, 2023.

Karuri Hospital (Kiambu County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2023

4. Significant Judgments and Sources of Estimation Uncertainty

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

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. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Hospital. 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 Hospital.
- 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.

5. In-Kind Contributions from The County Government

Description	Year Ended 30th June 2023	Year Ended 30th June 2022
	Kshs	Kshs
Medical supplies-Drawings Rights (KEMSA)	1,214,982	0
Pharmaceuticals and Non-Pharmaceutical Supplies (other suppliers)	992,213	0
Total Grants in Kind	2,207,195	0

6. Public Contributions and Donations

Description	Year Ended 30th June 2023	Year Ended 30th June 2022
	Kshs	Kshs
Public donations	56,000	0
Total Donations and Sponsorships	56,000	0

Karuri Hospital (Kiambu County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2023

7. Rendering of Services-Medical Service Income

Description	Year Ended 30th June 2023	Year Ended 30th June 2022
	Kshs	Kshs
Pharmaceuticals	1,330,410	799,449
Laboratory	1,299,788	1,263,626
Accident and Emergency Service	1,667,647	1,669,863
Nutrition service	11,017	21,164
Dental services	94,565	92,933
NHIF	4,037,010	2,474,220
Reproductive health	261,320	736,590
Other medical services income (specify)	290,814	390,068
Total revenue from the rendering of services	8,992,571	7,447,913

8. Miscellaneous Income

Description	Year Ended 30th June 2023	Year Ended 30th June 2022
	KShs	KShs
Write backs (Deposits, payments in advance etc)	700	200
<i>Others (Specify) Unpaid cheques</i>	0	1,500
Total Miscellaneous Income	700	1,700

9. Medical/ Clinical Costs

Description	Year Ended 30th June 2023	Year Ended 30th June 2022
	Kshs	Kshs
Dental costs/ materials	77,700	79,850
Laboratory chemicals and reagents	525,664	723,776
Food and Ration	445,316	587,259
Dressing and non-pharmaceuticals	2,341,470	905,276
Pharmaceutical supplies	2,309,791	583,004
Sanitary and cleansing Materials	62,720	271,603
Total medical/ clinical costs	5,762,661	3,150,768

10. Employee Costs

Description	Year Ended 30th June 2023	Year Ended 30th June 2022
	Kshs	Kshs
Salaries, wages, and allowances	3,482,880	3,146,400
Contributions to pension schemes	100,800	55,420
Staff medical expenses and Insurance cover	112,800	51,500
Total Employee Costs	3,696,480	3,253,320

Karuri Hospital (Kiambu County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2023

11. Board of Management Expenses

Description	Year Ended 30th June 2023	Year Ended 30th June 2022
	Kshs	Kshs
Sitting allowance	28,500	0
Total Board of Management Expenses	28,500	0

12. Repairs And Maintenance

Description	Year Ended 30th June 2023	Year Ended 30th June 2022
	Kshs	Kshs
Property- Buildings	7,500	69,494
Computers and accessories	10,000	100,000
Motor vehicle expenses	0	176,168
Maintenance of Borehole	167,500	45,000
Maintenance of Generator	0	178,900
Total repairs and maintenance	185,000	569,562

13. General Expenses

Description	Year Ended 30th June 2023	Year Ended 30th June 2022
	Kshs	Kshs
Catering expenses	20,000	0
Contracted services	840,000	1,191,000
Bank Charges	25,977	11,919
Electricity expenses	1,440,000	434,860
Fuel and Lubricants	212,700	96,475
Travel and accommodation allowance	9,000	0
Courier and postal services	18,900	0
Printing and stationery	109,700	32,400
Telephone and mobile phone services	30,000	27,000
Internet expenses	23,500	0
Total General Expenses	2,729,777	1,793,654

14. Cash And Cash Equivalents

Description	Year Ended 30th June 2023	Year Ended 30th June 2022
	KShs	KShs
Current Accounts	101,944	718,005
Cash In Hand	100,000	0
Total Cash And Cash Equivalents	201,944	718,005

Karuri Hospital (Kiambu County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2023

Detailed Analysis of Cash and Cash Equivalents

Description		Year Ended 30th June 2023	Year Ended 30th June 2022
Financial institution	Account number	KShs	KShs
a) Current account			
KCB Bank Operations Account	1157720137	100,333	133,405
KCB Bank Revenue Account	1256254940	1,611	584,600
Sub- total		101,944	718,005
d) Others(specify)			
cash in hand		100,000	0
Sub- total		100,000	0
Grand total		201,944	718,005

15. Receivables From Exchange Transactions

Description	Year Ended 30th June 2023	Year Ended 30th June 2022
	KShs	KShs
Medical services receivables (FIF)	984,272	3,117,032
Medical services receivables (NHIF)	594,050	537,300
Less: impairment allowance	0	0
Total receivables	1,578,322	3,654,332

Aging Analysis of Receivables from Exchange Transactions

Description	Year Ended 30th June 2023			
	Kshs		Kshs	
	2022/2023	% of Total	2021/2022	% of Total
Less than 1 year	1,578,322	100%	3,654,332	100%
Total	1,578,322	100%	3,654,332	100%

16. Inventories

Description	Year Ended 30th June 2023	Year Ended 30th June 2022
	KShs	KShs
Pharmaceutical supplies	561,493	464,675
Non-Pharmaceutical supplies	516,117	427,124
Laboratory Reagents	132,116	154,616
Food supplies	141,175	116,833
Linen and clothing supplies	192,512	159,317
Cleaning materials supplies	115,537	95,590
General supplies	64,171	53,106
Less: provision for impairment of stocks	0	0
Total	1,723,121	1,471,261

Karuri Hospital (Kiambu County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2023

17. Trade and other Payables

Description	Year Ended 30th June 2023	Year Ended 30th June 2022
	KShs	KShs
Trade payables	5,967,030	4,394,249
Employee dues	0	2,623,200
Third-party payments (e.g. unremitted payroll deductions)	16,450	143,840
Total trade and other payables	5,983,480	7,161,289

Aging Analysis of Trade and other Payables

Description	Year Ended 30th June 2023		Year Ended 30th June 2022	
	Kshs		Kshs	
Ageing analysis:	2022/2023	% of the Total	2021/2022	% of the Total
Under one year	3,293,516	55%	5,844,186	82%
1-2 years	2,057,970	34%	1,317,103	18%
2-3 years	631,994	11%	0	0%
Total	5,983,480	100%	7,161,289	100%

18. Cash Generated from Operations

Surplus for the year before tax	Year Ended 30th June 2023	Year Ended 30th June 2022
	KShs	KShs
Adjusted for:	(1,162,402)	(1,317,691)
Working Capital adjustments		
Increase in inventory	(251,860)	(488,682)
Increase in receivables	2,076,010	(2,179,332)
Increase in payables	(1,177,809)	4,381,868
Net cash flow from operating activities	(516,061)	396,163

19. Financial Risk Management

The entity's activities expose it to a variety of financial risks including credit and liquidity risks. The entity's financial risk management objectives and policies are detailed below:

i) Liquidity risk management

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

Karuri Hospital (Kiambu County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2023

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
At 30 June 2022				
Trade payables	200,320	356,452	3,837,477	4,394,249
Employee benefit obligation	282,000	564,000	1,921,040	2,767,040
Total	482,320	920,452	5,758,517	7,161,289
At 30 June 2023				0
Trade payables	120,000	1,024,000	4,839,480	5,983,480
Employee benefit obligation	0	0	0	0
Total	120,000	1,024,000	4,839,480	5,983,480

ii) Capital Risk Management

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

Description	Year Ended 30th June 2023	Year Ended 30th June 2022
	KShs	KShs
Retained earnings	(2,480,093)	(1,317,691)
Total funds	(2,480,093)	(1,317,691)
Less: cash and bank balances	201,974	718,005
Net debt/ (excess cash and cash equivalents)	201,974	718,005
Gearing	(0.08)	(0.54)

20. Related Party Balances

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

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

Karuri Hospital (Kiambu County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2023

Description	Year Ended 30th June 2023	Year Ended 30th June 2022
	KShs	KShs
Transactions with related parties		
Grants from the Government		
Grants from County Government	2,207,195	0
Total	2,207,195	0
Key management compensation		
Directors' emoluments	28,500	28,500
Total	28,500	28,500
Grand Total	2,235,695	28,500

21. Events after the Reporting Period

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

22. Ultimate and Holding Entity

The Hospital is a Semi-Autonomous Government Agency under the Department of Health Services in Kiambu County. Its ultimate parent is the Government of Kenya.

23. Currency

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

Karuri Hospital (Kiambu County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2023

18. APPENDICES

Appendix II: Inter-Entity Confirmation Letter



COUNTY GOVERNMENT OF KIAMBU
 DEPARTMENT OF HEALTH SERVICES

KARURI SUB-DISTRICT HOSPITAL

P.O Box 65-00219 Karuri, Kenya

Tel: +254719856761 Email: karurisdh@gmail.com Telegrams "MEDICAL", Karuri

The **County Health Fund Account** wishes to confirm the amounts disbursed to you as of 30th June 2023 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate the column E in the table below Please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by Karuri Level IV Hospital as of 30th June 2023					
Reference Number	Date Disbursed	Amounts Disbursed by Kiambu County Health Fund Account as of 30th June 2023		Amount Received (KShs) as of 30th June 2023 (E)	Differences (KShs) (F)=(D-E)
		Recurrent (A)	Total (D)		
FIF Reimbursement	03/08/2022	1,535,028	1,535,028	1,535,028	0
FIF Reimbursement	19/10/2022	603,835	603,835	603,835	0
FIF Reimbursement	15/11/2022	2,779,800	2,779,800	2,779,800	0
FIF Reimbursement	05/01/2023	1,434,796	1,434,796	1,434,796	0
FIF Reimbursement	06/01/2023	2,257,830	2,257,830	2,257,830	0
FIF Reimbursement	12/06/2023	325,712	325,712	325,712	0
FIF Reimbursement	30/06/2023	2,691,520	2,691,520	2,691,520	0
Total		11,628,521	11,628,521	11,628,521	0

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

Head of Accounts Department of the beneficiary entity:

Name David Kirithia Sign [Signature] Date 11/07/2024


To : Director, Legislative & Procedural Services
Thro': Deputy Director, Legislative & Procedural Services (Z.M)
Thro': Senior Clerk Assistant
From: Clerk Assistant II
Date: 19th September, 2024

Forwarded
ZM
19/09/24

Forwarded
Kavata
19/9/2024

RE: PAPERS LAID ON 19TH SEPTEMBER, 2024

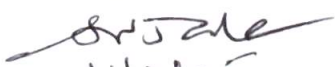
Enclosed is a Memo conveying, to the Directorate of Governance and Accountability Committees, Papers laid in the Senate on 19th September, 2024 for your signature.


STEPHEN NJATA



① Mr. Moger (COA LATS)

The OAG had indicated they wanted to replace this report due to errors, which they have not done. It should hence proceed in the usual manner.


11/2/25



INTERNAL MEMO

From : Director, Legislative & Procedural Services

To : Director, Governance and Accountability

Date : 19th September, 2024

Subject : **Papers laid on 19th September, 2024**

Committee ←

The following Papers were tabled in the Senate on 19th September, 2024.

NO.	PAPERS LAID	DATE TABLED	COMMITTEE	REMARK
1.	Report of the Auditor General on Financial Statements of Nyandiwa Level 4 Hospital - County Government of Homa Bay for the year ended 30 th June, 2022 .	19.09.2024	CPIC	Pursuant to Article 229 (8), committee to table a report by 18 th , December, 2024
2.	Report of the Auditor General on Financial Statements of Magunda Level 4 Hospital - County Government of Homa Bay for the year ended 30 th June, 2022.	19.09.2024	CPIC	Pursuant to Article 229 (8), committee to table a report by 18 th , December, 2024
3.	Report of the Auditor General on Financial Statements of Tom Mboya Memorial Level 4 Hospital - County Government of Homa Bay for the year ended 30 th June, 2022.	19.09.2024	CPIC	Pursuant to Article 229 (8), committee to table a report by 18 th , December, 2024
4.	Report of the Auditor General on Financial Statements of	19.09.2024	CPIC	Pursuant to Article 229 (8), committee to table

NO.	PAPERS LAID	DATE TABLED	COMMITTEE	REMARK
	Nyangiela Level 4 Hospital - County Government of Homa Bay for the year ended 30 th June, 2022.			a report by 18 th , December, 2024
5.	Report of the Auditor General on Financial Statements of Ndhiwa Level 4 Hospital - County Government of Homa Bay for the year ended 30 th June, 2022.	19.09.2024	CPIC	Pursuant to Article 229 (8), committee to table a report by 18 th , December, 2024
6.	Report of the Auditor General on Financial Statements of Suba Sub County Hospital - County Government of Homa Bay for the year ended 30 th June, 2022.	19.09.2024	CPIC	Pursuant to Article 229 (8), committee to table a report by 18 th , December, 2024
7.	Report of the Auditor General on Financial Statements of Mbita Level 4 Hospital - County Government of Homa Bay for the year ended 30 th June, 2022.	19.09.2024	CPIC	Pursuant to Article 229 (8), committee to table a report by 18 th , December, 2024
8.	Report of the Auditor General on Financial Statements of Marindi Sub County Level 4 Hospital - County Government of Homa Bay for the year ended 30 th June, 2022.	19.09.2024	CPIC	Pursuant to Article 229 (8), committee to table a report by 18 th , December, 2024
9.	Report of the Auditor General on Financial Statements of Mutituni Level 4 Hospital - County Government of Machakos for the year ended 30 th June, 2022.	19.09.2024	CPIC	Pursuant to Article 229 (8), committee to table a report by 18 th , December, 2024
10.	Report of the Auditor General on Financial Statements of Masinga Level 4 Hospital - County Government of	19.09.2024	CPIC	Pursuant to Article 229 (8), committee to table a report by 18 th , December, 2024

NO.	PAPERS LAID	DATE Tabled	COMMITTEE	REMARK
	Machakos for the year ended 30 th June, 2022.			
11.	Report of the Auditor General on Financial Statements of Mwala Level 4 Hospital - County Government of Machakos for the year ended 30 th June, 2022.	19.09.2024	CPIC	Pursuant to Article 229 (8), committee to table a report by 18 th , December, 2024
12.	Report of the Auditor General on Financial Statements of Matuu Level 4 Hospital - County Government of Machakos for the year ended 30 th June, 2022.	19.09.2024	CPIC	Pursuant to Article 229 (8), committee to table a report by 18 th , December, 2024
13.	Report of the Auditor General on Financial Statements of Sondu Sub County Hospital - County Government of Kisumu for the year ended 30 th June, 2022.	19.09.2024	CPIC	Pursuant to Article 229 (8), committee to table a report by 18 th , December, 2024
14.	Report of the Auditor General on Financial Statements of Masogo Sub County Level 4 Hospital - County Government of Kisumu for the year ended 30 th June, 2022.	19.09.2024	CPIC	Pursuant to Article 229 (8), committee to table a report by 18 th , December, 2024
15.	Report of the Auditor General on Financial Statements of Miranga Sub County Level 4 Hospital - County Government of Kisumu for the year ended 30 th June, 2022.	19.09.2024	CPIC	Pursuant to Article 229 (8), committee to table a report by 18 th , December, 2024
16.	Report of the Auditor General on Financial Statements of Rabuor Sub County Level 4 Hospital - County Government of Kisumu	19.09.2024	CPIC	Pursuant to Article 229 (8), committee to table a report by 18 th , December, 2024

NO.	PAPERS LAID	DATE Tabled	COMMITTEE	REMARK
	for the year ended 30 th June, 2022.			
17.	Report of the Auditor General on Financial Statements of Ojola Sub County Level 4 Hospital - County Government of Kisumu for the year ended 30 th June, 2022.	19.09.2024	CPIC	Pursuant to Article 229 (8), committee to table a report by 18 th , December, 2024
18.	Report of the Auditor General on Financial Statements of Nyamarimba Sub County Level 4 Hospital - County Government of Siaya for the year ended 30 th June, 2022.	19.09.2024	CPIC	Pursuant to Article 229 (8), committee to table a report by 18 th , December, 2024
19.	Report of the Auditor General on Financial Statements of Ambira Sub County Level 4 Hospital - County Government of Siaya for the year ended 30 th June, 2022.	19.09.2024	CPIC	Pursuant to Article 229 (8), committee to table a report by 18 th , December, 2024
20.	Report of the Auditor General on Financial Statements of Sigomere Sub County Level 4 Hospital - County Government of Siaya for the year ended 30 th June, 2022.	19.09.2024	CPIC	Pursuant to Article 229 (8), committee to table a report by 18 th , December, 2024
21.	Report of the Auditor General on Financial Statements of Nakuru County Teaching and Referral Hospital - County Government of Nakuru for the year ended 30 th June, 2022.	19.09.2024	CPIC	Pursuant to Article 229 (8), committee to table a report by 18 th , December, 2024
22.	Report of the Auditor General on Financial Statements of Langa Langa Sub County	19.09.2024	CPIC	Pursuant to Article 229 (8), committee to table

NO.	PAPERS LAID	DATE TABLED	COMM	
	Level 4 Hospital - County Government of Nakuru for the year ended 30 th June, 2022.			a report by 18 th , December, 2024
23.	Report of the Auditor General on Financial Statements of Molo Level 4 Sub County Hospital - County Government of Nakuru for the year ended 30 th June, 2022.	19.09.2024	CPIC	Pursuant to Article 229 (8), committee to table a report by 18 th , December, 2024
24.	Report of the Auditor General on Financial Statements of Gilgil Sub County Hospital - County Government of Nakuru for the year ended 30 th June, 2022.	19.09.2024	CPIC	Pursuant to Article 229 (8), committee to table a report by 18 th , December, 2024
25.	Report of the Auditor General on Financial Statements of Subukia Sub County Hospital - County Government of Nakuru for the year ended 30 th June, 2022.	19.09.2024	CPIC	Pursuant to Article 229 (8), committee to table a report by 18 th , December, 2024
26.	Report of the Auditor General on Financial Statements of Mirugi Kariuki Sub County Level 4 Hospital - County Government of Nakuru for the year ended 30 th June, 2022.	19.09.2024	CPIC	Pursuant to Article 229 (8), committee to table a report by 18 th , December, 2024
27.	Report of the Auditor General on Financial Statements of Bahati Sub County Level 4 Hospital - County Government of Nakuru for the year ended 30 th June, 2022.	19.09.2024	CPIC	Pursuant to Article 229 (8), committee to table a report by 18 th , December, 2024
28.	Report of the Auditor General on Financial Statements of Olenguruone Level 4	19.09.2024	CPIC	Pursuant to Article 229 (8), committee to table

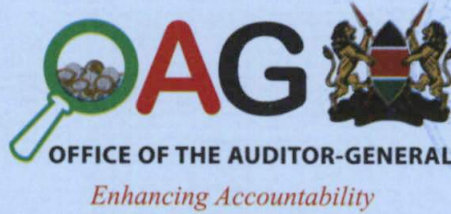
ID	DATE TABLED	COMMITTEE	REMARK
			a report by 18 th , December, 2024
	19.09.2024	CPIC	Pursuant to Article 229 (8), committee to table a report by 18 th , December, 2024
30.	19.09.2024	CPIC	Pursuant to Article 229 (8), committee to table a report by 18 th , December, 2024

Copies of the Papers may be obtained from the Procedural Research, Journals and Records Department, Ground floor, Main Parliament Buildings.

NJENGA RUGE, OGW

REPUBLIC OF KENYA

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



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

Ref: OAG/HEAL/NYAMARIMBALIV2021/2022(31)

Mr. Eric Odhiambo Ogenga
The Clerk to the Siaya County Assembly
P.O. Box 7 – 40600
SIAYA



Dear

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

I transmit the report of the Auditor-General on the examination and audit of Nyamarimba Sub-County level 4 Hospital for the year ended 30 June, 2022 in accordance with the provisions of Article 229(7) of the Constitution of Kenya for the necessary action as required by Article 229(8) of the Constitution.

Yours

CPA F.O. Odhiambo
For: AUDITOR-GENERAL



① PLPS
Please facilitate
C(MA)
Date.....9/9/24.....

Copy to: Dr. Chris Kiptoo, CBS
Principal Secretary
The National Treasury
P.O. Box 30007-00100
NAIROBI

② Mr. Magesa (AD LPS)
for signing.
[Signature]

✓ Mr. Jeremiah Nyegenye, CBS
Clerk to the Senate
P. O. Box 41842-00100
NAIROBI

[Signature]

H.E. Hon. James Orengo
The Governor of Siaya County
P. O. Box 7 – 40600
SIAYA

Hon.CPA Benedict Omolo
C.E.C.M – Finance and Economic Planning
County Government of Siaya
P.O. Box 7 - 60100
SIAYA

Mr.Moses Marwa
Medical Superintendent
Nyamarimba Level 4 Hospital
P. O. Box 9
SONDU