

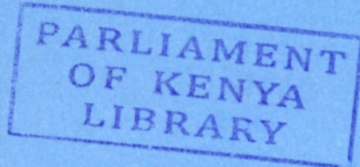
REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT



OF

25/09/24
S.M.L
Angela

THE AUDITOR-GENERAL

ON

**CHEMOLINGOT SUB-COUNTY
LEVEL 4 HOSPITAL**

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

COUNTY GOVERNMENT OF BARINGO

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

24 JUN 2024

RECEIVED



**CHEMOLINGOT SUBCOUNTY HOSPITAL
(BARINGO COUNTY GOVERNMENT)**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2022

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

*Chemolingot Sub-County Hospital (Baringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2022*

Chemolingot Sub-County Hospital (Baringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2022

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I. Acronyms & Glossary of Terms

Provide a list of all acronyms and glossary of terms used in the preparation of this report e.g.

CSR	Corporate Social Responsibility
OSHA	Occupational Health & Safety Act
PFMA	Public Financial Management Act
MED SUP	Medical Superintendent
Fiduciary Management	Key management personnel who have financial responsibility in the Chemolingot Sub County Hospital.

(This list is an indication of the common acronyms and glossary of terms; the Chemolingot Sub County Hospital should include all from the annual report and financial statements prepared)

II. Key Entity Information and Management

(a) Background information

Chemolingot sub-county Hospital is a level 4 hospital, domiciled in Baringo County under the health Department. The hospital is governed by a Board of Management dully gazetted It has a bed capacity of 60 and is accredited NHIF level 4 facility.

(b) Principal Activities

The principal activity/mission/ mandate of the hospital is to:

Vision:

To be the most attractive and competitive county that affords progressively the highest standard of health for all the residents of the larger Tiaty, Baringo County and beyond.

Mission:

To transform the livelihoods of Baringo residents by offering quality, affordable, accessible and acceptable health services to all citizens in fair, equitable and responsible manner.

Core values:

Our values focus on professional growth and practices towards providing health services to our clientele.

(c) Key Management

The hospital is managed 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 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Medical Superintendent	Dr. Elizabeth Chebet
2.	Sub-County Accountant	CPA Janet Jeruto Chirchir
3.	Health administrative officer	Ezekiel kimelil
4.	Nursing officer in charge	Anderson kimechwa

(e) **Fiduciary Oversight Arrangements**

The fiduciary oversight of the county is done by;

I. **County Assembly**

The County assembly pursuant to the Constitution of Kenya, 2010 and the County government act, 2012 under article 8(1) has fiduciary oversight role over the execution of the functions of the County government, it approves the budget and expenditure of the county government in accordance with article 207 of the constitution of Kenya.

II. **The Controller Of Budget**

Under article 22(5) of the constitution of Kenya, 2010. The controller of budget has fiduciary role by approving withdrawal of public from exchequer.

III. **County Executive Committee**

The CEC member of health exercise executive authority in accordance with the constitution and county government act.

IV. **Internal Audit Department**

Internal audit department of the county government of Baringo ensures that the internal controls exists and are adhered to.

V. **Hospital Board**

The hospital board approves hospital budget prior to implementation.

(f) **Entity Headquarters**

Chemolingot Sub-County Hospital
P.O. Box 39, 30400
Nginyang.
KENYA

(g) **Entity Contacts**

Telephone: (+254) 719510306: 0720259256
E-mail: chemohosp@gmail.com

(h) **Entity Bankers**

Kenya Commercial Bank.
Marigat Branch
P.O. Box 39

III The Hospital Board of Management

Ref	BOARD MEMBERS	Details
1.	Ann Lokope	Chairlady
2.	Dr. Elizabeth chebet	Secretary (medical superintendent)
3.	Ezekiel kimelil	Member
4.	Gladys Makal	Member
5.	William Chelal	Member
6.	Nicholas Kamama	Member
7.	Musa Chepolet	Member
8.	Wilberforce Tomena	Member

Marigat

(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
County Government of Baringo
P.O. Box 53-30400
Kabarnet, Kenya

IV. Hospital Management Team

Ref	Member	Details
1.	Dr. Elizabeth Chebet	Medical superintendent
2.	Ezekiel kimelil	Health administrative officer
3.	CPA Chirchir Janet	Sub County Accountant
4.	Anderson kimechwa	Nursing officer
5.	Fredrick Chebet	Clinical officer in charge
6.	Alex Juma	Public Health officer in charge
7.	Judy cherono	Health records officer in charge
7.	Dr. Kibet Ruto smith	Pharmacist in charge
8.	Elias Maru	Nutritionist in charge
9.	Joel kipturmet	Head of laboratory Department

V. Chairman's Statement

It is an honour to present the Annual report and Financial Statement of Chemolingot Sub-County Hospital for the year ended 30th June 2022. The hospital continues to provide timely, cost-effective and patient centred healthcare in the larger Tiati. The Financial Year 2021/22 has been successful despite macroeconomic challenges during the year with the Hospital remaining resilient and successfully delivering on its core mandate.

The hospital has also done significant strategic infrastructural upgrades and renovations, these includes the new one stop maternity wing, Commissioning of telemedicine room and acquisition of modern medical equipment from FSE, all these being important in improving service delivery.

In terms of Corporate Governance, the Board of management carried out its mandate diligently and with focus to steer the Hospital to achieve its vision. The Board of Management consist the right balance of skills, experience and backgrounds to support and challenge the management team.

On behalf of the Board of management, I wish to extend my appreciation to the Hospital management and Staff for their commitment and dedication that ensured the highest quality service delivery and improved performance this financial year. I wish also to thank our strategic partners including the County Government, Mpesa foundation, Izumi and our esteemed Suppliers who have partnered with us to enable the Hospital achieve this impressive performance.

Finally, I would like to express my sincere gratitude to my fellow Board Members, for their dedication and hard work during the year. I am confident that as a team, our commitment and dedication will make Chemolingot Hospital the best.

Signed



Ann Lokope
Chairlady

VI. Report of The Medical Superintendent



The financial year 2021/22 has been a significant one for Chemolingot Sub-County Hospital with continuous improvement on service delivery and maintenance of the Hospital's transformational agenda. The hospital maintained steady growth throughout the year attributable to increased activity levels with a majority of the areas exceeding the targeted performance.

In recognition that availability of functional infrastructure is critical in the provision of quality health care services, the hospital has continued to invest in improving infrastructure and modernization of equipment through renovation of existing infrastructure and receipt of equipment from FSE.

The hospital has a robust financial management system that is based on the existing government financial management rules and regulations, Public Finance Management (PFM) Act 2012, International Public Sector Accounting Standards (IPSAS) and International Financial Reporting Standards (IFRS). The Hospital complied with the reporting framework as per PFM Act 2012, by submitting all the quarterly reports and financial statements to The County Treasury.

1) Total number of staffs by cadre:

S/N	CADRE	NUMBER
1	Medical officers	1
2	Clinical officers	5
3	Nurses	8
4	Health Administrative Officer	1
5	Pharmacists	1
6	Laboratory Technologists	2
7	Bio Medical/Technologists	1
8	Records	2
9	PHO Sanitation	1
10	Drivers	1
11	Support Staff	4
12	Study leave (1 Med Officers and 1 CO)	2
13	Casuals	6
14	UHC: Nurses	3
	Records	1
	Laboratory Technologists	2
	Pharmacacy Technologists	2
	PHO Sanitation	1
	Social Worker	1
	Revenue Clerks	1
	TOTAL	46

- 2) Total Collections for the year 2021/22: KSH 3,485,985 only
- 3) NHIF reimbursements KSH 2,893,585 (combined with Linda mama and Edu Afya)
- 4) Local revenue collection KSH 592,400
- 5) Total outpatients 2167
- 6) Total inpatients 137
- 7) Infrastructure projects being undertaken in the hospital and completion rate
 - Completion of Mortuary done pending equipping of the same.
 - Completion of outpatient and Administration blocks 90%
- 8) Number of vehicles and motorcycles and condition
 - Ambulance 1 (not operational)
 - Utility vehicle 1 (PARTLY operational)

Challenges experienced.

- Sinking of placenta pit
- No incinerator
- No ultrasound machine nor x ray machine.
- Inadequate staff especially clinical officers, medical officers, anesthetist and nurses
- Incomplete projects: outpatient and administration block, mortuary.
- Asbestos in the residential houses of the staff, eye clinic and outpatient block. Respective department have been informed but no action taken.
- Lack of vehicle of hearse to transport bodies from the hospital to the cemetery.
- Ambulance not operational for 3 months.
- Incomplete hospital fence
- Lack of cemetery

Recommendations

- Construction of another placenta pit is needed urgently since the previous one sunk and there isn't a place to dispose as for now.
- Servicing of ambulance which is still in garage for the last 3 months urgently needed.
- Renovation of the staff quarters and removal of asbestos is urgently need.
- Employment of more staff as mentioned above for the smooth running of the hospital.
- Construction of a burning chamber or an incinerator for proper disposal and burning of waste from the hospital.
- Equipping of the morgue and outpatient block.

Priorities for next financial year

- Construction of a new placenta pit.

VII. Statement of Performance Against Predetermined Objectives

Chemolingot Sub-county hospital has 7 pillars

1. Clinical service products: **The services** offered at OPD this year were: consultation, CCC/TB clinic, pharmacy, laboratory and MCH. The hospital is looking forward into operationalization of the telemedicine.
2. Health care financing and sustainability: improvement on NHIF claims and local revenue was noted in comparison to the previous year.
3. Quality improvement: public health has been empowered to carry out periodic inspection of the hospital in order to improve cleanliness, improve infection, prevention and control measures.
4. Human resource development: we still continue experiencing the severe staff shortage.
5. Infrastructure development: Completion of Mortuary done pending equipping of the same.
6. Completion of outpatient and Administration blocks 90%
7. Leadership and governance: during this year, it was planned to take the med sup and the HAO to senior management course so as to improve their exposure in the field of management hence improving their performance.
8. Health information; Electronic medical records not yet installed, which will improve record keeping in the hospital.

The hospital has annual work plan based on the above pillars.

VIII. Corporate Governance Statement

Chemolingot hospital Board of Management is responsible for the government of the Hospital and is accountable to County Department of health, Baringo county, ensuring that the hospital complies with the laws and highest standards of corporate governance. The board members attach great importance to the need to conduct the business and operations of the hospital with integrity and in accordance with generally accepted corporate practice and endorse the internationally developed principle of good corporate governance.

The Hospital held all the quarterly meeting for both The Hospital Management Team and the Hospital boards. Four (4) board meetings were held in total in order to approve the AIEs expenditure and all the board members were in attendance. The board charter, appointment, dismissal, roles, induction and training, remuneration and ethics of board members are derived at the county level.

- Construction of a burning chamber or an incinerator for proper disposal and burning of waste from the hospital
- Employment of more staff as mentioned above for the smooth run of the hospital.
- Installation of Electronic medical records (EMR)

APPRECIATION

I take this opportunity to acknowledge the support of the County Government and Development partners. Many thanks go to the Chairman and Members of the Board of Management for their strategic guidance and support, our suppliers for supplying the goods and services required for patient care and the entire staff for their commitment to providing excellent services to our clients.

Signed

Elizabeth Chebet
13 JUN 2024

Dr. Elizabeth Chebet

Medical superintendent

RECEIVED
SUPERINTENDENT
CHEMOLINGOT SUB-COUNTY HOSPITAL
P.O. BOX 35 NGURUMU DISTRICT Baringo COUNTY

IX. Management Discussion and Analysis

Clinical/operational performance

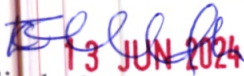
The hospital has bed capacity of 60 with occupancy average rate of 90%. The total number of outpatients seen were 2167 and 137 inpatients. The specialized services offered in OPD are CCC/TB clinic, telemedicine, MCH and laboratory services. The average length of stay in the ward is 5 days. The number of caesarean sections done so far is 30.

Due to the challenges faced during this financial year, the hospital developed priorities for the next year as follows:

- Construction of a new placenta pit.
- Construction of a burning chamber or an incinerator for proper disposal and burning of waste from the hospital
- Employment of more staff as mentioned above for the smooth run of the hospital.
- Installation of Electronic medical records (EMR)

Financial performance that includes

The revenue source includes NHIF and local revenue collected. The total NHIF reimbursed was KSH 2,893,585 and the local revenue collected was KSH 592,400. The funds were utilized according to the approved AIEs.


13 JUN 2024

Dr. Elizabeth Chebet

SIGN:.....
P.O. BOX 39 NGINYANG, CODE 30404,

Medical superintendent

X. Environmental and Sustainability Reporting

Chemolingot Sub-County Hospital has mandate to transform and saves lives, our priority is to deliver good services and emphasize on activities that promotes sustainability to the citizens

i) Sustainability strategy and profile

The hospital has assessed its current resources and highlighted the following areas as a way of increasing financial income.

- a. Starting a water kiosk
- b. Initiate dental unit
- c. Establishment of radiology unit
- d. Establishment of plaster unit and physiotherapy services.

ii) Environmental performance

In order to ensure public health safety for both staff and our client we have introduced the following measures

Successes

- a. Official opening of one stop maternity wing.
- b. Almost all departments meeting all of their targets laid in the previous year.

Challenges

- a. Current staff latrine is full and has sunk, hence there is need to construct new ones in the staff quarters.
- b. Due to incomplete hospital fence, the clients abscond upon discharge causing loss of revenue, due to this, the hospital should prioritize fencing of the wards as we wait for the larger fence of the hospital to be completed.
- c. For proper disposal of hospital waste, there is need to construct a burning chamber.
- d. Due to frequent overflow of the sewage, there is need of constructing a soakpit.
- e. Financial constraints
- f. Shortage of staff
- g. Delayed disbursement of funds
- h. Lack of incinerator
- i. Lack of cemetery.

XI. Report of The Board of Management

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

Principal activities

The principal activities of the entity are:

- Hold quarterly meetings for the approval of budget.
- Act as a link between the hospital and the community
- Resource mobilization.

Results


The board members have actively participated in the improvement of the services rendered in the hospital.

Board of Management

The members of the Board who served during the year are shown on page vii. Its constituted of eight (8) members in total as per the gazette notice.

Auditors

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

By Order of the Board
MEDICAL SUPERINTENDENT
CHEMOLINGOT SUB-COUNTY HOSPITAL

13 JUN 2024
Dr. Elizabeth Chebet
SIGNATURE CODE 30404,
Secretary to the Board

iii) Employee welfare

Employees are hired by the County Public Service Board and others are contracted by the hospital management board.

Staff gain their skills via on job training, seminars and workshops.

Some of our staff resides from hospital quarters and others outside the hospital.

iv) Market place practices-

Floating of quotations

a) Responsible competition practice.

Open tendering process and committee involvement

b) Responsible Supply chain and supplier relations

Good tracking of supplies from tendering to delivery

c) Responsible marketing and advertisement

This is done through barazas and public notice boards

v) Corporate Social Responsibility / Community Engagements

Conducting outreach to the community as a way of increasing accessibility to health care.

Provision of hospital borehole water to the needy.

**Chemolingot Sub-County Hospital (Baringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2022**

XII. Statement of Board of Management's Responsibilities

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

The Board of Management is responsible for the preparation and presentation of the *Chemolingot Sub County Hospital's* financial statements, which give a true and fair view of the state of affairs of the *Chemolingot Sub County Hospital* for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes:

- (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period,
- (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Chemolingot Sub County 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 *Chemolingot Sub County Hospital*;
- (v) Selecting and applying appropriate accounting policies.
- (vi) Making accounting estimates that are reasonable in the circumstances

The Board of Management accepts responsibility for the *entity's* financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and (*- entities should quote applicable legislation as indicated under*). The Board members are of the opinion that the *entity's* financial statements give a true and fair view of the state of *entity's* transactions during the financial year ended June 30, 2022, and of the *entity's* financial position as at that date. The Board members further confirm the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the *entity's* financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The Hospital's financial statements were approved by the Board on 13 JUN 2024 and signed on its behalf by:

Name:

**Chairperson
Board of Management**

MEDICAL SUPERINTENDENT
CHEMOLINGOT SUB-COUNTY HOSPITAL
13 JUN 2024
Dr Elizabeth Chebet
Secretary
P.O. BOX 39 NGINYANG, CODE 31004
Board of Management

REPUBLIC OF KENYA

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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 CHEMOLINGOT SUB-COUNTY LEVEL 4 HOSPITAL FOR THE YEAR ENDED 30 JUNE, 2022 – COUNTY GOVERNMENT OF BARINGO

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of Chemolingot Level 4 Sub-County Hospital - Baringo County Government set out on pages 1 to 43, which comprise

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

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

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly the financial position of Chemolingot Sub-County Level 4 Hospital - County Government of Baringo as at 30 June, 2022 and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and do not comply with the Public Finance Management Act, 2012, the County Government Act, 2012 and the Health Act, 2017.

Basis for Adverse Opinion

1. Inaccuracies in the Financial Statements

Review of the financial statements submitted for audit revealed various omissions as detailed below:-

- i. The statement of financial performance omits recomputed net surplus amount of Kshs.3,130,029.
- ii. The statement of financial performance reflects transfer of NHIF to county revenue account amount of Kshs.2,120,500, local revenue collection for financial year 2021/2022 amount of Kshs.592,400 and pharmaceuticals and non-pharms supplied amount of Kshs.1,560,723 which are not supported by notes to the financial statements.
- iii. The statement of financial position reflects receivables from non-exchange transactions balance of Kshs.10,960,860 which is not supported by a note.
- iv. The statement of financial position reflects total net liabilities balance of Kshs.90,189,838 instead of Kshs.89,236,303 resulting to an unexplained variance of Kshs.953,535.
- v. The statement of cashflows reflects net cash and cash equivalents as at 30 June, 2022 balance of Kshs.722,127 while re-computation revealed a balance of Kshs.2,612,029 resulting to an unexplained variance of Kshs.1,889,902.

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

2. Omitted Bank Balances

The statement of financial position reflects cash and cash equivalents balance of Kshs.722,127 as disclosed in Note 18 to the financial statements. However, Hospital bank accounts with a balance of Kshs.1,894,088 were not disclosed in the financial statements.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.722,127 could not be confirmed.

3. Inaccuracies in Property, Plant and Equipment Balance

The statement of financial position reflects a balance of Kshs.74,533,956 in respect to property, plant and equipment. However, review of records and physical verification revealed several parcels of land measuring thirty-five (35) acres whose value has not been indicated in the fixed assets schedule. Further, ownership documents of the land have not been provided for audit review.

In the circumstances, the accuracy, completeness and disclosure of property, plant and equipment balance of Kshs.74,533,956 could not be confirmed.

4. Non-Disclosure of Intangible Assets

The statement of financial position reflects Nil balance in respect to intangible assets. However, it was noted that the Hospital has a health systems which creates and generates revenue reports among other functionalities and which was not disclosed in the financial statements. Further, the procurement documents for the system were not provided for audit and contract price was not disclosed in the agreement.

In the circumstances the accuracy and completeness of Nil intangible assets balance could not be confirmed.

5. Unconfirmed Stock Balance

The statements of financial position reflect a balance of Kshs.2,426,960 in respect to inventory as disclosed in Note 20 to the financial statements. However, there was no evidence of conducting the annual stock take to confirm the quantities, value and status of closing inventory balances as at 30 June, 2022

In the circumstances, the valuation, accuracy and completeness of the inventory balance of Kshs.2,426,960 could not be confirmed.

6. Non-Disclosure of Donated Drugs

The statement of financial performance reflects an amount of Kshs.10,960,860 in respect to revenue from non-exchange transactions. However, the amount excludes Universal Health Coverage (UHC) commodities amounting of Kshs.27,132 from Kenya Medical Supplies Authority (KEMSA).

In the circumstances, the accuracy and completeness revenue from non-exchange transactions amount of Kshs.10,960,860 could not be confirmed.

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

Key Audit Matter

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Failure to Prepare Budget Estimates

The statement of financial performance reflects total revenue and expenditure amounts of Kshs.11,553,260 and Kshs.8,423,231 respectively. However, Management did not prepare budget estimates for both revenue and expenditure contrary to Regulation 29 (1) and (2) of the Public Finance Management (County Governments) Regulations, 2015 which requires the accounting officer to prepare draft estimates relating to her or his department and to ensure that all services are included in the estimates.

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

2. Failure to Transfer Revenue to the County Revenue Fund Account

The statement of financial performance reflects an amount of Kshs.592,400 in respect to rendering services - medical services income as disclosed in Note 11 to the financial statements. However, the amount was not transferred to the County Revenue Fund Account for approval by the Controller of Budget before withdrawal. This was contrary to Regulation 81(1-3) of Public Finance and Management (County Governments)

Regulations, 2015 which states that a receiver of revenue shall promptly deposit into the County exchequer account all receipts due to the County Revenue Fund.

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

3. Irregular Engagement of Casual Workers

The statement of financial performance reflects an amount of Kshs.707,000 in respect to employee costs as disclosed in Note 13 to the financial statements. This amount relates to payments to casual workers who were engaged for more than three months. This was contrary to Section 37 of the Employment Act, 2007 which states that a casual employee should be converted to a term contract where a casual employee works for a period or a number of continuous working days which amount in the aggregate to the equivalent of not less than one month

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

4. Lack of Quarterly Revenue Reports

The statement of financial performance reflects an amount of Kshs.592,400 in respect to rendering services - medical services income as disclosed in Note 11 to the financial statements. However, the Hospital did not provide evidence to show that quarterly reports were prepared and submitted to the County treasury with a copy to the Auditor General. This was contrary to Regulations 64(1) of the Public Finance Management (County Governments) Regulations, 2015 which requires the Accounting Officer or receiver of revenue or collector of revenue to prepare a quarterly report not later than the 15th day after the end of the quarter.

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

5. 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 eighty-eight (88) or 87% of the authorized establishment.

Staff Requirements	Level 4 Standard	Number in the Hospital	Variance	Percentage %
Medical Officers	16	1	15	94
Anesthesiologists	2	1	1	50
General Surgeons	2	0	2	100
Gynecologists	2	0	2	100
Pediatrics	2	0	2	100
Radiologists	2	0	2	100

Staff Requirements	Level 4 Standard	Number in the Hospital	Variance	Percentage %
Kenya Registered Community Health Nurses	75	11	64	85
Total	101	13	88	87

In addition, the hospital lacked the necessary equipment and Health Policy Guidelines as detailed below:-

Services	Level 4 Standard	Number in the Hospital	Facility Gaps	Percentage %
Beds	150	80	70	47
Resuscitaire (2 In Labour Ward and one In Theatre)	3	2	1	33
New Born Unit - Incubators	5	4	1	20
New Born Unit Cots	5	0	5	100
Functional Intensive Care Unit - Beds	6	0	6	100
High Dependency Unit - Beds	6	0	6	100
Renal Unit With at Least 5 Dialysis Machines	5	0	5	100
Two Functional Operating Theaters Maternity and General	2	1	1	50

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.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7 (1) (a) of the Public Audit Act, 2015, because of the significance of the matters discussed in the Basis for Adverse Opinion, Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, based on the audit procedures performed, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of Segregation of Duties

The statement of financial performance reflects an amount of Kshs.592,400 in respect to rendering services - medical services income as disclosed in Note 11 to the financial statements. However, it was noted that one person receives revenue, issues receipts and is charged with banking.

In the circumstances, in the absence of segregation of duties it was not possible to ascertain proper controls of cash collection and banking as effective.

2. Poor Management of Pharmaceuticals and Non-Pharmaceuticals Commodities

The statement of financial position reflects a balance of Kshs.2,426,960 in respect to inventory as disclosed in Note 20 to the financial statements. Review of the store records on pharmaceuticals and non-pharmaceuticals revealed that three (3) units of various drugs of undetermined value had expired. Further, review of the Hospital stock cards for controlling stores indicated that the Hospital experienced stock out of medical supplies ranging from 326 days to 995 days.

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

3. Failure to Dispose Unserviceable Assets

The statement of financial position reflects a balance of Kshs.74,533,956 in respect to property, plant and equipment as disclosed in Note 21 to the financial statements. However, physical inspection revealed unserviceable assets that have not been disposed-off and they were not being utilized.

In the circumstances, the effectiveness of internal controls on disposing unserviceable assets 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 the 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 Hospital's 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 with limited assurance as to 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 review of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall 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 controls would not necessarily disclose all matters in the internal controls 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 controls 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 noncompliance. 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 controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Hospital's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to

modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Hospital to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Hospital to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

21 June, 2024

Chemolingot Sub County Hospital (Baringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2022


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

Description	Notes	2021/22	2020/21
		Kshs	Kshs
Revenue from non-exchange transactions			-
Transfers from the County Government	6	4,024,250.00	-
In-kind contributions from the County Government	7	1,560,722.57	-
Grants from donors and development partners	8	-	-
Transfers from other Government entities-NHIF	9	2,893,585.00	-
Public contributions and donations	10	2,484,302.65	-
Revenue from non-exchange transactions		10,960,860.22	
Revenue from exchange transactions			
Rendering of services- Medical Service Income	11	592,400.00	
Revenue from exchange transactions		592,400.00	
Total revenue		11,553,260.22	-
Expenses			-
Medical/Clinical costs	12	2,249,420.00	-
Employee costs	13	707,000.00	-
Board of Management Expenses	14	148,000.00	-
Depreciation and amortization expense	15	-	-
Repairs and maintenance	16	717,360.00	-
General expenses	17	327,828.00	-
Transfer of NHIF to county revenue account		2,120,500.00	
Local revenue collection for FY 2021/2022		592,400.00	
Pharmaceuticals and non-pharms supplied		1,560,722.57	
Total expenses		8,423,230.57	-


(The notes set out on pages 22 to 42 form an integral part of the Annual Financial Statements.)

The Hospital's financial statements were approved by the Board on 13/06/2024 and signed on its behalf by:

Chemolingot Sub County Hospital (Baringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2022


.....
Chairman
Board of Management


.....
Head of Finance
ICPAK No:

MEDICAL SUPERINTENDENT
CHEMOLINGOT SUB-COUNTY HOSPITAL

.....
13 JUN 2024
Medical Superintendent
SIGN:.....
P.O. BOX 39 NGINYANG, CODE 30404,

*Chemolingot Sub-County Hospital (aringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2022*


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

Description	Notes	2021/22 Kshs	2020/21 Kshs
Assets			
Current assets			
Cash and cash equivalents	18	722,127.25	-
Receivables from exchange transactions	19	592,400.00	-
Receivables from non-exchange transactions		10,960,860.22	-
Inventories	20	2,426,960.00	-
Total Current Assets		14,702,347.47	-
Non-current assets			
Property, plant, and equipment	21	74,533,956.00	-
Intangible assets	22	-	-
Total Non-current Assets		74,533,956.00	-
Total assets		89,236,303.47	-
Liabilities			
Current liabilities			
Trade and other payables	23	953,535.00	-
Total Current Liabilities		953,535.00	-
Non-current liabilities			
Total Non-current liabilities		-	-
Total Liabilities		953,535.00	-
Net assets		89,236,303.47	
Revaluation reserve		-	-
Accumulated surplus/Deficit		-	-
Capital Fund		-	-
Total Net Assets and Liabilities		90,189,838.47	-

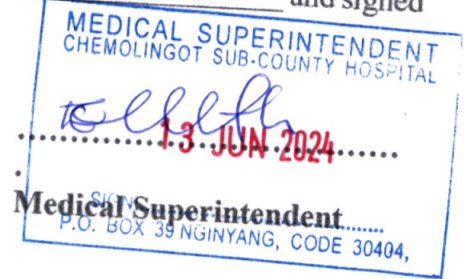
(The notes set out on pages 22 to 42 form an integral part of the Annual Financial Statements.)

Chemolingot Sub-County Hospital (aringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2022

The Hospital's financial statements were approved by the Board on 13/06/2024 and signed on its behalf by:


.....
...
Chairman
Board of Management


Head of Finance
ICPAK No: 114-30404, NGINYANG


Medical Superintendent
P.O. BOX 39 NGINYANG, CODE 30404,

Chemolingot Sub-County Hospital (aringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2022

XVI. Statement of Changes in Net Asset for The Year Ended 30 June 2022


	Revaluation reserve	Accumulated surplus/Deficit	Capital Fund	Total
As at July 1, 2020	-	-	-	-
Revaluation gain	-	-	-	-
Surplus/(deficit) for the year	-	-	-	-
Capital/Development grants	-	-	-	-
As at June 30, 2021	-	-	-	-
At July 1, 2021	-	-	-	-
Revaluation gain	-	-	-	-
Surplus/(deficit) for the year	-	-	-	-
Capital/Development grants	-	-	-	-
At June 30, 2022	-	-	-	-

(Note:

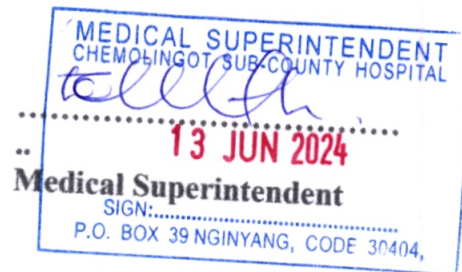
1. For items that are not common in the financial statements, the Chemolingot Sub County Hospital should include a note on what they relate to – either on the face of the statement of changes in equity/net assets or among the notes to the financial statements.
2. Prior year adjustments should have an elaborate note describing what the amounts relate to. In such instances, a restatement of the opening balances needs to be done.)

(The notes set out on pages 22 to 42 form an integral part of the Annual Financial Statements.)

The Hospital's financial statements were approved by the Board on 13/06/2024 and signed on its behalf by:



 Chairman
 Board of Management



Chemolingot Sub-County Hospital (aringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2022

XVII. Statement of Cash Flows for The Year Ended 30 June 2022

v

Description	Note	2021/22 Kshs	2020/21 Kshs
Cash flows from operating activities			
Receipts			
Transfers from the County Government	6	4,024,250.00	-
In- kind contributions from the County Government	7	1,560,722.57	-
Grants from donors and development partners	8	-	-
Transfers from other Government entities-NHIF	9	2,893,585.00	-
Public contributions and donations	10	2,484,302.65	-
Rendering of services- Medical Service Income	11	592,400.00	-
Total Receipts		10,960,860.22	-
Payments			
Medical/Clinical costs	12	2,249,420.00	-
Employee costs	13	707,000.00	-
Board of Management Expenses	14	148,000.00	-
Repairs and maintenance	15	717,360.00	-
Grants and subsidies	16	-	-
General expenses	17	327,828.00	-
Transfer to county revenue account		2,120,500.00	-
Local revenue collection for FY 2021/2022		592,400.00	-
Pharmaceuticals and non-pharms supplied		1,560,722.57	-
Total Payments		8,423,230.57	-
Net cash flows from operating activities	24	-	-
Cash flows from investing activities			
Purchase of property, plant, equipment, & intangible assets		-	-
Proceeds from the sale of property, plant, and equipment		-	-
Acquisition of investments		-	-
Net cash flows used in investing activities		-	-
Cash flows from financing activities			
Proceeds from borrowings		-	-
Repayment of borrowings		-	-
Capital grants received		-	-
Net cash flows used in financing activities		-	-
Net increase/(decrease) in cash and cash equivalents		-	-

Chemolingot Sub-County Hospital (aringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2022

Description	Note	2021/22	2020/21
		Kshs	Kshs
Cash and cash equivalents at 1 July	18	74,400.25	-
Cash and cash equivalents at 30 June	18	722,127.25	-

(IPSAS 2 allows an Chemolingot Sub County Hospital to present the cash flow statement using the direct or indirect method 443but encourages the direct method. PSASB also recommends the use of direct method of cash flow preparation).

The notes set out on pages 22 to 42 form an integral part of the Annual Financial Statements. The Hospital's financial statements were approved by the Board on 13/06/2024 and signed on its behalf by:

[Handwritten Signature]

Chairman
Board of Management



**Chemolingot Sub-County Hospital (Baringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2022**

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

Description	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilisation
	a Kshs	b Kshs	c=(a+b) Kshs	d Kshs	e=(c-d) Kshs	f=d/c%
Revenue						
Transfers from the County Government	-	-	-	-	-	%
Grants from donors and development partners	-	-	-	-	-	%
Transfers from other Government entities	-	-	-	-	-	%
Public contributions and donations	-	-	-	-	-	%
Rendering of services- Medical Service Income	-	-	-	-	-	%
Revenue from rent of facilities	-	-	-	-	-	%
Finance / interest income	-	-	-	-	-	%
Other receipts (<i>specify</i>)	-	-	-	-	-	%
Total income						
Expenses						
Medical/Clinical costs	-	-	-	-	-	%
Employee costs	-	-	-	-	-	%
Remuneration of directors	-	-	-	-	-	%
Repairs and maintenance	-	-	-	-	-	%
Grants and subsidies	-	-	-	-	-	%
General expenses	-	-	-	-	-	%
Finance costs	-	-	-	-	-	%
Refunds	-	-	-	-	-	%
Surplus for the period						
Capital expenditure						

XIX. Notes to the Financial Statements

1. General Information

Chemolingot Sub County Hospital is established through legal notice No. 786 of 4th February 2020 and derives its authority and accountability from The Medical Practitioners and Dentists Act. The Chemolingot Sub County Hospital is wholly owned by the Government of Kenya and is domiciled in Kenya.

2. Statement Of Compliance And Basis Of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant, and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the *Chemolingot Sub County Hospital's* accounting policies. The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note xx The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the *Chemolingot Sub County Hospital*.

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

3. Adoption of New and Revised Standards

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

Chemolingot Sub-County Hospital (Baringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2022

Notes to the Financial Statements (Continued)

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

Standard	Effective date and impact:
IPSAS 41: Financial Instruments	Applicable: 1st January 2023: This standard is relevant to the Hospital and will be applied effective financial ending June 30, 2023. Classification, recognition, and measurement of cash, accounts receivables, accounts payable, and borrowings will change in line with the requirements in the new standard. In addition, the impairment loss on accounts receivables will significantly change given the requirements of this standard.
IPSAS 42: Social Benefits	Applicable: 1st January 2023 The Hospital does not operate any social benefits schemes and therefore this standard is not relevant to the Hospital.
IPSAS 43	Applicable 1st January 2025 The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance, and cash flows of an Entity. The new standard requires entities to recognize, measure and present information on right of use assets and lease liabilities. This standard is relevant to the Hospital and will be applied effective financial year ending June 30, 2025.

ii. Early adoption of standards

The Chemolingot Sub County Hospital did not early – adopt any new or amended standards in the year 2021/2022.

Notes to the Financial Statements (Continued)

4. Summary Of Significant Accounting Policies

a) REVENUE RECOGNITION

i) Revenue from non-exchange transactions

Transfers from other Government entities

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

Revenue from exchange transactions

Rendering of services

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

Sale of goods

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

Interest income

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

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the Chemolingot Sub County Hospital's right to receive payments is established.

Rental income

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

*Chemolingot Sub-County Hospital (Baringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2022*

Notes to the Financial Statements (Continued)

b) BUDGET INFORMATION

The original budget for FY 2021/2022 was approved by Board. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Chemolingot Sub County Hospital upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Chemolingot Sub County Hospital recorded additional appropriations of on the FY 2021/2022- budget following the Board's approval. The Chemolingot Sub County Hospital's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget.

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

c) TAXES

Sales tax/ Value Added Tax

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

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

Notes to the Financial Statements (Continued)

d) INVESTMENT PROPERTY

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property.

Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over a period of *some* years. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

e) PROPERTY, PLANT AND EQUIPMENT

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

f) LEASES

Finance leases are leases that transfer substantially the entire risks and benefits incidental to ownership of the leased item to the Chemolingot Sub County Hospital. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future *minimum* lease payments. The Chemolingot Sub County Hospital also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition.

Chemolingot Sub-County Hospital (Baringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2022

Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit.

An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Chemolingot Sub County Hospital will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the Chemolingot Sub County Hospital. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

g) INTANGIBLE ASSETS

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

h) RESEARCH AND DEVELOPMENT COSTS

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

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

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

Notes to the Financial Statements (Continued)

i) FINANCIAL INSTRUMENTS

Financial assets

Initial recognition and measurement

Financial assets within the scope of IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments

or available-for-sale financial assets, as appropriate. The Chemolingot Sub County Hospital determines the classification of its financial assets at initial recognition.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. Losses arising from impairment are recognized in the surplus or deficit.

Held-to-maturity

Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as held to maturity when the Chemolingot Sub County Hospital has the positive intention and ability to hold it to maturity. After initial measurement, held-to-maturity investments are measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. The losses arising from impairment are recognized in surplus or deficit.

Impairment of financial assets

The Chemolingot Sub County Hospital assesses at each reporting date whether there is objective evidence that a financial asset or an Chemolingot Sub County Hospital of financial assets is impaired. A financial asset or an Chemolingot Sub County Hospital of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that have occurred after the initial recognition of the asset (an incurred 'loss event') and that loss event has an impact on the estimated future cash flows of the financial asset or the Chemolingot Sub County Hospital of financial assets that can be reliably estimated. Evidence of impairment may include the following indicators:

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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 Chemolingot Sub County Hospital.

j) PROVISIONS

Provisions are recognized when the Chemolingot Sub County Hospital has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Where the Chemolingot Sub County Hospital expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain.

The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

Contingent liabilities

The Chemolingot Sub County Hospital does not recognize a contingent liability, but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

Contingent assets

The Chemolingot Sub County Hospital does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Chemolingot Sub County Hospital in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

k) NATURE AND PURPOSE OF RESERVES

The Chemolingot Sub County Hospital creates and maintains reserves in terms of specific requirements. *(Chemolingot Sub County Hospital to state the reserves maintained and appropriate policies adopted.)*

l) CHANGES IN ACCOUNTING POLICIES AND ESTIMATES

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

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- The debtors or an Chemolingot Sub County Hospital of debtors are experiencing significant financial difficulty
- Default or delinquency in interest or principal payments
- The probability that debtors will enter bankruptcy or other financial reorganization
- Observable data indicates a measurable decrease in estimated future cash flows (e.g. changes in arrears or economic conditions that correlate with defaults)

Financial liabilities

Initial recognition and measurement

Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit or loans and borrowings, as appropriate. The Chemolingot Sub County Hospital determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, plus directly attributable transaction costs.

Loans and borrowing

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortized cost using the effective interest method. Gains and losses are recognized in surplus or deficit when the liabilities are derecognized as well as through the effective interest method amortization process. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

i) 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

Notes to the Financial Statements (Continued)

m) EMPLOYEE BENEFITS

Retirement benefit plans

The Chemolingot Sub County Hospital provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which Chemolingot Sub County Hospital pays fixed contributions into a separate Chemolingot Sub County Hospital (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable.

Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump-sum payments or increased future contributions on a proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

n) FOREIGN CURRENCY TRANSACTIONS

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

o) BORROWING COSTS

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

p) RELATED PARTIES

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

Notes to the Financial Statements (Continued)

q) SERVICE CONCESSION ARRANGEMENTS

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

r) CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

s) COMPARATIVE FIGURES

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

t) SUBSEQUENT EVENTS

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2022.

5. significant judgments and sources of estimation uncertainty

The preparation of the Chemolingot Sub County 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. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Notes to the Financial Statements (Continued)

Estimates and assumptions

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

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note -.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

(Include provisions applicable for your organisation e.g provision for bad debts, provisions of obsolete stocks and how management estimates these provisions).

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

6. Transfers from The County Government

Description	2021/22 KShs	2020/21 KShs
Unconditional grants		
Operational grant		
Level 5 grants	-	-
Un transferred NHIF	-	-
	-	-
Conditional grants		
User fee forgone		
Transforming health services for Universal care project (THUCP)	-	-
DANIDA	-	-
Wards Development grant	-	-
Paediatric block grant	-	-
Administration block grant	-	-
Laboratory grant	-	-
Total government grants and subsidies	-	-

6 Transfers from The County Government

Name of the entity sending the grant	Amount recognized to Statement of financial performance Kshs	Amount deferred under deferred income Kshs	Amount recognised in capital fund. KShs	Total grant income during the year KShs	Total 2021/22 KShs
Baringo County Government	4,024,250.00	-	-	4,024,250.00	-
Total	-	-	-	4,024,250.00	-

(Ensure that the amount recorded above as having been received from the County fully reconciles to the amount recorded by the amount recorded as transferred by the County. An acknowledgement note/receipt should be raised in favour of the sending County Government. The details of the reconciliation have been included under appendix iv).

Chemolingot Sub-County Hospital (Baringo County Government)
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Notes to the Financial Statements (Continued)

7. In Kind Contributions from The County Government

Description	2021/22 KShs	2020/21 KShs
Salaries and wages	-	-
Pharmaceutical and Non-Pharmaceutical Supplies	1,560,722.57	-
Medical supplies-Drawings Rights (KEMSA)	-	-
Utility bills	-	-
Total grants in kind	1,560,722.57	-

These include payments made directly by the County Governments for staff salaries and medical drugs. These should be recorded both as income and expense for completeness of financial statements

8. Grants from Donors and Development Partners

Description	2021/22 KShs	2020/21 KShs
Cancer Centre grant- DANIDA	-	-
World Bank grants	-	-
Paediatric ward grant- JICA	-	-
Research grants	-	-
Other grants (<i>specify</i>)	-	-
Total grants from development partners	-	-

(Provide brief explanation for this revenue)

8 (a) Grants from donors and development partners (Classification)

Name of the entity sending the grant	Amount recognized to Statement of financial performance KShs	Amount deferred under deferred income KShs	Amount recognised in capital fund. KShs	Total grant income during the year KShs	Total 2020/21 KShs
Donor e.g., DANIDA	-	-	-	-	-
JICA	-	-	-	-	-
World Bank	-	-	-	-	-
Total	-	-	-	-	-

Chemolingot Sub-County Hospital (Baringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2022

Notes to the Financial Statements (Continued)

9. Transfers from Other Government Entities

Description	2021/22	2020/21
	KShs	KShs
Transfer from National Government (Ministry of Health)	-	-
Transfer from - NHIF	2,893,585.00	-
Transfer from - Institute	-	-
Total Transfers	2,893,585.00	-

The difference in payments of Kshs 134,200 resulted from payment of accrued arrears by NHIF office for FY 2020/21.

10. Public Contributions and Donations

Description	2021/22	2020/21
	KShs	KShs
Public donations	-	-
Donations from local leadership	-	-
Donations from religious institutions	-	-
Donations from other international organisations and individuals	-	-
Other donations(<i>specify</i>)	-	-
Donations in kind-pharmaceuticals and Non-pharmaceuticals	2,484,302.65	-
Total donations and sponsorships	2,482,302.65	-

The donations are purely from pharmaceuticals and Non-pharmaceuticals which passes through county Health department which are then distributed to Chemolingot Sub County Hospital.

10 (a) Reconciliations of amortised grants

Description	2021/22	2020/21
	KShs	KShs
Balance unspent at beginning of year	74,400.25	-
Current year receipts	4,024,250.00	-
Amortised and transferred to revenue	-	-
Conditions to be met – remain liabilities	-	-
Totals from reconciliation of amortised grants	4,098,650.25	-

Chemolingot Sub-County Hospital (Baringo County Government)
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Notes to the Financial Statements (Continued)

11. Rendering of Services-Medical Service Income

Description	2021/22	2020/21
	KShs	KShs
Pharmaceuticals	379,860.00	-
Non-Pharmaceuticals	-	-
Laboratory	142,200.00	-
Radiology	-	-
Orthopedic and Trauma Technology	-	-
OPD		
Consultation/examination	19,540.00	-
Accident and Emergency Service	-	-
Anesthesia Service	-	-
Ear Nose and Throat service	-	-
Nutrition service	-	-
Cancer centre service	-	-
Dental services	-	-
Reproductive health	-	-
Paediatrics services	-	-
Inpatient files	14,200.00	-
Other medical services income-inpatient	36,600.00	-
Total revenue from the rendering of services	592,400.00	-

(other medical services fee relates to other charges not listed above)

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Notes to the Financial Statements (Continued)

12. Medical/ Clinical Costs

Description	2021/22	2020/21
	KShs	KShs
Dental costs/ materials	-	
Laboratory chemicals and reagents	180,000.00	
Public health activities	-	
Food and Ration	689,000.00	
Uniform, clothing, and linen	196,960.00	
Dressing and Non-Pharmaceuticals	160,000.00	
Pharmaceutical supplies	174,000.00	
Health information stationery	-	
Reproductive health materials	-	
Sanitary and cleansing Materials	-	
Purchase of it equipments(cctv)	99,940.00	
X-Ray/Radiology supplies	-	
Other medical related clinical costs (general office supplies)	749,520.00	
Total medical/ clinical costs	2,249,420.00	

(Other medical/clinical related costs refers to all other costs involved in management of the patients directly not analysed above.)

13. Employee Costs

Description	2021/22	2020/21
	KShs	KShs
Salaries, wages, and allowances	707,000	-
Contributions to pension schemes	-	-
Service gratuity	-	-
Performance and other bonuses	-	-
Staff medical expenses and Insurance cover	-	-
Group personal accident insurance and WIBA	-	-
Social contribution	-	-
Other employee costs (<i>specify</i>)	-	-
Employee costs	707,000	

(Social contribution relates to expenses incurred by the employer towards social welfare of Employees)

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Notes to the Financial Statements (Continued)

14. Board of Management Expenses

Description	2021/22	2020/21
	KShs	KShs
Chairman's Honoraria	-	-
Sitting allowance	148,000	-
Mileage	-	-
Insurance expenses	-	-
Induction and training	-	-
Travel and accommodation allowance	-	-
Airtime allowances	-	-
Total	148,000	-

15. Depreciation and Amortization Expense

Description	2021/22	2020/21
	KShs	KShs
Property, plant and equipment	-	-
Intangible assets	-	-
Investment property carried at cost	-	-
Total depreciation and amortization	-	-

16. Repairs and Maintenance

Description	2021/22	2020/21
	KShs	KShs
Property- Buildings	514,800	-
Medical equipment	-	-
Office equipment	-	-
Furniture and fittings	30,760	-
Computers and accessories	-	-
Motor vehicle expenses(fuel and lubricants)	171,800	-
Maintenance of civil works	-	-
Total repairs and maintenance	717,360	-

Chemolingot Sub-County Hospital (Baringo County Government)
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Notes to the Financial Statements (Continued)

17. General Expenses

Description	2021/22	2020/21
	KShs	KShs
Bank charges	16,428	-
Conferences and delegations	-	-
Travel and accommodation allowance	99,400	-
Legal expenses	-	-
Licenses and permits	-	-
Courier and postal services	-	-
Printing and stationery	167,000	-
Hire charges	-	-
Rent expenses	-	-
Water and sewerage costs	-	-
Skills development levies	-	-
Telephone and mobile phone services	45,000	-
Internet expenses	-	-
Staff training and development	-	-
Subscriptions to professional bodies	-	-
Subscriptions to newspapers periodical, magazines, and gazette notices	-	-
Library books/Materials	-	-
Parking charges	-	-
Total General Expenses	327,828.00	-

Chemolingot Sub-County Hospital (Baringo County Government)
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Notes to the Financial Statements (Continued)

18. Cash and Cash Equivalents

Description	2021/22	2020/21
	KShs	KShs
Current accounts		
On - call deposits	722,127.25	-
Fixed deposits accounts	-	-
Cash in hand	-	-
Others(<i>specify</i>)- Mobile money	-	-
Total cash and cash equivalents	722,127.25	-

(The amount should agree with the closing and opening balances as included in the statement of cash flows)

18 (a). Detailed Analysis of Cash and Cash Equivalents

Description		2021/22	2020/21
Financial institution	Account number	KShs	KShs
a) Current account			
Kenya Commercial bank			
Equity Bank, etc		722,127.25	-
		-	-
Sub- total			
b) On - call deposits		722,127.45	-
Kenya Commercial bank		-	-
Equity Bank – etc		-	-
Sub- total		-	-
c) Fixed deposits account			
Bank Name		-	-
		-	-
Sub- total		-	-
d) Others(<i>specify</i>)			
cash in hand		-	-
Mobile money- Mpesa, Airtel money		-	-
		-	-
Sub- total		-	-
Grand total		722,127.25	-

Notes to the Financial Statements (Continued)

19. Receivables from Exchange Transactions

Description	2021/22	2020/21
	KShs	KShs
Medical services receivables	592,400.00	-
Total receivables	592,400.00	-

20. Inventories

Description	2021/22	2020/21
	KShs	KShs
Pharmaceutical supplies	1,300,000.00	-
Maintenance supplies	250,000	-
Food supplies	350,000.00	-
Linen and clothing supplies	196,960.00	-
Cleaning materials supplies	80,000.00	-
General supplies	250,000.00	-
Less: provision for impairment of stocks	-	-
Total	2,426,960.00	-

Chemolingot Sub-County Hospital (Baringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2022
Notes to the Financial Statements (Continued)

21. Property, Plant and Equipment

Description	Land and	Buildings and Civil works	Motor vehicles	Furniture, fittings, and office equipment	ICT Equipment	Plant and medical equipment	Capital Work in progress	Total
Cost	Shs		Shs	Shs	Shs	Shs	Shs	Shs
At 1 July 2020	-	30,365,638	6,384,908	-	-	29,487,820	-	66,238,366
Additions	-	-	-	-	-	-	-	-
Disposals	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
Transfers/adjustments	-	-	(-)	-	-	(-)	(-)	(-)
At 30 th June 2021	-	30,365,638	6,384,908	-	-	29,487,820	-	66,238,366
At 1 st July 2021	-	-	-	-	-	-	-	-
Additions	-	8,295,590	-	-	-	-	-	-
Disposals	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
Transfer/adjustments	-	-	-	-	-	-	(-)	(-)
At 30 th June 2022	-	38,661,228	6,384,908	-	-	29,487,820	(-)	74,533,956
Depreciation and impairment	-	-	-	-	-	-	-	-
At 1 July 2020	-	-	-	-	-	-	-	-

Malindi Sub-County Hospital (Baringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2022

Description	Land	Buildings and Civil works	Motor vehicles	Furniture, fittings, and office equipment	ICT Equipment	Plant and medical equipment	Capital Work in progress	Total
Depreciation for the year	-	-	-	-	-	-		-
Disposals	(-)	(-)	(-)	(-)	(-)	(-)		(-)
Impairment	(-)	(-)	(-)	(-)	(-)	(-)		(-)
At 30 June 2021	-	-	-	-	-	-		-
At July 2021	-	-	-	-	-	-		-
Depreciation	-	-	-	-	-	-		-
Disposals	(-)	(-)	(-)	(-)	(-)	(-)		(-)
Impairment	(-)	(-)	(-)	(-)	(-)	(-)		(-)
Transfer/adjustment		-	-	-	-	-	(-)	(-)
At 30th June 2022	-	-	-	-	-	-	-	-
Net book values								
At 30 th June 2021	-	27,885,644	6,384,908	-	-	29,487,820	-	66,238,366
At 30 th June 2022	-	38,661,228	6,384,908	-	-	29,487,820	-	74,533,956

Chemolingot Sub-County Hospital (Baringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2022

Buildings includes

- ✓ Chemolingot Casualty Block Ksh 2,181,307 Build By Seruno On 29/11/2019
- ✓ Chemolingot Ward Block Ksh 5,058,545 Build By Barsipet On 16/7/2015
- ✓ Chemolingot Hospital Ksh 2,839,074 Build By Seruno On 25/11/2015
- ✓ Chemolingot Administration Block Ksh 311,517 Build By Shamos On 14/6/2016
- ✓ Chemolingot Casualty Block Ksh 4,905,341 Build By Seruno On 30/6/2020
- ✓ Chemolingot Casualty Block Ksh 1,445,614 Build By Seruno On 15/6/2016
- ✓ Chemolingot Theatre Block Ksh 4,533,767 Build By Sakatkat On 30/4/2014
- ✓ Chemolingot Toilet Block Ksh 487,751 Build By Simotwo On 13/3/2019
- ✓ Chemolingot Toilet Block Ksh 487,751 Build By Simotwo On 20/2/2019
- ✓ Chemolingot Ward Block Ksh 333,213 Build By Barsipet On 13/6/2016
- ✓ Chemolingot Administration Block Ksh 925,008 Build By Shamos On 1/3/2016
- ✓ Chemolingot Casualty Block Ksh 1,100,780 Build By Seruno On 8/3/2016
- ✓ Chemolingot Ward Block Ksh 1,102,398 Build By Barsipet On 1/3/2016
- ✓ Chemolingot Theatre Block Ksh 2,084,242 Build By Brel On 20/4/20
- ✓ Chemolingot Mortury Ksh 1,805,919 Build By Yemtech On 19/2/2021
- ✓ Chemolingot Mortury Ksh 1,945,923 Build By Yemtech On 30/6/2021
- ✓ Chemolingot Mortuary Block Ksh 1,751,740 Build By Yemtech On 19/2/2021
- ✓ Chemolingot Mortuary Block Ksh 2,792,008 Build By Yemtech On 19/5/2021

Total Cost Ksh 36,181,234

Civil Works Includes

- ✓ Chemolingot Borehole Ksh 211,000 Build By Kaiyet On 24/12/2019
- ✓ Chemolingot Hospital Fence Ksh 1,465,776 Build By Bright On 20/4/2020
- ✓ Chemolingot Hospital Sewerage Line Ksh 335,970 Build By Kazuri On 28/6/2019
- ✓ Chemolingot Hospital Fence Ksh 467,248 Build By Brightlink On 20/4/2020
- ✓ **Total Cost Ksh 2,479,994**

Grand total -Building & civil work ksh 38,661,228

Motor vehicle- ambulance 30CG0035A ksh 6,384,908.00

Plant & medical equipments- ksh 29,487,820

It includes

- ✓ **Other equipments supplied by PENTA of ksh 16,603,500 on date 14/4/2020**
- ✓ **Other equipments supplied by ASTONIN of ksh 12,884,320 on date 14/4/2020**

Chemolingot Sub-County Hospital (Baringo County Government)
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Notes to the Financial Statements (Continued)

22. Intangible Assets-Software

Description	2021/22	2020/21
	KShs	KShs
Cost		
At beginning of the year		
Additions	-	-
Additions-Internal development	-	-
Disposal	-	-
At end of the year	-	-
	-	-
Amortization and impairment		
At beginning of the year		
Amortization for the period	-	-
Impairment loss	-	-
At end of the year	-	-
NBV	-	-
	-	-

The soft ware used in collection of revenue at Chemolingot Sub County Hospital was procured by revenue department at the county level, and for that reason, we are not able to disclose the value and amortization cost of the ZIZI system to avoid double entry as its being disclosed at the county executive financials

23. Trade and Other Payables

Description	2021/22	2020/21
	KShs	KShs
Trade payables	953,535.00	-
Employee dues	-	-
Third-party payments (<i>unremitted payroll deductions</i>)	-	-
Audit fee	-	-
Doctors' fee	-	-
Total trade and other payables	953,535.00	-

Chemolingot Sub-County Hospital (Baringo County Government)
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Notes to the Financial Statements (Continued)

24. Cash Generated from Operations

Surplus for the year before tax	2021/22	2020/21
Adjusted for:	KShs	KShs
Depreciation	-	-
Non-cash grants received	-	-
Impairment	-	-
Gains and losses on disposal of assets	-	-
Contribution to provisions	-	-
Contribution to impairment allowance	-	-
Working Capital adjustments	-	-
Increase in inventory	-	-
Increase in receivables	-	-
Increase in deferred income	-	-
Increase in payables	-	-
Increase in payments received in advance	-	-
Net cash flow from operating activities	-	-
<i>(The total of this statement should tie to the cash flow section on net cash flows from/ used in operations)</i>		

25. Financial Risk Management

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

The Chemolingot Sub County Hospital's financial risk management objectives and policies are detailed below:

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Notes to the Financial Statements (Continued)

(i) Credit risk

The Chemolingot Sub County Hospital has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the company's management based on prior experience and their assessment of the current economic environment. The carrying amount of financial assets recorded in the financial statements representing the Chemolingot Sub County Hospital's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
At 30 June 2021				
Receivables from exchange transactions	-	-	-	-
Receivables from -non-exchange transactions	-	-	-	-
Bank balances	74,400.25	-	-	-
Total	74,400.25	-	-	-
At 30 June 2022				
Receivables from exchange transactions	592,400.00	-	-	-
Receivables from -non-exchange transactions	10,960,860.22	-	-	-
Bank balances	722,127.25	-	-	-
Total	12,275,387.47	-	-	-

(NB: The totals column should tie to the individual elements of credit risk disclosed in the Chemolingot Sub County Hospital's statement of financial position)

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the company has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Chemolingot Sub County Hospital has significant concentration of credit risk on amounts due from -2022

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The board of management sets the company's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

(ii) Liquidity risk management

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

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.

	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
At 30 June 2021				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
Total	-	-	-	-
At 30 June 2022				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	953,535.00	953,535.00
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
Total	-	-	-	953,535.00

Chemolingot Sub-County Hospital (Baringo County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2022

Notes to the Financial Statements (Continued)

(iii) Market risk

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

The company's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the Chemolingot Sub County Hospital's exposure to market risks or the way it manages and measures the risk.

a) Foreign currency risk

The Chemolingot Sub County Hospital has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The carrying amount of the Chemolingot Sub County Hospital's foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

	KShs	Other currencies	Total
	Kshs	Kshs	Kshs
At 30 June 2021			
Financial assets (investments, cash, debtors)	-	-	-
Liabilities			
Trade and other payables	-	-	-
Borrowings	-	-	-
Net foreign currency asset/(liability)	-	-	-

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Notes to the Financial Statements (Continued)
Management of interest rate risk

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

Sensitivity analysis

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

Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of financial performance if current floating interest rates increase/decrease by one percentage point as a decrease/increase of KShs - (20xx: KShs -). A rate increase/decrease of 5% would result in a decrease/increase in surplus of KShs - (20xx - KShs -).

iv) Capital Risk Management

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

	2021/22	2020/21
	Kshs	Kshs
Revaluation reserve	-	-
Retained earnings	-	-
Capital reserve	-	-
Total funds	-	-
Total borrowings	-	-
Less: cash and bank balances	-	-
Net debt/ (excess cash and cash equivalents)	(-)	(-)
Gearing	-	-
	%	%

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Notes to the Financial Statements (Continued)

The Chemolingot Sub County Hospital manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting expected sales proceeds and matching the same with expected payments.

	KShs	Other currencies	Total
	Kshs	Kshs	Kshs
At 30 June 2022			
Financial assets (investments, cash, debtors)	-	-	-
Liabilities			
Trade and other payables	953,535.00	-	953,535.00
Borrowings	-	-	-
Net foreign currency asset/(liability)		-	-

Foreign currency sensitivity analysis

The following table demonstrates the effect on the company's statement of financial performance on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

	Change in currency rate	Effect on Profit before tax	Effect on equity
	Kshs	Kshs	Kshs
2022			
Euro	10%	-	-
USD	10%	-	-
2022			
Euro	10%	-	-
USD	10%	-	-

Interest rate risk

Interest rate risk is the risk that the Chemolingot Sub County Hospital's financial condition may be adversely affected as a result of changes in interest rate levels. The company's interest rate risk arises from bank deposits. This exposes the company to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the company's deposits.

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Notes to the Financial Statements (Continued)

26. Related Party Balances

Nature of related party relationships

Entities and other parties related to the Chemolingot Sub County Hospital include those parties who have the ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates, and close family members.

Government of Kenya

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

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

Description	2021/22	2020/21
	Kshs	Kshs
Transactions with related parties		
a) Services offered to related parties		
Services to -		
Sales of services to -	-	-
Total	-	-
	-	-
b) Grants from the Government		
Grants from County Government		
Grants from the National Government Entities	-	-
Donations in kind	-	-
Total	-	-
	-	-
c) Expenses incurred on behalf of related party		
Payments of salaries and wages for - employees	-	-
Payments for goods and services for -	-	-
Total	-	-
	-	-

Chemolingot Sub-County Hospital (Baringo County Government)
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d) Key management compensation		
Directors' emoluments		
Compensation to the medical Sup	-	-
Compensation to key management	-	-
	-	-
Total		
	-	-

27. Events After the Reporting Period

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

28. Ultimate and Holding Chemolingot Sub County Hospital

The Chemolingot Sub County Hospital is a State Corporation under the Ministry of Health. Its ultimate parent is the Government of Kenya.

29. Currency

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

**Chemolingot Sub-County Hospital (Baringo County Government)
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XX. Appendices

Appendix 1: Progress on Follow Up Of Auditor Recommendations

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

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

Guidance Notes:

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

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

*Chemolingot Sub County Hospital (Baringo County Government)
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APPENDIX II: Inter- Confirmation Letter

[CHEMOLINGOT SUB COUNTY HOSPITAL]
[P.O BOX 39-30404
NGINYANG]

The KENYA COMMERCIAL BANK -MARIGAT BRANCH wishes to confirm the amounts disbursed to you as at 30th June 2022 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 [Insert name of beneficiary Chemolingot Sub County Hospital] as at 30 th June 2022							
Reference Number	Date Disbursed	Amounts Disbursed by [SC/SAGA/Fund] (KShs) as at 30th June 2022				Amount Received by [Chemolingot Sub County Hospital] (KShs) as at 30 th June 2021 (E)	Differences (KShs) (F)=(D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D)=(A+B+C)		
0000/064257	16/9/2021	883,260.00	-	-	883,260.00	-	883,260.00
0000/066660	14/1/2021	250,000.00	-	-	250,000.00	-	250,000.00
00000/067821	9/2/2022	498,820.00	-	-	498,820.00	-	498,820.00
00000/068540	3/3/2022	652,800.00	-	-	652,800.00	-	652,800.00
00000/069161	4/3/2022	250,000.00	-	-	250,000.00	-	250,000.00
00000/070420	1,489,370.00	1,489,370.00	-	-	1,489,370.00	-	1,489,370.00
Total							4,024,250.00

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

Head of Accountants department of beneficiary Chemolingot Sub County Hospital:

Name: *Prisca Rejuma* Sign: *[Signature]* Date:

