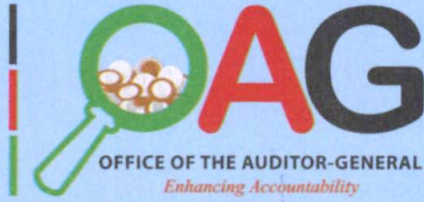


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YALA SUB - COUNTY LEVEL 4 HOSPITAL

FOR THE YEAR ENDED 30 JUNE, 2025

COUNTY GOVERNMENT OF SIAYA





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YALA LEVEL 4 HOSPITAL
(Siaya County Government)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2025

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

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1. Acronyms & Glossary of Terms

| | |
|-----------------------------|---|
| CSR | Corporate Social Responsibility |
| OSHA | Occupational Health & Safety Act |
| OPD | Out Patient Department |
| PFMA | Public Financial Management Act |
| MED SUP | Medical Superintendent |
| MEDs | Mission for Essential Drugs Supplies |
| ICPAK | Institute of Certified Public Accountants of Kenya |
| SAGA | Semi-Autonomous Government Agency |
| WIBA | Work Injury Benefit Act |
| JICA | Japanese International Corporation Agency |
| HIV | Human Immunodeficiency Virus |
| TB | Tuberculosis |
| NGO | Non-Governmental Organisation |
| DANIDA | Danish International Development Agency |
| KEMSA | Kenya Medical Supplies Authority |
| Fiduciary Management entity | Key management personnel who have financial responsibility in the |

2. Key Entity Information and Management

(a) Background information

Yala Sub County Hospital is a level (4) hospital established under gazette notice number 87 and is domiciled in Siaya County under the Health Services Department. The hospital is governed by a Board of Management.

(b) Principal Activities

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

(c) Key Management

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

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

(d) Fiduciary Management

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

| No. | Designation | Name |
|-----|---------------------------------|---------------------------|
| 1. | Medical Superintendent | Dr. Allan Chawiyah |
| 2. | Head of finance | CPA John O. Komira |
| 3. | Head of supply chain officer | Eunice A. Ombogo |
| 4. | Hospital Administrative officer | Bernard Omondi |
| 5. | Pharmacy In charge | Dr. Reuben Owino |
| 6. | Nursing Services Manager | Lydia Mbeche |
| 7. | Laboratory in charge | Kennedy Ongoro |
| 8. | Clinical Officer in charge | Jacklyne Kerubo |
| 9. | Head of Health Records | Nebert Oyando |

(e) Fiduciary Oversight Arrangements

- Clinical Research and Standards Committee.
- Audit committee
- Risk Committee
- County Assembly
- Parliamentary committees
- County Assembly committees

Key Entity Information and Management (continued)

(f) Entity Headquarters

P.O. Box 803-40600
Siaya.

(g) Entity Contacts

Telephone: (+254) 759168690
E-mail: yalaleveliv@gmail.com
Website: www.yalaleveliv.go.ke

(h) Entity Bankers

Co Operative Bank of Kenya (Yala Branch)

(i) Independent Auditors

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

(j) Principal Legal Adviser

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




(k) County Attorney

P.O. Box. 803-40600
Siaya, Kenya

3. The Board of Management

During the period under review the Facility did not have a Board of Management. A new board has been gazetted and only awaiting inauguration.

4. Key Management Team

| Management | Details |
|---|--|
|  <p>Dr. Allan Chawiyah Rapur Medical Specialist MBChB, M MED alchawi870@gmail.com; Phone: 0716313086</p> | <p>Medical Superintendent</p> |
|  <p>Lydia Mbeche Diploma in Nursing (Egerton University) rachaelakumu@yahoo.com ;Phone 072033361</p> | <p>Nursing Services Manager</p> |
|  <p>Bernard J. Omondi BCom (Human Resource Management) bernard.omondi@yahoo.com, Phone: 0720641550</p> | <p>Hospital Administrative Officer</p> |

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

| | |
|--|--------------------|
|  <p>CPA John Onyango Komira. BCom (Finance); CPA-K komira20151@gmail.com, Phone: 0722348145</p> | Head of Finance |
|  <p>Kennedy Ongoro BSc Medical Laboratory Sciences kenongoro2@gmail.com, Phone: 0716364929</p> | Laboratory Manager |
|  <p>Dr. Reuben Awange Owino Bachelor of Pharmacy (B.Pharm.) Reuben.awange@gmail.com, Phone: 0710661468</p> | Pharmacy Manager |

| | |
|--|---------------------------------|
|  <p>Eunice Aoko Ombogo Diploma in Supply Chain management Euniceombogo8@gmail.com, Phone: 0723427304</p> | Supply Chain Management officer |
|  <p>Nebert Oyando Diploma in Health Records and Information Science (KMTC) nsoyando@gmail.com, Phone: 0735488136</p> | Health Records in charge |
|  <p>Jacklyne Kerubo Kebati Diploma in Clinical medicine and surgery (KMTC) Kerubojacky75@yahoo.com, Phone: 0728475650</p> | Clinical officer In charge |

5. Chairman's Statement

During the period under review the facility did not have a Board of Management in place. The Board has been gazetted and only awaiting inauguration.

6. Report of The Medical Superintendent

I am pleased to present a summary of Yala Level 4 Hospital's financial and operational performances for the financial year 2024/25.

Operational Performance.

Yala Level Hospital proudly provides a variety of specialized medical and surgical services ranging from maternal & child health, paediatrics, minor surgical services, medical services, gynaecological and rehabilitation amongst others. With our dedicated team of healthcare personnel, we offer safe, timely, efficient and effective medical services that are patient-centred to the population we serve, making us the facility of choice to our patients. The Hospital has a bed capacity of 62 beds and the bed occupancy rate stood at 30.6%. During the year under review year the facility attended to 62,963 patients in total with 83% of them being out-patients. The hospital conducted specialised clinics which were attended by 11,579 patients. The average length of stay for inpatient clients was 4 days. The mortality rate at the Hospital stood at 3%. The number of operations conducted in the Hospital during the period under review stood at 327.

Yala Level 4 Hospital was established as a centre of excellence in TB, HIV and Nursing training and services delivery. The facility boasts as the best in TB diagnosis, treatment and follow-up in the region having been one of the 9 facilities in the country to be stationed with the portable Chest X-ray machines. This has greatly improved the prognosis of patients with regards to the fight against chronic illnesses. Being a one-stop centre for provision of most, if not all, medical services has led to better prognosis and outcomes in the patients we serve.

The Ministry of Health has partnered with the County Government of Siaya and the Centre for Disease Control (CDC) to implement Kenya EMR to digitize patient management process and also enhance revenue collection at the facility.

We are also grateful and forever indebted to the hospital's sponsors, stakeholders and Siaya county government for their support, contributions, dedication and kindness in ensuring Yala Level 4 Hospital operates smoothly.

Financial Performance.

During the period under review the Hospital earned a total of Kshs. 193,239,588 broken down as: -

| | | |
|------------------------------------|-------|------------|
| In kind from the County Government | Kshs. | 95,112,846 |
| Grants from Partners and donations | Kshs. | 26,235,649 |
| Rendering medical services | Kshs. | 71,889,693 |
| Revenue from rent of facilities | Kshs. | 1,400 |

The funds were utilised as follows:

| | | |
|----------------------------------|-------|------------|
| Medical and clinical costs | Kshs. | 47,121,231 |
| Employee costs | Kshs. | 98,988,552 |
| Depreciation | Kshs. | 2,522,092 |
| Repairs and Maintenance | Kshs. | 4,288,710 |
| Grants and subsidies amounted to | Kshs. | 1,756,782 |
| General Expenses amounted to | Kshs. | 13,354,692 |

A surplus of Ksh 25,207,439 was reported for the period under review.

7. Statement of Performance Against Predetermined Objectives

Yala Sub-County Hospital has six strategic pillars/themes/issues and objectives within the current strategic plan for the F/Y 2024/2025. These strategic pillars/ themes/issues are as follows:

- Pillar/theme/Issue 1. Leadership and governance
- Pillar/theme/Issue 2. Service delivery
- Pillar/theme/Issue 3. Health System Financing
- Pillar/theme/Issue 4. Health workforce
- Pillar/theme/Issue 5. Medical products, vaccines and technologies
- Pillar/theme/Issue 6. Health Information System

Yala Sub-County Hospital develops its annual work plans based on the above 6 pillars/Themes/Issues. Assessment of the Board's performance against its annual work plan is done on a quarterly basis. The **Yala Sub-County Hospital achieve 90%** of its performance targets set for the FY 2024/2025 period for its 6 strategic pillars, as indicated in the diagram below:

| Strategic Pillar/Theme/Issues | Objective | Key Performance Indicators | Activities | Achievements |
|------------------------------------|--|---|--|--|
| Leadership & Governance | Ensure effective hospital management & compliance with standards | <ol style="list-style-type: none"> 1. 100% of Monthly HMT meetings held 2. >90% Staff trained on facility charter 3. >90% Timely incident reporting compliance | <ol style="list-style-type: none"> 1. Monthly performance reviews with departments 2. Implement facility quality committees 3. Display service charters & feedback mechanisms | <ol style="list-style-type: none"> 1. Functional Health Facility Management Team (HMT) 2. 100% display of patients' rights 3. Established facility quality committees |
| Service Delivery | Provide safe, quality clinical services | <ol style="list-style-type: none"> 1. Average waiting time (OPD) 2. Surgical site infection rate 3. Bed occupancy rate 4. Maternal mortality ratio (facility) | <ol style="list-style-type: none"> 1. Implement standard treatment protocols 2. Establish infection prevention committees 3. Conduct monthly | <ol style="list-style-type: none"> 1. 100% Functional triage systems 2. Established infection prevention committees 3. Newborn resuscitation corners |

| | | | | |
|--|--|---|--|--|
| | | | clinical audits | |
| Health System Financing | Optimize resource use & revenue retention | <ol style="list-style-type: none"> 1. 100% revenue collected vs. billed 2. Days of cash buffer 3. SHA claim rejection rate 4. Wastage reduction (%) | <ol style="list-style-type: none"> 1. Implement revenue tracking dashboards 2. Train cashiers on SHA billing 3. Conduct quarterly expenditure reviews | <ol style="list-style-type: none"> 1. 100% use of revenue automation systems 2. 25% reduction in SHA claim rejections 3. User fee exemptions for vulnerable groups |
| Health Workforce | Maintain adequate skilled staff & performance | <ol style="list-style-type: none"> 1. Staff absenteeism rate 2. 100% medical/clinical staffs with current licensure 3. Training hours/staff/year 4. Turnover rate | <ol style="list-style-type: none"> 1. Implement electronic staff attendance 2. Conduct skills gap analysis annually 3. Establish clinical mentorship programs | <ol style="list-style-type: none"> 1. 100% duty rosters for each department 2. >80% staff with updated competency certificates 3. Functional staff wellness programs |
| Medical Products & Technologies | Ensure uninterrupted supply of essentials | <ol style="list-style-type: none"> 1. Essential medicine stockout days/month 2. Equipment downtime rate 3. % vaccines stored at correct temperature | <ol style="list-style-type: none"> 1. Daily essential drug tracking 2. Implement equipment maintenance logs 3. Train stores staff on eLMIS | <ol style="list-style-type: none"> 1. ≤3 medicine stockout days/month 2. Have a functional oxygen plant 3. Acquire Solar-powered vaccine fridges |
| Health Information Systems | Ensure accurate real-time data for decision-making | <ol style="list-style-type: none"> 1. 100% service delivery points with EMR access 2. Data completeness rate (KHIS) 3. Days to generate performance reports | <ol style="list-style-type: none"> 1. Daily data quality checks 2. Train staff on EMR/KHIS 3. Install integrated dashboards in departments | <ol style="list-style-type: none"> 1. 100% reports upload to KHIS 2. 100% service delivery points with EMR 3. Real-time Inpatient Daily Bed Return monitoring |

8. Corporate Governance Statement

During the period under review the facility did not have a Board of Management in place. A new board has been gazetted and is only awaiting inauguration.

9. Management Discussion and Analysis

Clinical/operational performance

Yala Level Hospital proudly provides a variety of specialized medical and surgical services ranging from maternal & child health, paediatrics, minor surgical services, medical services, gynaecological and rehabilitation amongst others. With our dedicated team of healthcare personnel, we offer safe, timely, efficient and effective medical services that are patient-centred to the population we serve, making us the facility of choice to our patients. The Hospital has a bed capacity of 62 beds and the bed occupancy rate stood at 30.6%. During the year under review year the facility attended to 62,963 patients in total with 83% of them being out-patients. The hospital conducted specialised clinics which were attended by 11,579 patients. The average length of stay for inpatient clients was 4 days. The mortality rate at the Hospital stood at 3%. The number of operations conducted in the Hospital during the period under review stood at 327.

Yala Level 4 Hospital was established as a centre of excellence in TB, HIV and Nursing training and services delivery. The facility boasts as the best in TB diagnosis, treatment and follow-up in the region having been one of the 9 facilities in the country to be stationed with the portable Chest X-ray machines. This has greatly improved the prognosis of patients with regards to the fight against chronic illnesses. Being a one-stop centre for provision of most, if not all, medical services has led to better prognosis and outcomes in the patients we serve.

We are also grateful and forever indebted to the hospital's sponsors, stakeholders and Siaya county government for their support, contributions, dedication and kindness in ensuring Yala Level 4 Hospital operates smoothly.

The facility is currently constructing a modern theatre and maternity wing with the support of the County Department of Health at cost of Ksh 86 million. When complete the Hospital's bed capacity will increase significantly from the current 62. The project is currently at 75% level of completion.

Financial Performance

During the period under review the Hospital earned a total of Kshs. 193,239,588 broken down as:

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| General Expenses amounted to | Kshs. | 13,354,692 |

A surplus of Ksh 25,207,439 was reported for the period under review.

Liquidity Risk

The hospital is exposed to liquidity risk since it only has one major debtor, Social Health Authority (SHA). The reimbursements for claims submitted to SHA remain very low and as such the facility is not able to meet its financial obligations as and when they fall due.

Credit Risk

The Facility is exposed credit risk when its main vendors and suppliers of essential commodities fail to honour local purchase supplier orders (LPOs) due to delayed payments for earlier supplies received.



.....
Name *DR ALLAN CHAWIYATH*

Medical Superintendent

10. Environmental And Sustainability Reporting

i) Sustainability strategy and profile

Yala Level 4 hospital exists to transform lives. It is what guides the facility to deliver on its strategic mandate by putting the client/Citizen first while providing quality health services, and improving on operational efficiency. Below is an outline of the of the Facility's policies and activities that promote sustainability.

Sustainability strategy and profile

Yala Level 4 hospital has identified the following sustainability priorities: -

- Improving the Hospital infrastructure
- Increasing the Hospital bed capacity
- Improving on collections from facility improvement fund (FIF)
- Bringing on board development partners to support the Hospital
- Enhancing working relations with the Social Health Authority (SHA).

ii) Environmental performance

Yala level 4 hospital is yet to develop its own environmental policy. However, the Hospital endeavours to continue adopting and adhering to the National policies and regulations that guide compliance with the existing environmental management laws.

The Hospital has greatly improved on disposal of its' biomedical waste despite through the use of an incinerator at the facility.

iii) Employee welfare

The Facility endeavours to continuously comply with Occupational Safety and Health Act ,2007 (OSHA) by providing adequate office space that is regularly cleaned; providing sanitation facilities; regular training on drug and substance abuse and providing adequate personal protective equipment (PPEs) for frontline healthcare workers.

iv) Market place practices-

a) Responsible competition practice.

The Facility as an appendage of the County Government was declared a corruption free zone after engagement with the officers from the Ethics and Anticorruption Commission. The Facility advocates for fairness in the provision of its services to the public.

b) Responsible Supply chain and supplier relations

The Facility treats its own suppliers responsibly by honouring contracts and endeavouring to pay for goods and services received on time and clear its pending debts owed to suppliers in a timely manner.

c) Responsible marketing and advertisement

All advertisements of tenders for supply of goods and services for the Hospital are openly displayed in public. Similarly, advertisements for employment vacancies are publicly displayed.

d) Product stewardship

The Hospital has put in place a digitized cash less system for revenue collection to improve efficiency in revenue generation

v) Corporate Social Responsibility / Community Engagements

The Hospital partners with players mainly NGOs in the health sector to carry out various outreach services. The facility partners with NGOs to provide medical camps for screening of patients. The Facility also supports regular clinics for mothers and Children under five years.

11. Report of The Board of Management

During the period under review the facility did not have a Board Management in place. The new Board has been gazetted and is only awaiting inauguration.

12. Statement of Board of Management's Responsibilities

Section 164 of the Public Finance Management Act, 2012 and Health Act requires the Board of Management to prepare financial statements in respect of Yala Level 4 Hospital (Facility) which give a true and fair view of the state of affairs of the *entity* at the end of the financial year/period and the operating results of the Facility for that year/period. The Board of Management is also required to ensure Facility keeps proper accounting records which disclose with reasonable accuracy the financial position of the *entity*. The council members are also responsible for safeguarding the assets of the *entity*.

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

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 Health Act. The Board members are of the opinion that Facility's financial statements give a true and fair view of the state of *entity's* transactions during the financial year ended June 30, 2025 and of the *entity's* financial position as at that date. The Board members further confirm the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the *entity's* financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The Hospital's financial statements were approved by the Board on 27/08/25 and signed on its behalf by:

.....
Name:
Chairperson
Board of Management

.....
Name: 
Accounting Officer

