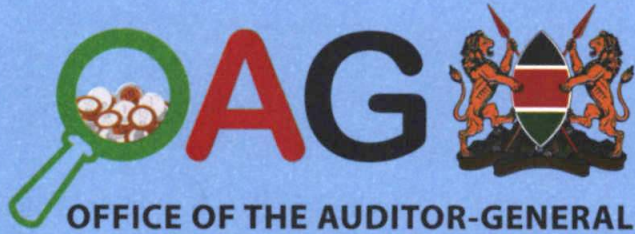


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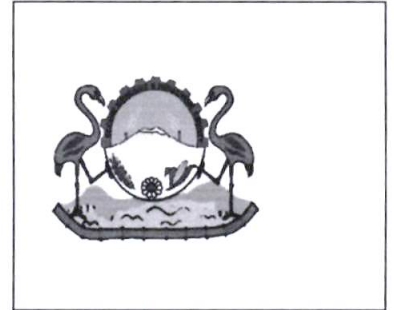
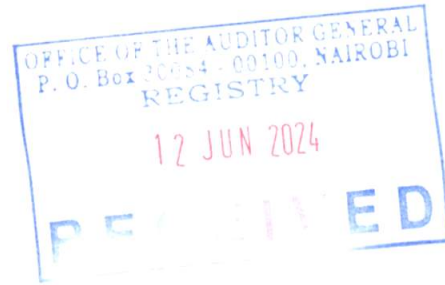
ON

NAIVASHA SUB-COUNTY LEVEL 4 HOSPITAL

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

COUNTY GOVERNMENT OF NAKURU

Revised 30th June 2022



NAIVASHA SUB COUNTY HOSPITAL (NAKURU COUNTY)

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)

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1. Acronyms & Glossary of Terms

CSR	Corporate Social Responsibility
OSHA	Occupational Health & Safety Act
PFMA	Public Financial Management Act
MED SUP	Medical Superintendent
HAO	Health Administrative Officer
ICU	Intensive Care Unit
ENT	Ear Nose And Throat
HMT	Health Management Team
EEC	Executive Expenditure Committee
HMC	Health management Committee
DOHS	Department of Health Services
HTS	Health testing Services
CHV	Community Health Volunteers
IPC	Infection Prevention Committee
GYN	Gynaecologist
CCC	Comprehensive Care Clinic
MCH	Maternal Child Health Care
OSHA	Occupational Safety and Health Accreditation
Fiduciary Management	Key management personnel who have financial responsibility in the entity.

2. Key Entity Information and Management

(a) Background information

Naivasha Sub-County Hospital is a level 4 hospital established under gazette notice number 7619 and Licensed under The Medical Practitioners and Dentists Act (Cap. 253) in accordance with the provisions of Rule (5). It is domiciled in Nakuru County under the Department of Health. The hospital is governed by a Board of Management.

(b) Principal Activities

The principal activity/mission/ mandate of the hospital is to offer curative, preventive, rehabilitative and promotive health services to all patients and clients.

(c) Key Management

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

- County department of health
- County Department of Finance
- 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. Warui G.K.B
2.	Deputy Medical Superintendent	Dr. Wamalwa Dennis J
3.	Health Administrator	Wachira Mwai S
4.	Head of finance	CPA- Charity M. Macharia
5.	Head of supply chain	Monica Wambui
6.	Nursing Officer	Margaret Kiboi
7.	Pharmacist	Dr. Evans Makumba

Key Entity Information and Management(continued)

(e) Fiduciary Oversight Arrangements

- **Hospital Management Committee** – The committee is tasked with daily operation of the facility with membership drawn front the various in-charges of departments. The committee is headed by the Medical Superintendent.
- **Executive Expenditure Committee** – The committee is tasked with moderating all expenditure proposals for the departments and formulating a working budget for presentation to the HMT. Members are usually the administration plus 5 key departments – Laboratory, Maintenance, Pharmacy, Maternity and Records. The committee is headed by the Medical Superintendent.
- **Quality Of Care** – The committee is tasked with ensuring that good quality service is being offered to the patients and addressing discrepancies. The committee membership is by appointment by the medical superintendent from the key departments. The committee is chaired by the Nursing Officer.
- **Maternal Death Review** – The committee is tasked with investigating all maternal cases occurring within the hospital and giving recommendation to the DOHS and help in reviewing the operating procedures to avoid future cases. The committee is chaired by the Deputy Medical Superintendent and in-charge of Clinical of Services.
- **Waiver Committee**- The committee is tasked with reviewing waiver request procedures and individual cases and advising on needy cases that cannot meet the cost of health care. The committee is chaired by the Health Administrator and membership drawn from various wards of departments where cases are generated.

(e) Entity Headquarters

P.O. Box 141-20117
Nairobi- Nakuru Road
Naivasha Sub County
Nakuru County
Kenya

(f) Entity Contacts

Telephone: (+254) 0719-520-400
E-mail: naivashahospital@gmail.com

(g) Entity Bankers

Kenya Commercial Bank LTD
P.O Box 130
Naivasha
Tel.050-2020275

Key Entity Information and Management(continued)

(h) Independent Auditors

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




(i) Principal Legal Adviser




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


(j) County Attorney

P.O. Box. 2870-20100
Nakuru
Kenya




3.The Board of Management


Ref	Directors	Details
1.	<p>Mr Thomas Gitau -Chairperson</p> 	<p>Mr Thomas Njoroge Gitau is a resident of Naivasha and a retired Judicial Clerical Officer. He is an O-level certificate holder. He served as the Mayor of Naivasha Municipality between the year 1997-2007. He is an astute business man and farmer as well as a board member of Mununga Secondary school and the Vice chair of Karate pastoral committee. He is the current Board chair for Naivasha Sub County referral Hospital. He is a resident of Naivasha residing at Karati.</p>
2.	<p>HON.MURAYA</p> 	<p>Hon. Mwangi Muraya is the area MCA for Viwandani Ward where the hospital is located. He is the vice chair of the Finance Committee at the County Assembly, and undertaking a bachelor's degree in political science. He is a resident of Naivasha residing at Industrial Area Estate within Naivasha.</p>
3.	<p>Mr ONESMUS WASIKE</p> 	<p>Mr Onesmus Wasike is a resident of Naivasha an O Level certificate holder and a specialist in Plumbing Services. He has worked for various flowers farms within Naivasha and is currently the Maintenance Supervisor at Galaxy Farm. He also serves as the General vice Chairman Nyumba kumi Lakeview Ward Naivasha, Chairperson Bursary Committee Lakeview Ward 2017 – 2022 and the Chairperson Credit Committee Tujijenge Sacco LTD Naivasha.</p>

		Mr Wasike is the chair of the Finance Sub Committee, and a resident of Kihoto estate within Naivasha.
	<p>PAULINE M.MUGO</p> 	Ms Pauline Mugo is the chair of Environment and Infrastructure Committee and represent persons living with disability. Ms Pauline is a business person living within Naivasha. Pauline is a resident of Kabati estate within Naivasha.
4.	<p>MARY SALOME</p> 	Mary is 35 year old resident of Naivasha and a trained HTS counsellor working as a CHV attached to the County Council unit. She has trained on community healthcare in maternal and new born care, Diabetes, HTS counselling and is a board member of Annex Dispensary. Further she has served as Vice Chair of Peer educators group and Vice Chair for Gender committee while working at Panda Flowers. Mary is a resident of Kabati estate.
5.		Dr. Warui Benard is a 56 year old Dental Surgeon who has practised and served in various management positions with the health department. He has served as the Deputy Medical Superintendent for 8 years, Medical Superintendent for Molo Sub County Hospital and Bahati Sub County Hospital for 5 years and 31/2 years






	<p>Dr. WARUI BENARD</p>	<p>respectively. He has further served as the chair of IPC committee for 8 years at PGH. He is the current Medical Superintendent for Naivasha Sub County Referral Hospital and is a member of the Kenya Dental Association. Dr Warui is resident of Lake view estate within Naivasha.</p>
<p>6.</p>	<p>BISHOP JEREMIAH P PALLANGYO</p> 	<p>Bishop Jeremiah P Pallangyo is 60 years old and is the National Bishop for the New Hope For all Nations Churches. He Holds a master's degree in Theology from Chester University U.K, Masters in Anthropology in Int. Bible Training, UK. He is the chairperson Evangelical Alliance of Kenya, Vice Chair Person Naivasha Hospital Management Committee, Member Nakuru Bishops Council and the Chair Inter Faith Council –Naivasha Sub County. He is well versed and trained in numerous leadership and social intervention courses and a holder of many awards nationally and internationally. He is resident of Lake view estate within Naivasha</p>

4. Key Management Team





Ref	Management	Details
1.	<p>DR. WARUI G.K.B</p> 	<p>MEDICAL SUPERINTENDENT.</p>
2.	<p>DR DENNIS WAMALWA</p> 	<p>DEPUTY MEDICAL SUPERINTENDEDNT AND HEAD OF SURGERY .</p>
3	<p>WACHIRA MWAI</p> 	<p>HOSPITAL ADMINISTRATOR AND HEAD HUMAN RESOURCE.</p>
4.		





	<p>MARGARET KIBOI</p> 	<p>HEAD OF NURSING SERVICES</p>
5	<p>BENJAMIN MWAURA</p> 	<p>DEPUTY NURSING SERVICES</p>
6	<p>BENSON K WAHOME</p> 	<p>INCHARGE HEALTH RECORDS AND INFORMATION</p>
7	<p>DR MUIGAI DAVID</p> 	<p>HEAD OF PRODUCT'S AND TECHNOLOGIES</p>

8	<p>STANELY WAINAINA</p> 	MORTUARY SUPERINTENDENT
9	<p>GEORGE MUCHIRI</p> 	BIOMEDICAL ENGINEERING
10	<p>VICTOR KERAA</p> 	PUBLIC HEALTH OFFICER
10	<p>ROSE ATONYA</p> 	INCHARGE ORTHOPEADIC TRAUMA





11	<p>RUTH RUGIRI</p> 	<p>NURSING OFFICER MATERNITY</p>
12	<p>FLORENCE GICHARU</p> 	<p>INCHARGE MCT LAB</p>
13	<p>MONICAH WAMBUI</p> 	<p>INCHARGE PROCUREMENT AND SUPPLIES</p>
14	<p>DR EVANS MAKUMBA</p> 	<p>INCHARGE PHARMACY</p>
15	<p>DR DOUGLAS OSORO</p> 	<p>INCHARGE TRAINING</p>






NAIVASHA SUBCOUNTY HOSPITAL (NAKURU COUNTY GOVERNMENT)
Annual Report and Financial Statements for The Year Ended 30th June 2022





16	<p>MIRRIAM BOSIRE</p> 	<p>INCHARGE RENAL /HDU</p>
17	<p>RUTH W NGUGI</p> 	<p>INCHARGE CRN CASUALTY</p>
18	<p>JEDIDA WACHEKE</p> 	<p>S INCHARGE RN-MCH FP</p>
19	<p>BEN KURIA</p> 	<p>INCHARGE CLINICAL SERVICES –OPD</p>
20	<p>CAROLINE GIKANDI</p>	<p>INCHARGE MALE SURGICAL</p>

		
21	JOSEPH KAIRU	INCHARGE OCCUPATIONAL THERAPY
22	ELVIS WAFULA 	INCHARGE RADIOLOGY
23	MONICAH ROTICH 	INCHARGE NUTRITIONIST
24	HILDA MUNOKA 	INCHARGE POST NATAL
25	RACHEL W. KIRUMBA	

NAIVASHA SUBCOUNTY HOSPITAL (NAKURU COUNTY GOVERNMENT)
Annual Report and Financial Statements for The Year Ended 30th June 2022

		INCHARGE CCC
26	EVYLIN KAWIRA 	INCHARGE FEMALE GYN WARD
27	JEMIMAH RIGU	INCHARGE MAIN THEATER
28	WESLEY LANGAT 	INCHARGE SOCIAL WORK
29	GEORGE MWANGI 	INCHARGE PHYSIOTHERAPY
30	PURITY THIRIKWA	

		INCHARGE TRAINING
31	EPHARUS MBURU 	INCHARGE NBU
32	MARTIN SARINKE 	INCHARGE ORTHPEADIC TECHNICIAN
33	LOISE WAMBUI CHEGE 	INCHARGE ORTHO/SURGICAL DEP.
34	DR MUHIA 	INCHARGE CLINICAL SERVICES.
35	VERONICA GATHIRWA	INCHARGE PAEDIATRIC

		
36	<p>CHARITY MACHARIA</p> 	HEAD ACCOUNTING AND FINANCE
37	<p>EMILY KIRAGU</p> 	INCHARGE YOUTH FRIENDLY
38	<p>TOBIAS ANYAMA</p> 	HEAD OF NHIF SERVICES

5. Chairman's Statement

Naivasha Sub County Hospital is designated referral facility for neighbouring facilities within Nakuru, Nyandarua, Kiambu and Narok Counties, as well as offering general inpatient and outpatient curative, preventive, promotive and rehabilitative services. The hospital location along a major transport corridor and an accident prone area makes it attend to numerous cases of road traffic accident victims, and hence the need to improve the existing specialised services especially surgical, HDU, ICU and rehabilitative services,

The hospital is on a growth trajectory following the completion of a new Outpatient Block and the process of equipping is ongoing. This will enhance the quality of service, and make the hospital a centre of excellence in healthcare in the region. The hospital intends to increase the bed capacity by construction of modern wards and related auxiliary services.

The hospital further, acts as a training centre for both local and international students which our staff get to learn new medical practices.

I call upon the community, staff, board members and the partners to continue supporting the hospital for realisation of the hospital vision and mission.



THOMAS GITAU

CHAIRPERSON

HOSPITAL MANAGEMENT BOARD.

6. Report of The Medical Superintendent

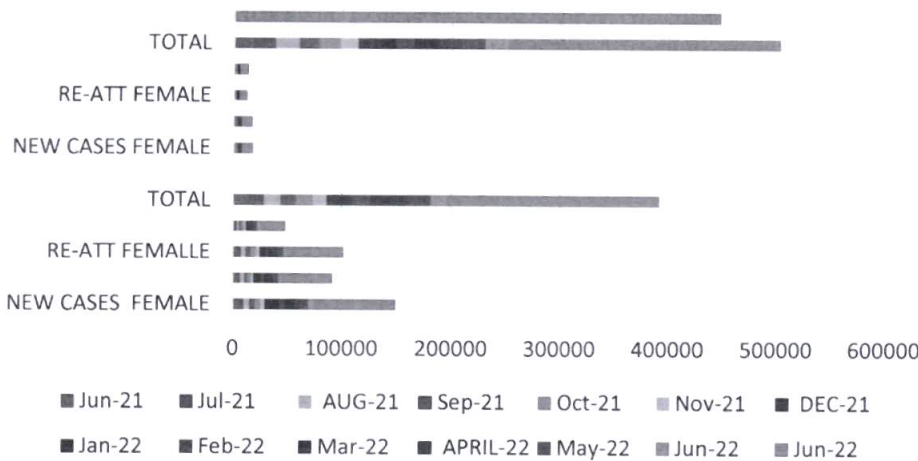
Medical Superintendent Report 2021-22

I am pleased to present the Hospital’s annual report and financial statements for the year 2021/22. The report highlights the hospitals operational and financial performance as well as our strategic direction.

Operational Performance

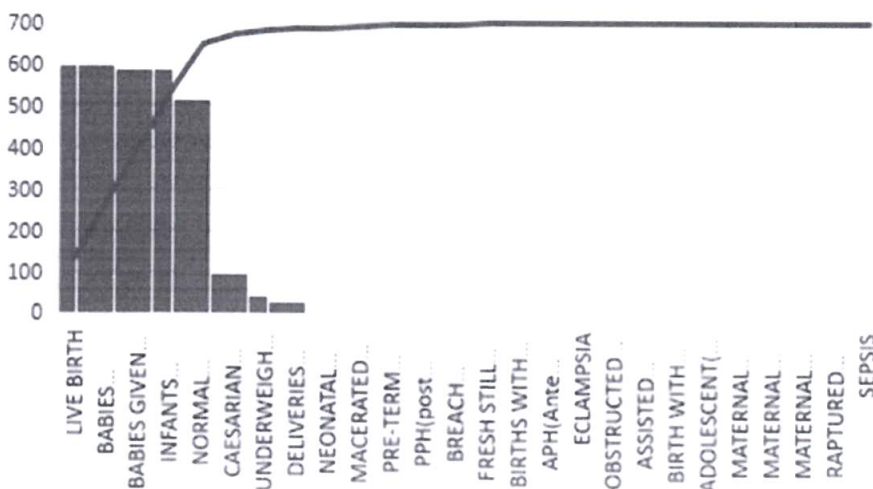
The hospital provides specialized healthcare services to meet our patients’ needs, we have specialists in all disciplines of a level iv hospital, who ensure our customers receive safe, timely, equitable, efficient, effective and patient-centred services. In 2021/22 the hospital attended to 447,988 as regular out patients and 43,065 inpatients.

Chart Title



The hospital has continued to offer mother baby services, with a goal of reducing maternal and infant deaths to support the national and county objectives of this indicator, which has remained very high.

Chart Title



The hospital is located along the very busy Nairobi-Nakuru highway which hosts several accident blackspots. This has seen the institution attending to a very high numbers of accident victims besides other medical and surgical emergencies. This therefore increases the operation costs, as many of them do not pay the hospital charges. We there need support from the National, county government and other stakeholders to offset these costs. The institution further requires more resources for training and building a more responsive team in managing accidents and emergencies.

**Accidents and Emergencies patients attended to
21/22**



- Jul-21 AUG-21
- MEDICAL 69 101
- REFERRAL IN 25 55
- STITCHING 81 55
- ROS 38 39
- RTA 197 212
- GYN CASES 105 136
- REFERRAL OUT 8 7
- DRESSING 225 212
- OVER 5YRS ATT 894 922
- TRAUMA 523 473
- ADMISSIONS 176 193
- DEATH 4 3
- INJECTIONS 2587 2716
- UNDER 5YRS ATT 89 75

Financial Highlights

The hospital revenue has been mainly from user fees charged for the services rendered. The fees have continued to be very low and do not reflect the economic situation in the country. The Covid-19 pandemic increased the costs of both medical and non-medical supplies, there increasing the costs of running the hospital. The exemptions and waivers continue to also increase our revenue forgone, without compensation. The drawing rights for the pharmaceutical and non-pharmaceutical products have not be forthcoming in the year under review. This means reduced revenues. However, some Partners have come in to support the institution, Afya Tujenge Jamii, some flower farms and others whose support has not been disclosed as it is provided in kind.

ITEMS	2021-2022	EXPENDITURE	2021-2022
NHIF	147,818,217.00	ITEMS	
CASH AND OTHERS	154,595,153.00	Medical/Clinical costs	292,840,648.00
TOTAL	302,413,370.00	Employee costs	83,500,970.00
		Board of Management Expenses	3,518,800.00
		Repairs and maintenance	14,861,653.00
		General expenses	138,252,943.00
		TOTAL	532,975,014.00

The revenue collected is far below our expenditures, this has occasioned the hospital increasing the debt payables and exposing the institution to litigations from our suppliers of goods and services. It should also

NAIVASHA SUBCOUNTY HOSPITAL (NAKURU COUNTY GOVERNMENT)
Annual Report and Financial Statements for The Year Ended 30th June 2022

be noted that, employee costs have been high, as much as this is the responsibility of the County Government.

It is also important to note that the government policy on maternal health services under Linda Mama contributes to reduced revenues, as KSH. 5000 paid for both normal delivery and caesarean section is far below the costs of delivering these services.

Strategic Direction

The many challenges notwithstanding, the hospital management is working hard to improve the quality of services and effectiveness of the members of staff. It is on this note that the incomplete ICU/Renal building has been earmarked for completion to increase inpatient capacity and offering kidney dialysis services to more patients. Our inhouse training on emergency and disaster response continue to impart knowledge and skills to our staff. This in turn will increase safety to our patients and reduce medical errors. We are also looking forward to have Strategic partners to invest in the hospital.



.....
Name DR WARUI A.K. BERNARD
Secretary to the Board

7. Statement of Performance Against Predetermined Objectives

Naivasha Sub County Referral Hospital operation is based on WHO six strategic pillars/ themes/ issues as below listed

1. Clinical services and products
2. Healthcare financing and sustainability
3. Human resource development
4. Infrastructural development
5. Leadership and governance
6. Health information

Naivasha Sub County Hospital develops annual work plans based on the above six health system pillars. The assessment of the HMC committee and hospital/performance against its annual work plan (AWP) is done on a quarterly basis.

The hospital achievement based on its performance target for the FY 2021/22 period for the above strategic pillars is as indicated in the below diagram.

Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
1: Clinical service delivery and infrastructure development	To establish and enhance good clinical governance	<ul style="list-style-type: none"> ➤ Updated SOPs ➤ No of stock out tracer drugs. ➤ Availability of drug formulary. 	<ul style="list-style-type: none"> ➤ Rational use of medications. ➤ Provision of health products. 	<ul style="list-style-type: none"> ➤ Reduction in morbidity and mortality. ➤ Drug formulary available.
	To express workspace through infrastructural development.	<ul style="list-style-type: none"> ➤ Infrastructural committee and evaluation 	<ul style="list-style-type: none"> ➤ Monthly clinical audits and mortality meetings 	<ul style="list-style-type: none"> ➤ Construction of new wards

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	To ensure quality diagnostic services.		Installation of MRI imaging equipment. Introduce new specialised services	<ul style="list-style-type: none"> ➤ Installation and operationalization of MRI machine
2. Healthcare financing and sustainability	To increase revenue generation.	<ul style="list-style-type: none"> ➤ Revenue reports. ➤ % in revenue 	<ul style="list-style-type: none"> ➤ Review user fees. ➤ Increase customer base. ➤ Diversify revenue streams. 	<ul style="list-style-type: none"> ➤ Continuous user fee review. ➤ Improved revenue generations. ➤ More patient streams.
3. Leadership and governance	Enhanced policies, dissemination and implementation.	<ul style="list-style-type: none"> ➤ Increase in hospital performance. ➤ No of HMC meetings. ➤ No. of the HMT meetings. 	<ul style="list-style-type: none"> ➤ Monthly/quarterly HMT meetings. ➤ Quarterly HMC. 	<ul style="list-style-type: none"> ➤ Quarterly HMT/HMC meetings achieved.
4. Human Resource Development	To attract and retain qualified and competent Human Resource	<ul style="list-style-type: none"> ➤ No of staff Transfer request ➤ No of resignation for hospital 	<ul style="list-style-type: none"> ➤ Appraisal system 	<ul style="list-style-type: none"> ➤ Low staff Turnover ➤ Reduced complains on service delivery

NAIVASHA SUBCOUNTY HOSPITAL (NAKURU COUNTY GOVERNMENT)
Annual Report and Financial Statements for The Year Ended 30th June 2022

		contracted staff		
--	--	---------------------	--	--

8. Corporate Governance Statement

Naivasha Sub County Hospital Board of Management is responsible for the corporate governance of the Hospital and is accountable to Ministry of Health, County department of health Nakuru County for ensuring that the Hospital complies with the laws and the highest standards of corporate governance and business ethics. 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 principles of good corporate governance.

a) Board of Management

The Board of Management is composed of non-executive members elected by the governor of Nakuru County. The Appointed Board of Management to be held accountable and responsible for the efficient and effective governance of the hospital. Members of the Board have a range of skills and experience and each brings an independent judgment and considerable knowledge to the Board's discussions. The board term is two years renewal subject to performance.

Summarized below are the key roles and responsibilities of the Board:

- Approve and adopt strategic plans and annual budgets, set objectives and review key risk and performance areas.
- Resource Mobilization
- Determine overall policies and processes to ensure integrity of the Hospitals management of risk and internal contracts.
- Review at regular meetings Management's performance against approved budget.

The full Board meets at least 4 times a year and can hold ad hoc meetings if need be. The Board members are given appropriate and timely information so that they can maintain full and effective control over strategic, financial, operational and compliance issues. Except for direction and guidance on general policy, the Board has delegated authority for conduct of day-to-day business to the Medical Superintendent. The Board nonetheless retains responsibility for establishing and maintaining the Hospital's overall internal control, financial, operational and compliance framework.

b) Board Meetings

The Board as per the Annual work plan meets quarterly or additionally when necessary to consider matters of overall control of the hospital. The Board agenda and work plan are prepared early in the year and adequate notice, agenda and Board papers are circulated within stipulated timelines.

c) Board Remuneration

Non-Executive Members provide services to the hospital to which they are entitled to an allowance the allowance is paid as per the government of Kenya allowance circulars.

d) Committees of the Board

The Board has three (3) standing committees, which meet regularly under the terms of reference set by the Board. The standing committees as follows:

- Finance sub-committee
- Quality of Care Committee
- Environment and Infrastructure Committee

9. Management Discussion and Analysis

Clinical/operational performance

- *Bed capacity of the hospital.*
The Hospital has abed capacity of 283 beds
- *Overall patient attendance during the year for both inpatient and outpatient.*
OPD Under 5yrs -55,314
OPD over 5 yrs - 164,453
Total =219,767

- IPD Under 5yrs - 1,731*
IPD OVER 5 yrs - 9,393
Total =11,124

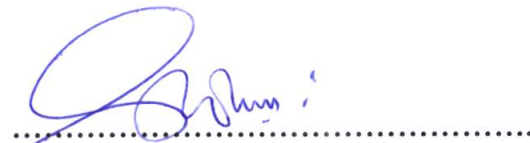
- *Accident and Emergency attendance*
Total – 21,538

- *Specialised clinic attendance*
Total 29,906
- *Average length of stay for in patient.*
5days
- *Bed occupancy rate*
101.5%
- *Mortality rate*
867 per 100,000 persons
- *Surgical theatre utilisation (number of operations over a period of time)*
All operations – 1,982
- *Sponsorships and partnerships*

Financial performance that includes: -

- *Revenue sources,*
The hospital gets revenue from paid for services by patients only.
- *Utilisation of funds etc*

The hospital utilises funds on procurement of health products, recurrent expenses, Remuneration of hospital contracted staff and maintenance of medical equipments and infrastructure



Name *DR WARUI G.K. BERNARD*

Secretary to the Board

10. Environmental And Sustainability Reporting

i) Sustainability strategy and profile

The facility is a public medical entity carrying out Curative, Promotive, Preventive and rehabilitative services. The facility is an ongoing entity that is envisioned to grow over time and continue offering diverse medical services

ii) Environmental performance

The hospital maintains an efficient waste disposal management program with a high incineration capacity and is connected to the main sewer lines. It observes a high Infection prevention standards. The IPC committee is mandated in ensuring there is zero waste released to the environment.

iii) Employee welfare

The Hospital does not conduct hiring and receives staff from the County Public Service Board who are responsible of vetting on qualification and managing staff ratios. The hospital management has an appraisal system that all staff are subject to in collaboration with the DOHS. The facility is in the process of being OSHA certified.

iv) Market place practices-

a) Responsible competition practice.

The facility offers medical services to the most needy population of the community and hence observes a very slight margin on cost to ensure services and products are affordable to everyone. It also maintains a no corruption policy at all levels of service.

b) Responsible Supply chain and supplier relations

The hospital maintains a register of all prequalified suppliers who supply the hospital with all required inputs. The hospital strives to meet the payment demands against strained resources.

c) Responsible marketing and advertisement

The hospital carries out exit survey programs that provides feedback on quality of service being offered on a half year basis.

d) Product stewardship

The facility has a service charter that guides on quality and timeliness of services.

v) **Corporate Social Responsibility / Community Engagements**

The hospital carries out community engagements programs through enlightening the masses on medical issues. ie. palliative care, Youth Friendly Services, CCC and waivers to the needy in the society.

11. 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 Naivasha subcounty Hospital affairs.

Principal activities

The principal activities of the entity are to offer curative, preventive, rehabilitative and promotive health services to all patients and clients.

Results

The results of Naivasha subcounty Hospital for the year ended June 30 2022 are set out on pages ...1.. to ...31..

Board of Management

The members of the Board who served during the year are shown on page iv-Viii.

Auditors

The Auditor General is responsible for the statutory audit of the Naivasha Sub County Hospital in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

By Order of the Board

Sign 

Name . *DR. WABU G.K. BERNARD*

Secretary to the Board

12. Statement of Board of Management's Responsibilities

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

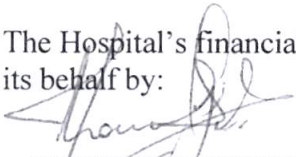
The Board of Management is responsible for the preparation and presentation of Naivasha Sub County Hospitals financial statements, which give a true and fair view of the state of affairs of Naivasha Sub County Hospital for and as at the end of the financial year (period) ended on June 30, 2022. This 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 entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the Naivasha subcounty Hospital; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

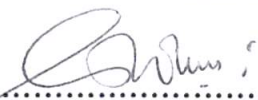
The Board of Management accepts responsibility for Naivasha Sub County Hospitals financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS),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

In preparing the financial statements, the Directors have assessed the hospital's ability to continue as a going concern and nothing has come to the attention of the Board of management to indicate that the hospital will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Hospital's financial statements were approved by the Board on 5/6/2024 and signed on its behalf by:


.....
Name: THOMAS H. MUTIA
Chairperson
Board of Management


.....
Name: DR WARU C.K. BERNARD
Accounting Officer

REPUBLIC OF KENYA

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



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

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Naivasha Sub-County Level 4 Hospital – County Government of Nakuru set out on pages 1 to 31, which comprise 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, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Naivasha Sub-County Level 4 Hospital – County Government of Nakuru as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012, the County Governments Act, 2012 and the Health Act, 2017.

Basis for Qualified Opinion

1. Unsupported Employee Costs

The statement of financial performance reflects an amount of Kshs.83,500,970 in respect of employee costs and as disclosed in Note 9 to the financial statements. However, the amount was not supported by personal files containing details of the employees, schedule of salaries paid and collective bargaining agreements between the County Government of Nakuru and various healthcare workers.

In the circumstances, the accuracy and completeness of employee costs amount of Kshs.83,500,970 could not be confirmed.

2. Non-Disclosure of Property, Plant and Equipment

The statement of financial position reflects property, plant and equipment balance of Kshs.17,571,513 as disclosed in Note 15 to the financial statements. However, physical inspection revealed existence of land, buildings, furniture, hospital beds, computers and other electronic equipment of undetermined value which were not disclosed in the financial statements. Further, it was noted that the Hospital does not maintain fixed asset register to control its assets and the ownership documents for land were not provided for audit.

In the circumstances, the accuracy, completeness and ownership of property, plant and equipment balance of Kshs.17,571,513 could not be confirmed.

3. Non-Disclosure of Intangible Assets

The statement of financial position does not reflect a balance in respect of intangible assets. However, physical inspection, reviews and interviews with the Management revealed existence of a Health Management Information System (HMIS) for the Hospital operations of undetermined value which was not disclosed in the financial statements.

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

4. Unconfirmed Inventory Balance

The statement of financial position reflects inventory balance of Kshs.12,455,597. However, there was no evidence of conducting quarterly and annual stock takes to confirm the quantities, value and status of closing inventory balances as at 30 June, 2022.

In the circumstances, the accuracy and completeness of inventory balance of Kshs.12,455,597 could not be confirmed.

5. Variances in Trade and Other payables

The statement of financial position reflects a balance of Kshs.Kshs.245,368,189 in respect of trade and other payables as disclosed in a Note 16 to the financial statements. However, the balance omits Kenya Medical Supplies Authority (KEMSA) of Kshs.140,357 which was analyzed from KEMSA records.

In the circumstances, the accuracy and completeness of trade and other payables balance Kshs.245,368,189 could not be confirmed.

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

Emphasis of Matter

Long Outstanding Trade Payables

The statement of financial position reflects a balance of Kshs.245,368,189 in respect of trade and other payables. However, an analysis of trade payables and supporting documents including Local Purchase Orders (LPOs), delivery notes and requisition forms revealed that the Hospital payables date back to the year 2020. This was contrary to Regulation 41(2) of Public Finance Management (County Governments) Regulations, 2015 which states that, debt service payments shall be a first charge on the County Revenue Fund and the Accounting Officer shall ensure this is done to the extent possible and that the County Government does not default on debt obligations

Failure to settle bills during the year to which they relate adversely affects the budgetary provisions for the subsequent year as they form a first charge.

My opinion is not modified in respect of this matter.

Key Audit Matters

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, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Lack of Annual Procurement Plan

During the year under review, Management did not prepare an annual procurement plan contrary to Regulation 40(1) of the Public Procurement and Asset Disposal Regulations, 2020 which require a procuring entity to prepare a procurement plan for each financial year as part of the annual budget preparation process.

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

2. Irregular Low Value Procurement Purchases

The statement of financial performance reflects an amount of Kshs.56,188,364 in respect of general expenses. However, review of payment vouchers revealed cash purchases amounting to Kshs.799,716 that exceeded the Kshs.50,000 threshold. This contravenes the Second schedule of the Public Procurement and Asset Disposal Regulations, 2020 on threshold matrix which limits low value procurement for goods and services at Kshs.50,000.

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

3. Waivers/Exemptions of Patient Bills

The statement of financial performance reflects an amount of Kshs.154,595,153 in respect to rendering of services - medical services income which includes waivers/exemptions amount of Kshs.5,819,785. However, there was no evidence of approval of these bills from the County Executive Member for Finance. This is contrary to Section 59(1) (a) of the Public Finance Management Act, 2012 which requires waivers to be approved and a public record be maintained at the county treasury giving reasons for the waivers. In addition, there was no analysis of the amounts waived and those exempted.

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

4. Lack of Approved Tariff Structure for Hospital Services

The statement of financial performance reflects rendering of services - medical service income of Kshs.154,595,153 being revenue generated from the various services offered by the hospital as disclosed in Note 7 to the financial statements. However, the Hospital did not have in place an approved tariff structure contrary to Regulation 65(1) of the Public Finance Management (County Governments) Regulations, 2015 which requires an accounting officer to obtain from the county treasury approval for the proposed tariff structure.

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

5. Lack of Quarterly Revenue Reports

The statement of financial performance reflects an amount of Kshs.154,595,153 in respect to the rendering of services – medical income as disclosed in Note 7 to the financial statements. However, Management did not provide evidence to show that the quarterly reports were prepared and submitted to the County Treasury with a copy to the Auditor General. This was contrary to Regulation 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

6. 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 fifty-six (56) or 64% of the authorized staff.

Staff Requirements	Level 4 Standard	Number in Hospital	Variance	%
Medical officers	16	9	7	54
Anesthesiologists	2	1	1	50
Clinical Officers	30	9	21	70
BSN Nurse	40	13	27	68
Total	88	32	56	64

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, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Expired Medical Drugs

The statement of financial position reflects a balance of Kshs.12,455,597 in respect of inventories. However, review of the store records for pharmaceuticals revealed two hundred and sixty-four (264) units of various drugs of undetermined value had expired. Further, the stock cards used to issue drugs to various departments in the Hospital did not indicate the batch number and the expiry dates of the drugs.

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

2. Weak Internal Controls in the Management of Claims

The statement of financial performance reflects transfers from other government entities amount of Kshs.147,818,217. However, review of National Health Insurance Fund (NHIF) claims system revealed rejected claims amounting to Kshs.99,200 due to poor documentation.

In the circumstances, the effectiveness of internal controls in the management and submission of NHIF claims 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 control, 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 control 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 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 money is applied in an effective manner.

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 review 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 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. The nature, timing and extent of the compliance work is limited compared to that designed to express an opinion with reasonable assurance on the financial statements.

Further, in planning and performing the audit of the financial statements and review of compliance, I consider internal control 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 control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of 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 control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Hospital's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Hospital to cease to continue to sustain its services.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

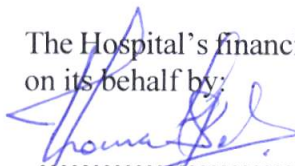

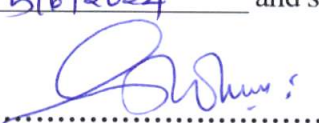
21 June, 2024

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

Description	Note	2021/2022 FY
		Kshs
Revenue From Non Exchange Transactions		
Transfers from Other Government Entities	5	147,818,217
In- kind contributions from KEMSA	6	28,738,747
Revenue from Non exchange transactions		176,556,964
Revenue from Exchange Transactions		
Rendering of services- Medical Service Income	7	154,595,153
Revenue from Exchange Transactions		154,595,153
TOTAL REVENUE		331,152,117
Expenses		
Clinical Costs	8	341,851,437
Employee Costs	9	83,500,970
Directors Remunerations	10	3,518,800
Repair & Maintenance	11	14,526,003
General Expenses	12	56,188,364
Total Expenditure		499,585,574
Surplus /(Deficit)		(168,433,457)
Net Surplus / (deficit)for the year		(168,433,457)

The notes set out on pages 6 to 31 form an integral part of the Annual Financial Statements.

The Hospital's financial statements were approved by the Board on 5/6/2024 and signed on its behalf by:

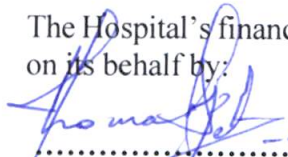
		
Name <u>THOMAS N. O. OJIA</u>	Name <u>CHARLES MACHARIA</u>	Name <u>DR. WARI</u>
Chairman	Head of finance	<u>C.K. BERNARD</u>
Board of Management	ICPAK NO. <u>31505</u>	Medical Superintendent
Date <u>5/6/2024</u>	Date <u>5/6/2024</u>	Date <u>5/6/2024</u>

15. Statement of Financial Position As At 30th June 2022

Description	Note	2021/2022FY
		Kshs
ASSETS		SHS
Current Assets		
Cash & Cash Equivalents	13	46,907,622
Inventories	14	12,455,597
Total Current Assets		59,363,219
NON CURRENT ASSETS		
Property Plants & Equipment's	15	17,571,513
Total Non-current Assets		17,571,513
TOTAL ASSETS		76,934,732
Current liabilities		
Trade and other payables	16	245,368,189
Total Current Liabilities		245,368,189
Net assets		(168,433,457)
Surplus/(Deficit)		(168,433,457)
Total Net Assets and Liabilities		(168,433,457)

The notes set out on pages 6 to 31 form an integral part of the Annual Financial Statements.


The Hospital's financial statements were approved by the Board on 5/6/2024 and signed on its behalf by:


 Name Thomas M. Githau

Chairman

Board of Management

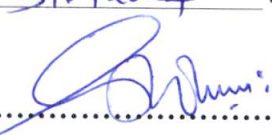
Date 5/6/2024


 Name CHARITA MACHARIA

Head of Finance

ICPAK No:

Date 5/6/2024


 Name DR WARUI C.K. BERNARD
Medical Superintendent

Date 5/6/2024

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

Description	Accumulated surplus/Deficit	Total
As At 1.7.2021		
Surplus (deficit) for the year	(168,433,457)	(168,433,357)
As At 30.06.2022	(168,433,457)	(168,433,357)

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

Description	Note	2021-2022 FY
		Kshs
Cash flows from operating activities		
Receipts		
Transfers from other Government entities	5	147,818,217
Rendering of services- Medical Service Income	7	154,595,153
Total Receipts		302,413,370
Payments		
Medical/Clinical costs		80,033,181
Employee costs		83,500,970
Boards and Committees Expenses		3,518,800
Repairs and maintenance		11,232,659
General expenses		53,342,184
Total Payments		231,627,794
Net cash flows from operating activities		70,785,576
Cash flows from investing activities		
Purchase of property, plant, equipment & intangible assets	15	17,571,513
Net cash flows used in investing activities		17,571,513
Net increase/(decrease) in cash and cash equivalents		19,564,480
Cash and cash equivalents as at 1 July		66,472,102
Cash and cash equivalents as at 30 June	13	46,907,622

NAIVASHA SUBCOUNTY HOSPITAL (NAKURU COUNTY GOVERNMENT)
Annual Report and Financial Statements for The Year Ended 30th June 2022

18. Statement of Comparison of Budget and Actual Amounts for Year Ended 30th June 2022

Description	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilisation
	a	b	c=(a+b)	d	e=(c-d)	f=d/c%
	Kshs	Kshs	Kshs	Kshs	Kshs	
Revenue						
Transfers from other Government entities	147,818,217		147,818,217	147,818,217	0	100
Public contributions and donations(kemsa)	28,738,747		28,738,747	28,738,747	0	100
Rendering of services- Medical Service Income	154,595,153		154,595,153	154,595,153	0	100
Total income	331,152,117		331,152,117	331,152,117		
Expenses						
Medical/Clinical costs	350,000,000		350,000,000	341,851,437	8,148,563	98
Employee costs	84,000,000		84,000,000	83,500,970	13,487	100
Remuneration of directors	3,600,000		3,600,000	3,518,800	81,200	98
Repairs and maintenance	14,800,000		14,800,000	14,526,003	273,997	98
General expenses	56,200,000		56,200,000	56,188,364	11,636	99
Surplus/(deficit)	(177,447,883)		(177,447,883)	(168,433,457)		
Capital expenditure	18,000,000	-	18,000,000	17,571,513	428487	98

19. Notes to the Financial Statements

1. General Information

Naivasha subcounty hospital is established by and derives its authority and accountability from PFM Act 2012. Naivasha sub-county hospital is wholly owned by the Nakuru County Government and is domiciled in Nakuru County in Kenya. Naivasha sub-county hospital principal activity is provision of healthcare.

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 Naivasha subcounty hospital accounting policies. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Naivasha subcounty hospital. The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

3. Adoption of New and Revised Standards

i. New and amended standards and interpretations in issue effective in the year ended 30 June 2022

Standard	Effective date and impact
<p>IPSAS 41: Financial Instruments</p>	<p>Applicable: 1st January 2023</p> <p>The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of an Entity's future cash flows.</p> <p>IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by:</p> <ul style="list-style-type: none"> • Applying a single classification and measurement model for financial assets that considers the characteristics of the asset's cash flows and the objective for which the asset is held; • Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and • Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an Entity's risk management strategies and the accounting treatment for instruments held as part of the risk management strategy.
<p>IPSAS 42: Social Benefits</p>	<p>Applicable: 1st January 2023</p> <p>The objective of this Standard is to improve the relevance, faithful representativeness and comparability of the information that a reporting Entity provides in its financial statements about social benefits. The information provided should help users of the financial statements and general-purpose financial reports assess:</p> <p>(a) The nature of such social benefits provided by the Entity.</p>

NAIVASHA SUBCOUNTY HOSPITAL (NAKURU COUNTY GOVERNMENT)
Annual Report and Financial Statements for The Year Ended 30th June 2022

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

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

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Standard	Effective date and impact
IPSAS 43	<p>Applicable 1st January 2025</p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p>Applicable 1st January 2025</p> <p>The Standard requires:-</p> <ul style="list-style-type: none"> i. Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: ii. Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.

iii) Early adoption of standards

Naivasha subcounty hospital did not early – adopt any new or amended standards in the financial year .

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 Naivasha subcounty hospital and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realised in the statement of financial performance over the useful life of the asset that has been acquired using such funds.

ii) Revenue from exchange transactions

Rendering of services

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

b. Budget information

The original budget for FY 2021/2022 was approved by Board on 1st July 2021. 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 entity upon receiving the respective approvals in order to conclude the final budget. The Naivasha subcounty hospital 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

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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 on page 1 under section 18 of these financial statements.

c. 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. 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.

d. 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 entity 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.

e. Intangible assets

Intangible assets acquired separately are initially recognized at cost. Naivasha sub-county hospital has an unknown initial cost for purchase of ICT software. 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

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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.

f. Inventories

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

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

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

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

g. 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

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authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

h. Comparative figures

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

5. Transfers From Other Government Entities

Description	2021-2022 FY
	KShs
TRANSFERS FROM OTHER GOVERNMENT ENTITIES	147,818,217
	147,818,217

6. In Kind Contributions from The County Government

Description	2021-2022 FY
	KShs
In kind Contributions from KEMSA	28,738,747
	28,738,747

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7. Rendering of Services-Medical Service Income

Description	2021-2022 FY
	Kshs
REVENUE FROM MEDICAL FEES	2021-2022
Pharmacy	13,600,873
Laboratory	33,574,306
Outpatient	8,006,918
Radiology	20,875,792
Inpatient	41,762,914
Morgue	4,604,800
Plaster	3,577,486
Dental Clinic	1,867,615
Records	18,463,762
Occupational Therapy	256,000
Incinerator fee	54,500
Physiotherapy	664,217
Administration	2,683,900
Orthopedic Clinic	3,773,598
Eye Clinic	755,772
ENT Clinic	72,700
Total revenue from the rendering of services	154,595,153

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8. Medical/ Clinical Costs

Description	2021-2022 FY
	Kshs
Clinical Costs	
Laboratory Reagents	21,828,810
Medical Drugs	102,524,166
Dressings & Non Pharmaceuticals	133,233,341
Printing & Publishing	3,966,931
X ray Materials	2,063,990
Medical Oxygen	28,407,459
Food & Rations	42,809,105
Purchase of linens	3,990,230
Sanitary Materials	3,027,405
Total medical/ clinical costs	341,851,437

9. Employee Costs

Description	2021-2022 FY
	Kshs
Employee Costs	
Salaries & Wages	12,832,374
Contracted Professionals	70,668,596
	83,500,970

10. Board of Management Expenses

Description	2021-2022 FY
	Kshs
Directors Remunerations	
Board Allowances and conferences	3,518,800
TOTAL	3,518,800

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11. Repairs And Maintenance

Description	2021-2022 FY
	Kshs
Repairs & Maintenance	
Maintenance of Motor Vehicles	1,561,765
Maintenance of plants & Equipments	4,039,069
Mtce of Medical Equipment's	2,468,194
Mtce of Buildings	3,975,575
Maintenance of Computers	2,481,400
Total repairs and maintenance	14,526,003

12. General Expenses

Description	2021-2022 FY
	Kshs
General Expenses	
Travel Costs	3,349,100
Telephone Services	713,068
Courier & Postal Services	55,200
Water & Sewerage Services	2,477,274
Contracted Guards	19,546,150
Escorting Patients	2,343,200
Fuel for Transport	7,049,693
Electricity	12,255,792
Rent & Rates	300,000
Catering Services	1,107,636
Other Fuels (charcoal, gas)	1,895,000
General Office Supplies	3,801,419
Trainings	1,124,832
Fungicides & Pesticides	120,000
Bank charges	50,000
Total General Expenses	56,188,364

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13. Cash and cash equivalent

Description	2021-2022 FY
	KShs
Current accounts	46,907,622
Total cash and cash equivalents	46,907,622

14. Inventories

Description	2021-2022 FY
	KShs
Pharmaceutical supplies	12,455,597
Total	12,455,597

15. Property, Plant and Equipment

Description	Buildings and Civil works	Furniture and fittings, and office equipment	Computer	Plant and medical equipment	Total
	Ksh	Ksh	Ksh	Ksh	Ksh
Cost					
As At 1 .1.2016					
Additions					
Work in progress	1,000,300	699,000	1,407,196	14,465,017	17,571,513
At 30th Jun 2022	1,000,300	699,000	1,407,196	14,465,017	17,571,513
Depreciation and impairment					
At 1 July 2022	-	-	-	-	-
At 30 June 2022	-	-	-	-	-

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16. Trade and other Payables

Description	2021-2022
	KShs
Trade payables	245,368,190

Trade Payables	2021-2022				
	SUPPLIER/CONTRACTOR	DESCRIPTION	LSO/LPO	CONTRACT SUM	START DATE
MILKOM ENTERPRISES	FOOD AND RATION	33624	53,500	01-11-20	53,500
BASANI AGENCIES	FOOD AND RATION	33490	381,600	06-11-20	381,600
BARNEA GENERAL STORES	FOOD AND RATION	33622	303,120	02-11-20	303,120
BARNEA GENERAL STORES	FOOD AND RATION	33631	340,860	01-12-20	340,860
BASANI AGENCIES	FOOD AND RATION	33492	537,000	05-01-21	537,000
THREE NINETY ENT	FOOD AND RATION	33,494	471,600	06-01-21	471,600
PIWAJAKA HOLDINGS LTD	FOOD AND RATION	38901	37,900	06-01-21	37,900
BREUMACHA ENTERPRISES	FOOD AND RATION	38917	220,500	01-02-21	220,500
DAWAMA DELIVERY LTD	FOOD AND RATION	38919	256,152	01-02-21	256,152
BARNEA GENERAL STORES	FOOD AND RATION	38921	303,720	02-02-21	303,720
BASANI AGENCIES	FOOD AND RATION	33495	543,000	08-02-21	543,000
MILKOM ENTERPRISES	FOOD AND RATION	38923	128,800	05-02-21	128,800
THREE NINETY ENT	FOOD AND RATION	33497	348,000	05-02-21	348,000
BREUMACHA ENTERPRISES	FOOD AND RATION	38930	298,340	01-03-21	298,340
DAWAMA DELIVERY LTD	FOOD AND RATION	38931	322,185	01-03-21	322,185
BARNEA GENERAL STORES	FOOD AND RATION	38933	339,440	02-03-21	339,440
THREE NINETY ENT	FOOD AND RATION	33498	286,200	08-03-21	286,200
MILKOM ENTERPRISES	FOOD AND RATION	38935	95,000	03-03-21	95,000
PIWAJAKA HOLDINGS LTD	FOOD AND RATION	38938	56,850	01-03-21	56,850
BASANI AGENCIES	FOOD AND RATION	33499	459,000	10-03-21	459,000
PEWAKI AGENCIES	FOOD AND RATION	38939	120,700	10-03-21	120,700
NGANGA POSHOMILL	FOOD AND RATION	38940	33,280	23-03-21	33,280
BREUMACHA ENTERPRISES	FOOD AND RATION	38942	247,500	01-04-21	247,500
DAWAMA DELIVERY LTD	FOOD AND RATION	38943	309,152	01-04-21	309,152
UNCLE JOE BUTCHERY	FOOD AND RATION	38944	88,200	05-04-21	88,200
BARNEA GENERAL STORES	FOOD AND RATION	38945	262,920	06-04-21	262,920
MILKOM ENTERPRISES	FOOD AND RATION	38947	222,000	01-04-21	222,000
BASANI AGENCIES	FOOD AND RATION	45489	388,800	06-04-21	388,800
PIWAJAKA HOLDINGS LTD	FOOD AND RATION	38950	56,850	02-04-21	56,850
PEWAKI AGENCIES	FOOD AND RATION	45451	90,100	09-04-21	90,100
NGANGA POSHOMILL	FOOD AND RATION	45452	33,760	14-04-21	33,760

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BREUMACHA ENTERPRISES	FOOD AND RATION	45456	284,250	01-05-21	284,250
DAWAMA DELIVERY LTD	FOOD AND RATION	45457	294,982	01-05-21	294,982
UNCLE JOE BUTCHERY	FOOD AND RATION	45459	114,000	03-05-21	114,000
PIWAJAKA HOLDINGS LTD	FOOD AND RATION	45460	37,150	03-05-21	37,150
JOSNA SUPPLIES	FOOD AND RATION	45461	13,200	03-05-21	13,200
JOSACO ENTERPRISES	FOOD AND RATION	45462	222,000	03-05-21	222,000
BARNEA GENERAL STORES	FOOD AND RATION	45463	228,720	04-05-21	228,720
MILKOM ENTERPRISES	FOOD AND RATION	45465	249,800	04-05-21	249,800
THREE NINETY ENT	FOOD AND RATION	45490	270,000	04-05-21	
NGANGA POSHOMILL	FOOD AND RATION	45468	32,480	11-05-21	32,480
BREUMACHA ENTERPRISES	FOOD AND RATION	46101	319,440	01-06-21	319,440
DAWAMA DELIVERY LTD	FOOD AND RATION	46102	207,252	01-06-21	207,252
BARNEA GENERAL STORES	FOOD AND RATION	46105	318,240	04-06-21	318,240
MILKOM ENTERPRISES	FOOD AND RATION	46106	288,279	01-06-21	288,279
CHANJU INVESTMENTS	FOOD AND RATION	46108	153,282	08-06-21	153,282
JOSACO ENTERPRISES	FOOD AND RATION	46109	238,800	03-06-21	238,800
JOSNA SUPPLIES	FOOD AND RATION	46110	24,864	02-06-21	24,864
NGANGA POSHOMILL	FOOD AND RATION	46111	75,065	04-06-21	75,065
PIWAJAKA HOLDINGS LTD	FOOD AND RATION	46112	10,614	04-06-21	10,614
UNCLE JOE BUTCHERY	FOOD AND RATION	55485	116,501	07-06-21	116,501
BREUMACHA ENTERPRISES	FOOD AND RATION	46113	328,240	01-07-21	328,240
DAWAMA DELIVERY LTD	FOOD AND RATION	46114	215,359	01-07-21	215,359
MILKOM ENTERPRISES	FOOD AND RATION	46115	176,508	01-07-21	176,508
JOSACO ENTERPRISES	FOOD AND RATION	46116	269,200	01-07-21	269,200
BARNEA GENERAL STORES	FOOD AND RATION	46117	421,156	02-07-21	421,156
UNCLE JOE BUTCHERY	FOOD AND RATION	46119	115,202	05-07-21	115,202
JOSNA SUPPLIES	FOOD AND RATION	46122	37,296	05-07-21	37,296
PIWAJAKA HOLDINGS LTD	FOOD AND RATION	46123	10,614	08-07-21	10,614
NGANGA POSHOMILL	FOOD AND RATION	46124	36,892	27-07-21	36,892
BREUMACHA ENTERPRISES	FOOD AND RATION	46125	234,960	01-08-21	234,960
DAWAMA DELIVERY LTD	FOOD AND RATION	46126	211,576	01-08-21	211,576
CHANJU INVESTMENTS	FOOD AND RATION	46127	217,360	02-08-21	217,360
UNCLE JOE BUTCHERY	FOOD AND RATION	46128	142,805	02-08-21	142,805
MILKOM ENTERPRISES	FOOD AND RATION	46129	198,424	05-08-21	198,424
BARNEA GENERAL STORES	FOOD AND RATION	46131	280,738	03-08-21	280,738
PIWAJAKA HOLDINGS LTD	FOOD AND RATION	46133	19,676	10-08-21	19,676
JOSACO ENTERPRISES	FOOD AND RATION	46134	348,800	11-08-21	348,800
NGANGA POSHOMILL	FOOD AND RATION	46135	36,892	19-08-21	36,892
JOSNA SUPPLIES	FOOD AND RATION	46136	24,864	04-08-21	24,864
BREUMACHA ENTERPRISES	FOOD AND RATION	46139	190,080	01-09-21	190,080
DAWAMA DELIVERY LTD	FOOD AND RATION		221040	01-09-21	221040
UNCLE JOE BUTCHERY	FOOD AND RATION	46142	147,189	01-09-21	147,189

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MILKOM ENTERPRISES	FOOD AND RATION	46143	168,246	01-09-21	168,246
BARNEA GENERAL STORES	FOOD AND RATION	46144	312,736	01-09-21	312,736
JOSACO ENTERPRISES	FOOD AND RATION	46145	348,800	07-09-21	348,800
PETKESA INVESTMENTS	FOOD AND RATION	46146	30,018	01-09-21	30,018
PIWAJAKA HOLDINGS LTD	FOOD AND RATION	46148	25,276	02-09-21	25,276
JOSNA SUPPLIES	FOOD AND RATION	46149	12,432	07-09-21	12,432
NGANGA POSHOMILL	FOOD AND RATION	46150	37,624	16-09-21	37,624
VIRINE COMPANY	FOOD AND RATION	46052	393,636	03-09-21	393,636
BREUMACHA ENTERPRISES	FOOD AND RATION	46055	186,560	01-10-21	186,560
DAWAMA DELIVERY LTD	FOOD AND RATION	46056	218,656	01-10-21	218,656
CHANJU INVESTMENTS	FOOD AND RATION	46057	454,334	01-10-21	454,334
JOSACO ENTERPRISES	FOOD AND RATION	46058	532,600	01-10-21	532,600
BARNEA GENERAL STORES	FOOD AND RATION	46059	371,809	01-10-21	371,809
VIRINE COMPANY	FOOD AND RATION	46060	368,779	05-10-21	368,779
MILKOM ENTERPRISES	FOOD AND RATION	46061	209,145	01-10-21	209,145
JOSNA SUPPLIES	FOOD AND RATION	46062	6,217	01-10-21	6,217
PIWAJAKA HOLDINGS LTD	FOOD AND RATION	46064	41,414	04-10-21	41,414
PETKESA INVESTMENTS	FOOD AND RATION	46065	23,322	06-10-21	23,322
NGANGA POSHOMILL	FOOD AND RATION	46066	36,526	07-10-21	36,526
UNCLE JOE BUTCHERY	FOOD AND RATION	46067	130,546	04-10-21	130,546
BREUMACHA ENTERPRISES	FOOD AND RATION	46071	190,080	01-11-21	190,080
CHANJU INVESTMENTS	FOOD AND RATION	46072	544,303	01-11-21	544,303
DAWAMA DELIVERY LTD	FOOD AND RATION	46073	202,212	01-11-21	202,212
UNCLE JOE BUTCHERY	FOOD AND RATION	46074	116,501	01-11-21	116,501
MILKOM ENTERPRISES	FOOD AND RATION	46075	252,339	01-11-21	252,339
JOSACO ENTERPRISES	FOOD AND RATION	46076	458,800	01-11-21	458,800
JOSNA SUPPLIES	FOOD AND RATION	46077	37,032	05-11-21	37,032
PETKESA INVESTMENTS	FOOD AND RATION	46078	32,201	03-11-21	32,201
PIWAJAKA HOLDINGS LTD	FOOD AND RATION	46079	41,414	03-11-21	41,414
BARNEA GENERAL STORES	FOOD AND RATION	46080	381,247	02-11-21	381,247
KUNYACA	FOOD AND RATION	46081	346,900	02-11-21	346,900
VIRINE COMPANY	FOOD AND RATION	46082	331,729	03-11-21	331,729
NGANGA POSHOMILL	FOOD AND RATION	46084	41560	29-11-21	41560
BREUMACHA ENTERPRISES	FOOD AND RATION	46087	191840	01-12-21	191840
CHANJU INVESTMENTS	FOOD AND RATION	46088	606195	01-12-21	606195
DAWAMA DELIVERY LTD	FOOD AND RATION	46089	198570	01-12-21	198570
KUNYACA	FOOD AND RATION	46090	247113	01-12-21	247113
BARNEA GENERAL STORES	FOOD AND RATION	46091/92	557305	01-12-21	557305
PETKESA INVESTMENTS	FOOD AND RATION	460923	33678	01-12-21	33678
UNCLE JOE BUTCHERY	FOOD AND RATION	46094	151086	01-12-21	151086
PIWAJAKA HOLDINGS LTD	FOOD AND RATION	46095	52690	01-12-21	52690
NGANGA POSHOMILL	FOOD AND RATION	46097	36892	02-12-21	36892
JOSNA SUPPLIES	FOOD AND RATION	46098	55416	23-12-21	55416

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MILKOM ENTERPRISES	FOOD AND RATION	46099	559726	17-12-21	559726
JOSACO ENTERPRISES	FOOD AND RATION	46100	318400	02-12-21	318400
JAWCHANGA ENTERPRISES	FOOD AND RATION	45852	37118	14-12-21	37118
VIRINE COMPANY	FOOD AND RATION	45853	239,242	03-12-21	239,242
BREUMACHA ENTERPRISES	FOOD AND RATION	45854	189,200	01-01-22	189,200
CHANJU INVESTMENTS	FOOD AND RATION	45855	703,365	01-01-22	703,365
DAWAMA DELIVERY LTD	FOOD AND RATION	45856	181,606	01-01-22	181,606
KUNYACA	FOOD AND RATION	45858	165,528	04-01-22	165,528
PIWAJAKA HOLDINGS LTD	FOOD AND RATION	45859	43,934	07-01-22	43,934
UNCLE JOE BUTCHERY	FOOD AND RATION	45860	60,321	05-01-22	60,321
BARNEA GENERAL STORES	FOOD AND RATION	45861	374,121	05-01-22	374,121
JOSACO ENTERPRISES	FOOD AND RATION	45862	367,790	05-01-22	367,790
MILKOM ENTERPRISES	FOOD AND RATION	45863	294,074	05-01-22	294,074
PETKESA INVESTMENTS	FOOD AND RATION	45864	28,675	06-01-22	28,675
NGANGA POSHOMILL	FOOD AND RATION	45865	37,990	18-01-22	37,990
BREUMACHA ENTERPRISES	FOOD AND RATION	45866	259,600	01-02-22	259,600
CHANJU INVESTMENTS	FOOD AND RATION	45867	59,292	01-02-22	59,292
DAWAMA DELIVERY LTD	FOOD AND RATION	45868	271,315	01-02-22	271,315
UNCLE JOE BUTCHERY	FOOD AND RATION	45869	12,990	01-02-22	12,990
KUNYACA	FOOD AND RATION	45870	162,868	01-02-22	162,868
BARNEA GENERAL STORES	FOOD AND RATION	45871	312,142	01-02-22	312,142
MILKOM ENTERPRISES	FOOD AND RATION	45872	139,636	01-02-22	139,636
NGANGA POSHOMILL	FOOD AND RATION	45873	36,892	10-02-22	36,892
JOSACO ENTERPRISES	FOOD AND RATION	45874	347,636	02-02-22	347,636
JOSNA SUPPLIES	FOOD AND RATION	45875	115,269	02-02-22	115,269
VIRINE COMPANY	FOOD AND RATION	45876	341,989	09-02-22	341,989
PIWAJAKA HOLDINGS LTD	FOOD AND RATION	45877	18,276	07-02-22	18,276
PETKESA INVESTMENTS	FOOD AND RATION	45878	24,722	02-02-22	24,722
JAWCHANGA ENTERPRISES	FOOD AND RATION	45879	11,760	01-02-22	11,760
TWELVE THIRTEEN ENTERPRISES	FOOD AND RATION	55483	470,388	09-02-22	470,388
BREUMACHA ENTERPRISES	FOOD AND RATION	45881	333,520	01-03-22	333,520
DAWAMA DELIVERY LTD	FOOD AND RATION	45882	190,829	01-03-22	190,829
VIRINE COMPANY	FOOD AND RATION	45883	285,726	01-03-22	285,726
TWELVE THIRTEEN ENTERPRISES	FOOD AND RATION	55484	472,332	09-03-22	472,332
BARNEA GENERAL STORES	FOOD AND RATION	45885	263,640	01-03-22	263,640
KUNYACA	FOOD AND RATION	45886	199,368	01-03-22	199,368
MILKOM ENTERPRISES	FOOD AND RATION	45887	170,823	01-03-22	170,823
JOSACO ENTERPRISES	FOOD AND RATION	45888	421,121	01-03-22	421,121
PETKESA INVESTMENTS	FOOD AND RATION	45889	21,639	02-03-22	21,639
PIWAJAKA HOLDINGS LTD	FOOD AND RATION	45890	29,654	03-03-22	29,654
UNCLE JOE BUTCHERY	FOOD AND RATION	45891	14,289	01-03-22	14,289
NGANGA POSHOMILL	FOOD AND RATION	45892	36,526	10-03-22	36,526

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BREUMACHA ENTERPRISES	FOOD AND RATION	45897	322,080	04-04-22	322,080
DAWAMA DELIVERY LTD	FOOD AND RATION	45898	181,020	04-04-22	181,020
VIRINE COMPANY	FOOD AND RATION	45899	440,112	05-04-22	440,112
TWELVE THIRTEEN ENTERPRISES	FOOD AND RATION	45900	126,865	05-04-22	126,865
BARNEA GENERAL STORES	FOOD AND RATION	45934	257,555	05-04-22	257,555
KUNYACA	FOOD AND RATION	45935	161,096	05-04-22	161,096
MILKOM ENTERPRISES	FOOD AND RATION	45936	130,722	06-04-22	130,722
JOSACO ENTERPRISES	FOOD AND RATION	45937	220,680	05-04-22	220,680
PETKESA INVESTMENTS	FOOD AND RATION	45938	16,199	06-04-22	16,199
PIWAJAKA HOLDINGS LTD	FOOD AND RATION	45939	11,628	05-04-22	11,628
UNCLE JOE BUTCHERY	FOOD AND RATION	45940	12,990	04-04-22	12,990
NGANGA POSHOMILL	FOOD AND RATION	45941	20,141	07-04-22	20,141
BREUMACHA ENTERPRISES	FOOD AND RATION	45943	297440	01-05-22	297440
DAWAMA DELIVERY LTD	FOOD AND RATION	45944	252,011	01-05-22	252,011
ELEMENTAITA PHARM	FOOD AND RATION	45945	39,154	03-05-22	39,154
VIRINE COMPANY	FOOD AND RATION	45946	619,362	05-05-22	619,362
JOSACO ENTERPRISES	FOOD AND RATION	45947	332,500	02-05-22	332,500
TWELVE THIRTEEN ENTERPRISES	FOOD AND RATION	45948	48,720	05-05-22	48,720
PIWAJAKA HOLDINGS LTD	FOOD AND RATION	45949	17,928	06-05-22	17,928
BARNEA GENERAL STORES	FOOD AND RATION	45950	319,522	02-05-22	319,522
MILKOM ENTERPRISES	FOOD AND RATION	55751	435,647	02-05-22	435,647
KUNYACA	FOOD AND RATION	55752	222,060	04-05-22	222,060
UNCLE JOE BUTCHERY	FOOD AND RATION	55783	18,360	02-05-22	18,360
PETKESA INVESTMENTS	FOOD AND RATION	55753	21,844	04-05-22	21,844
BREUMACHA ENTERPRISES	FOOD AND RATION	55754	319,440	01-06-22	319,440
DAWAMA DELIVERY LTD	FOOD AND RATION	55755	383,151	01-06-22	383,151
MILKOM ENTERPRISES	FOOD AND RATION	55756	526,417	01-06-22	526,417
JOSACO ENTERPRISES	FOOD AND RATION	55758	50,360	06-06-22	50,360
UNCLE JOE BUTCHERY	FOOD AND RATION	55762	13,770	02-06-22	13,770
KUNYACA	FOOD AND RATION	55757	196,442	02-06-22	196,442
TWELVE THIRTEEN ENTERPRISES	FOOD AND RATION	55759	49,840	03-06-22	49,840
VIRINE COMPANY	FOOD AND RATION	55760	495,726	06-06-22	495,726
BARNEA GENERAL STORES	FOOD AND RATION	55761	420,738	03-06-22	420,738
PIWAJAKA HOLDINGS LTD	FOOD AND RATION	55763	15,504	06-06-22	15,504
JAWCHANGA ENTERPRISES	FOOD AND RATION	55764	161,990	11-06-22	161,990
TRIAN ENTERPRISES	FOOD AND RATION	55765	72,728	16-06-22	67,713
NG'ANG'A POSHO MILL	FOOD AND RATION	55766	38,966	12-06-22	38,966
					39,656,623
KEVAG ENTERPRISES	WOOD FUEL	46086	82,250	10-12-21	82,250
DAWAMA DELIVERY LTD	WOOD FUEL	45896	82,250	16-03-22	23,500
DAWAMA DELIVERY LTD	WOOD FUEL	45942	164,500	01-04-22	164,500
DAWAMA DELIVERY LTD	WOOD FUEL	55767	164,500	11-05-22	164,500

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DAWAMA DELIVERY LTD	WOOD FUEL	55768	164,500	10-06-22	164,500
					599,250
KEIN MEDICAL SUPPLIERS	MEDICAL DRUGS	33573	611,350		611,350
TELESCOPE MEDICAL SUPPLIES	MEDICAL DRUGS	45309	1,944,500	03-09-20	1,944,500
ELEMENTAITA PHARM	MEDICAL DRUGS	33576/77	584,650		584,650
ELEMENTAITA PHARM	MEDICAL DRUGS	33580/81	698,795		698,795
FRINKEV PHARMA LTD	MEDICAL DRUGS	33584	971,080	09-12-20	971,080
KEIN MEDICAL SUPPLIERS	MEDICAL DRUGS	33585/86	1,046,550	10-12-20	1,046,550
KEIN MEDICAL SUPPLIERS	MEDICAL DRUGS	33587/88	668,000		668,000
KEIN MEDICAL SUPPLIERS	MEDICAL DRUGS	33589/90	542,092	10-12-20	542,092
DCM INVESTMENT	MEDICAL DRUGS	33595	920,000	03-02-21	920,000
ASTONIAN MEDICAL SUPPLIES	MEDICAL DRUGS	33596/97	279,405		279,405
ASTONIAN MEDICAL SUPPLIES	MEDICAL DRUGS	33598/99	332,830	05-02-21	332,830
ASTONIAN MEDICAL SUPPLIES	MEDICAL DRUGS	33600	48,680	05-02-21	48,680
INTRAPID MEDICAL SUPPLIES	MEDICAL DRUGS	38801/02	683,410	08-02-21	683,410
INTRAPID MEDICAL SUPPLIES	MEDICAL DRUGS	38803/04	437,880	08-02-21	437,880
DCM INVESTMENT	MEDICAL DRUGS	38805	587,200	11-02-21	587,200
DCM INVESTMENT	MEDICAL DRUGS	38807	310,000	12-02-21	310,000
SAI PHARMACEUTICALS	MEDICAL DRUGS	38809	407,500	03-01-21	407,500
FRINKEV PHARMA LTD	MEDICAL DRUGS	38810	172,920	02-02-21	172,920
TELESCOPE MEDICAL SUPPLIES	MEDICAL DRUGS	45491	920,000	06-02-21	920,000
INTRAPID MEDICAL SUPPLIES	MEDICAL DRUGS	38811/12	37,910	03-03-21	37,910
INTRAPID MEDICAL SUPPLIES	MEDICAL DRUGS	38813	162,100	03-03-21	162,100
INTRAPID MEDICAL SUPPLIES	MEDICAL DRUGS	38814	199,000	03-05-21	199,000
INTRAPID MEDICAL SUPPLIES	MEDICAL DRUGS	38815/16	472,100	11-03-21	472,100
KEIN MEDICAL SUPPLIES	MEDICAL DRUGS	38819	275,400	22-03-21	275,400
KEIN MEDICAL SUPPLIES	MEDICAL DRUGS	38822	434,000	25/3/2021	434,000
KEIN MEDICAL SUPPLIES	MEDICAL DRUGS	38823	133,750	31/3/2021	133,750
KEIN MEDICAL SUPPLIES	MEDICAL DRUGS	38824/25	648,175		648,175
KEIN MEDICAL SUPPLIES	MEDICAL DRUGS	33826	175,900	09-04-21	175,900
FRINKEV PHARMA LTD	MEDICAL DRUGS	33828	233,000	09-04-21	233,000
ANTARC MEDICAL SUPPLIES	MEDICAL DRUGS	38831	694,000	15/4/2021	694,000
ANTARC MEDICAL SUPPLIES	MEDICAL DRUGS	38832/33	37,140	16/4/2021	37,140
ANTARC MEDICAL SUPPLIES	MEDICAL DRUGS	38834/35	641,510	19/4/2021	641,510
MEDIGATE SUPPLIES	MEDICAL DRUGS	45494	1,175,000	13-05-21	1,175,000
TELESCOPE SUPPLIES	MEDICAL DRUGS	45495	356,500	24-05-21	356,500
ELEMENTAITA PHARM	MEDICAL DRUGS	33431	836,800	12-09-21	836,800
ASTONIAN MEDICAL SUPPLIES	MEDICAL DRUGS	33432	783,500	17/6/2021	783,500
ASTONIAN MEDICAL SUPPLIES	MEDICAL DRUGS	33433	770,500	17/06/2021	770,500

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ASTONIAN MEDICAL SUPPLIES	MEDICAL DRUGS	33434	375,600	17/06/2021	375,600
ASTONIAN MEDICAL SUPPLIES	MEDICAL DRUGS	33435	684,400	23/6/2021	684,400
ASTONIAN MEDICAL SUPPLIES	MEDICAL DRUGS	33436	538,600	23/6/2021	538,600
ASTONIAN MEDICAL SUPPLIES	MEDICAL DRUGS	33437	798,000	23/6/2021	798,000
KEIN MEDICAL SUPPLIES	MEDICAL DRUGS	33438	504,000	07-07-21	504,000
KEIN MEDICAL SUPPLIES	MEDICAL DRUGS	33439	358,500	07-07-21	358,500
KEIN MEDICAL SUPPLIES	MEDICAL DRUGS	33440	212,400	07-07-21	212,400
KEIN MEDICAL SUPPLIES	MEDICAL DRUGS	33441	23,770	07-08-21	23,770
KEIN MEDICAL SUPPLIES	MEDICAL DRUGS	33442	600	07-08-21	600
INTRAPID MEDICAL SUPPLIES	MEDICAL DRUGS	33443	991,000	07-08-21	991,000
INTRAPID MEDICAL SUPPLIES	MEDICAL DRUGS	33444	1,387,500	07-08-21	1,387,500
MEDIGATE	MEDICAL DRUGS	45497	782,500	19/7/2021	782,500
ELEMENTAITA PHARM	MEDICAL DRUGS	33445	320,000	19/7/2021	320,000
ELEMENTAITA PHARM	MEDICAL DRUGS	38854	1,110,000	30/07/2021	1,110,000
LEADMAN SOLUTION LTD	MEDICAL DRUGS	38856	1,584,100	28/7/2021	1,584,100
LEADMAN SOLUTION LTD	MEDICAL DRUGS	38858	648,776	03-08-21	648,776
MEDIGATE SUPPLIES	MEDICAL DRUGS	45498	315,000	18/8/2021	315,000
LEADMAN SOLUTION LTD	MEDICAL DRUGS	45401	415,335	20/8/2021	415,335
LEADMAN SOLUTION LTD	MEDICAL DRUGS	45402	263,195	20/8/2021	263,195
LEADMAN SOLUTION LTD	MEDICAL DRUGS	45403	249,520	20/8/2021	249,520
LEADMAN SOLUTION LTD	MEDICAL DRUGS	45404	312,370	20/8/2021	312,370
LEADMAN SOLUTION LTD	MEDICAL DRUGS	45405	64,974	20/8/2021	64,974
INTRAPID MEDICAL SUPPLIES	MEDICAL DRUGS	45406	425,000	20/8/2021	425,000
ELEMENTAITA PHARM	MEDICAL DRUGS	45407	1,320,000	20/8/2021	1,320,000
KEIN MEDICAL SUPPLIERS	MEDICAL DRUGS	45408	1,443,500	20/8/2021	1,443,500
ASTONIAN MEDICAL SUPPLIES	MEDICAL DRUGS	45409	783,000	20/8/2021	783,000
LEADMAN SOLUTION LTD	MEDICAL DRUGS	45410	156,000	20/8/2021	156,000
LEADMAN SOLUTION LTD	MEDICAL DRUGS	45411	770,340	20/8/2021	770,340
LEADMAN SOLUTION LTD	MEDICAL DRUGS	45412	1,716,200	20/8/2021	1,716,200
LEADMAN SOLUTION LTD	MEDICAL DRUGS	45413	637,400	20/8/2021	637,400
ELEMENTAITA PHARM	MEDICAL DRUGS	45414	460,000	09-02-21	460,000
ASTONIAN MEDICAL SUPPLIES	MEDICAL DRUGS	45415	36,270	20/8/2021	36,270
LEADMAN SOLUTION LTD	MEDICAL DRUGS	45416	2,467,700	09-01-21	2,467,700
LEADMAN SOLUTION LTD	MEDICAL DRUGS	45417	723,920	17/9/2021	723,920
LEADMAN SOLUTION LTD	MEDICAL DRUGS	45418	1,125,900	17/9/2021	1,125,900
LEADMAN SOLUTION LTD	MEDICAL DRUGS	45419	857,800	17/9/2021	857,800
LEADMAN SOLUTION LTD	MEDICAL DRUGS	45420	652,200	17/9/2021	652,200
ASTONIAN MEDICAL SUPPLIES	MEDICAL DRUGS	45421	218,350	10-05-21	218,350
ASTONIAN MEDICAL SUPPLIES	MEDICAL DRUGS	45422	1,079,490	10-05-21	1,079,490
ASTONIAN MEDICAL SUPPLIES	MEDICAL DRUGS	45423	1,652,000	10-05-21	1,652,000

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INTRAPID MEDICAL SUPPLIES	MEDICAL DRUGS	45424	1,007,000	10-05-21	1,007,000
INTRAPID MEDICAL SUPPLIES	MEDICAL DRUGS	45425	2,645,000	25/10/2021	2,645,000
ELEMENTAITA PHARM	MEDICAL DRUGS	45426	1,090,000	11-12-21	1,090,000
KEIN MEDICAL SUPPLIES	MEDICAL DRUGS	45427	696,650	19/11/2021	696,650
KEIN MEDICAL SUPPLIES	MEDICAL DRUGS	45428	593,300	25/10/2021	593,300
KEIN MEDICAL SUPPLIES	MEDICAL DRUGS	45430	325,000	30/11/2021	325,000
INTRAPID MEDICAL SUPPLIES	MEDICAL DRUGS	45431	1,118,000	12-09-21	1,118,000
ANTARC	MEDICAL DRUGS	45437	313,250	27/1/2022	178,750
ANTARC	MEDICAL DRUGS	45438	323,300	25/1/2022	304,300
ANTARC	MEDICAL DRUGS	45439	427,500	25/1/2022	350,700
INTRAPID MEDICAL SUPPLIES	MEDICAL DRUGS	45440	599,000	10-05-21	565,750
INTRAPID MEDICAL SUPPLIES	MEDICAL DRUGS	45442	102,500	21/1/2022	42,500
KEIN	MEDICAL DRUGS	46202	347,320	03-02-22	177,320
VETERAN PHARMACEUTICALS	MEDICAL DRUGS	46216	741,000	21/4/2022	741,000
VETERAN PHARMACEUTICALS	MEDICAL DRUGS	46220	2,059,000	28/4/2022	2,059,000
VETERAN PHARMACEUTICALS	MEDICAL DRUGS	46221	1,081,500	28/4/2022	1,081,500
VETERAN PHARMACEUTICALS	MEDICAL DRUGS	46222	930,100	05-11-22	890,500
VETERAN PHARMACEUTICALS	MEDICAL DRUGS	46223	1,915,000	16/5/2022	1,915,000
VETERAN PHARMACEUTICALS	MEDICAL DRUGS	46224	399,784	05-11-22	399,784
VETERAN PHARMACEUTICALS	MEDICAL DRUGS	46230	1,185,200	06-06-22	1,185,200
VETERAN PHARMACEUTICALS	MEDICAL DRUGS	46231	1,549,000	06-06-22	1,549,000
VETERAN PHARMACEUTICALS	MEDICAL DRUGS	46232	100,000	06-06-22	100,000
VETERAN PHARMACEUTICALS	MEDICAL DRUGS	46233	1,650,000	16/5/2022	1,650,000
VETERAN PHARMACEUTICALS	MEDICAL DRUGS	46234	1,445,000	24/6/2022	1,445,000
VETERAN PHARMACEUTICALS	MEDICAL DRUGS	46235	780,000	24/6/2022	780,000
VETERAN PHARMACEUTICALS	MEDICAL DRUGS	46236	756,600	24/6/2022	756,600
VETERAN PHARMACEUTICALS	MEDICAL DRUGS	46239	1,120,000	25/7/2022	1,120,000
MEDS	MEDICAL DRUGS	46240	282,000	27/7/2022	282,000
VETERAN PHARMACEUTICALS	MEDICAL DRUGS	46241	1,447,200	08-01-22	1,447,200
VETERAN PHARMACEUTICALS	MEDICAL DRUGS	46242	539,500	08-01-22	539,500
VETERAN PHARMACEUTICALS	MEDICAL DRUGS	46243	691,200	08-01-22	691,200
					76,425,091
INTRAPID MEDICAL SUPPLIES	NON-PHARM	33696	305,000	26/11/2020	305,000
ELEMENTAITA PHARM	NON-PHARM	33697	850,000	17/11/2020	850,000
INTRAPID MEDICAL SUPPLIES	NON-PHARM	33700	505,000	26/11/2020	505,000
ELEMENTAITA PHARM	NON-PHARM	33702	886,000	12-02-20	886,000

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ASTONIAN MEDICAL SUPPLIES	NON-PHARM	33703	694,000	12-08-20	694,000
INTRAPID MEDICAL SUPPLIES	NON-PHARM	33704	539,500	23/12/2020	539,500
ANTARC HEALTHCARE	NON-PHARM	33009	552,700	22/12/2020	552,700
ELEMENTAITA PHARM	NON-PHARM	33011	619,750	01-11-21	619,750
INTRAPID MEDICAL SUPPLIES	NON-PHARM	33012	343,400	01-08-21	343,400
ASTONIAN MEDICAL SUPPLIES	NON-PHARM	33013	467,000	13/1/2021	467,000
INTRAPID MEDICAL SUPPLIES	NON-PHARM	33026	611,750	03-05-21	611,750
ANTARC HEALTHCARE	NON-PHARM	33707	272,000	03-10-21	272,000
ELEMENTAITA PHARM	NON-PHARM	33708	493,800	03-10-21	493,800
ASTONIAN MEDICAL SUPPLIES	NON-PHARM	33709	1,500,000	15/3/2021	1,500,000
INTRAPID MEDICAL SUPPLIES	NON-PHARM	33710	240,000	15/3/2021	240,000
ELEMENTAITA PHARM	NON-PHARM	33711	847,550	27/3/2021	847,550
INTRAPID MEDICAL SUPPLIES	NON-PHARM	33712	610,000	22/3/2021	610,000
MEDIGATE	NON PHARM	38795	754,000	17/3/2021	754,300
MEDIGATE	NON PHARM	38796	632,500	24/3/2021	632,300
ELEMENTAITA PHARM	NON-PHARM	33713/14	553,500	25/3/2021	553,500
ASTONIAN MEDICAL SUPPLIES	NON-PHARM	33027	756,500	04-05-21	756,500
INTRAPID MEDICAL SUPPLIES	NON-PHARM	33028	1,050,000	15/4/2021	1,050,000
ASTONIAN MEDICAL SUPPLIES	NON-PHARM	33029/30	1,048,900	20/4/2021	707,500
TELESCOPE	NON PHARM	38797	1,005,000	05-11-21	1,009,000
INTRAPID MEDICAL SUPPLIES	NON-PHARM	33718	118,000	05-12-21	118,000
MEDIGATE	NON PHARM	38798	803,000	21/5/2021	803,200
INTRAPID MEDICAL SUPPLIES	NON-PHARM	33037	2,160,000	19/5/2021	2,160,000
PHARMATRADE PHARMACY LTD	NON-PHARM	33038	1,005,000	21/5/2021	1,005,000
ELEMENTAITA PHARM	NON-PHARM	33721	653,000	21/5/2021	653,000
ELEMENTAITA PHARM	NON-PHARM	33723/24/25	644,250	06-04-21	644,250
INTRAPID MEDICAL SUPPLIES	NON-PHARM	33726	1,800,000	15/6/2021	1,800,000
ANTARC HEALTHCARE LTD	NON-PHARM	33727	265,100	14/6/2021	265,100
MEDIGATE	NON PHARM	45393	744,000	18/6/2021	744,000
ASTONIAN MEDICAL SUPPLIES	NON-PHARM	33041	544,000	26/6/2021	544,000
ANTARC HEALTHCARE LTD	NON-PHARM	33044	589,300	24/6/2021	589,300
ELEMENTAITA PHARM	NON-PHARM	33045	124,150	28/6/2021	124,150
INTRAPID MEDICAL SUPPLIES	NON-PHARM	33046	10,750	28/6/2021	10,750
ALL.MED MEDICAL SUPPLIERS LTD	NON-PHARM	33047	696,500	07-07-21	696,500
ALLMED MEDICAL SUPPLIERS LTD	NON-PHARM	33049	1,500,000	07-12-21	1,500,000
INTRAPID MEDICAL SUPPLIES	NON-PHARM	33048	300,000	07-12-21	300,000
ASTONIAN MEDICAL SUPPLIES	NON-PHARM	33729/33050	448,100	15/7/2021	448,100

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SURGIBONE	NON-PHARM	45790	1,400,000	21/7/2021	1,400,000
INTRAPID MEDICAL SUPPLIES	NON-PHARM	45356	70,000	31/8/2021	70,000
RUARAKA MARKETING LTD	NON-PHARM	33736	297,500	16/7/2021	297,500
INTRAPID MEDICAL SUPPLIES	NON-PHARM	33734	1,800,000	16/7/2021	1,800,000
ANTARC HEALTHCARE LTD	NON-PHARM	33738	117,200	23/7/2021	117,200
TELESCOPE	NON-PHARM	33739	798,200	08-02-21	798,200
CELITECH SUPPLIES LTD	NON-PHARM	33740	375,750	26/7/2021	375,750
ANTARC HEALTHCARE LTD	NON-PHARM	33741	296,000	28/7/2021	296,000
TELESCOPE	NON-PHARM	33742	180,000	08-04-21	180,000
INTRAPID MEDICAL SUPPLIES	NON-PHARM	33743	70,000	31/8/2021	70,000
KEWASKA COMPANY LTD	NON-PHARM	33744	104,200	23/7/2021	104,200
TELESCOPE	NON-PHARM	33746	179,100	29/7/2021	179,100
ASTONIAN MEDICAL SUPPLIES	NON-PHARM	33747	98,840	08-06-21	98,840
LEADMAN SOLUTION LTD	NON-PHARM	45252	482,000	15/9/2021	482,000
ELEMENTAITA PHARM	NON-PHARM	45254	617,500	20/8/2021	617,500
TELESCOPE	NON-PHARM	45264	1,500,000	21/8/2021	1,500,000
ALL MED	NON-PHARM	45257	409,200	23/8/2021	409,200
KEIN MEDICAL SUPPLIERS	NON-PHARM	45258/59	1,052,000	27/8/2021	1,052,000
INTRAPID MEDICAL SUPPLIES	NON-PHARM	45266	600,000	31/8/2021	600,000
KEIN MEDICAL SUPPLIERS	NON-PHARM	45267	445,250	08-03-21	94,250
BRIGHT DIAGNOSTICS LTD	NON-PHARM	45269	906,000	13/9/2021	906,000
LEADMAN SOLUTION LTD	NON-PHARM	45260/61	886,340	09-08-21	886,340
RUARAKA MARKETING LTD	NON-PHARM	45269/70	449,300	13/9/2021	449,300
RUARAKA MARKETING LTD	NON-PHARM	45271	497,000	16/9/2021	497,000
LANTEX SKYWAY SOLUTIONS	NON-PHARM	45799	480,000	16/9/2021	480,000
KEIN MEDICAL SUPPLIERS	NON-PHARM	45272	395,500	10-05-21	395,500
KEIN MEDICAL SUPPLIERS	NON-PHARM	45273	123,000	16/9/2021	119,000
KEIN MEDICAL SUPPLIERS	NON-PHARM	45282	800,000	28/9/2021	800,000
INTRAPID MEDICAL SUPPLIES	NON-PHARM	45283	266,100	18/10/2021	266,100
PEYWAN TRADING COMPANY	NON-PHARM	45275/76	632,000	28/9/2021	632,000
LEADMAN SOLUTION LTD	NON-PHARM	45284	3,112,500	28/9/2021	3,112,500
SURGIBONE	NON-PHARM	45792	1,400,000	10-04-21	1,400,000
ASTONIAN MEDICAL SUPPLIES	NON-PHARM	45285	1,725,000	19/10/2021	1,725,000
ELEMENTAITA PHARM	NON-PHARM	45287/88	176,000	12-08-21	176,000
ELEMENTAITA PHARM	NON-PHARM	45289	150,240	11-05-21	150,240
ELEMENTAITA PHARM	NON-PHARM	45290	348,000	19/10/2021	348,000
LEADMAN SOLUTION LTD	NON-PHARM	45291	1,500,000	19/10/2021	1,500,000
TELESCOPE	NON-PHARM	45395	600,000	25/10/2021	600,000
ANTARC HEALTHCARE LTD	NON-PHARM	45292/93	365,300	25/10/2021	365,300
BRIGHT DIAGNOSTICS LTD	NON-PHARM	45294	374,600	21/10/2021	374,600

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ELEMENTAITA PHARM	NON-PHARM	45295	360,000	25-10-21	360,000
ELEMENTAITA PHARM	NON-PHARM	45296	45,000	11-05-21	45,000
KEIN MEDICAL SUPPLIERS	NON-PHARM	45297/98	231300	11-05-21	231300
ASTONIAN MEDICAL SUPPLIES	NON-PHARM	45299	598500	11-08-21	598500
KEIN MEDICAL SUPPLIERS	NON-PHARM	45300	630,000	14/12/2021	160,000
ASTONIAN MEDICAL SUPPLIES	NON-PHARM	46001/02	761,000	22/12/2021	761,000
DEKIB	NON-PHARM	46004	157,500	13/11/2021	157,500
ANTARC HEALTHCARE LTD	NON-PHARM	46005	1,500,000	19/11/2021	1,500,000
KEIN MEDICAL SUPPLIERS	NON-PHARM	46006	399,100	22/12/2021	399,100
INTRAPID MEDICAL SUPPLIES	NON-PHARM	46007/8	759,600	16/12/2021	759,600
ASTONIAN MEDICAL SUPPLIES	NON-PHARM	46009/10	757,740	14/12/2021	757,740
KEIN MEDICAL SUPPLIERS	NON-PHARM	46011	241,500	22/12/2021	241,500
ELEMENTAITA PHARM	NON-PHARM	46014	489,000	16/12/2021	489,000
BRIGHT DIAGNOSTICS LTD	NON-PHARM	46015	395,500	10-05-21	395,500
kein meDICAL SUPPLIERS	NON-PHARM	46016	386, 600	17/1/2022	386,600
ANTARC HEALTHCARE LTD	NON-PHARM	46017	1,712,000	15/12/2021	1,712,000
ANTARC HEALTHCARE LTD	NON-PHARM	46018	1,038,490	17/12/2021	1,038,490
INTRAPID MEDICAL SUPPLIES	NON-PHARM	46019	650,300	22/12/2022	650,300
INTRAPID MEDICAL SUPPLIES	NON-PHARM	46020	146,250	22/12/2021	146,200
SAVIJ LTD	NON-PHARM	46021	675,500	30/12/2021	675,500
BRIGHT DIAGNOSTICS LTD	NON-PHARM	46022	149,772		149,772
SAVIJ LTD	NON-PHARM	46023	715,740	01-11-22	715,740
ASTONIAN MEDICAL SUPPLIES	NON-PHARM	46024	1,500,000	22/1/2022	1,500,000
KEIN MEDICAL SUPPLIERS	NON-PHARM	46028	386,600	19/01/2022	386,600
ELEMENTAITA PHARM	NON-PHARM	46030/31	338,000	22/1/2022	318,000
SURGIBONE	NON-PHARM	45795	500,000	24/1/2022	500,000
KEIN MEDICAL SUPPLIERS	NON-PHARM	46032	344,100	27/1/2022	321,100
ASTONIAN	NON-PHARM	46033	1,209,000	789,650	789,650
MILTOPHARMA LTD	NON-PHARM	46034	1,500,000	02-10-22	1,500,000
BAKPHARM LTD (ASTONIAN)	NON-PHARM	46035	465,360	03-03-22	232,500
BRIGHTON PHARMACEUTICALS	NON-PHARM	46036	1,209,000	02-03-22	1,209,000
KEIN	NON-PHARM	46038	401,900.00	17/2/2022	401,900
ELEMENTAITA	NON-PHARM	46039	415,500.00	17/2/2022	135,850
LANTEX SKYWAY SOLUTIONS	NON-PHARM	46041	75,000.00	17/2/2022	75,000
SURGIBONE	NON-PHARM	46042	1,500,000	part payment of 500,000	1,000,000
INTROCRECT	NON-PHARM	46043	36,000		36,000
SPRINTROZEN	NON-PHARM	46044	1,500,000		1,500,000
ELEMENTAITA	NON-PHARM	46045	407,000		
ELEMENTAITA	NON-PHARM	46046	8,400		8,400
SAI	NON-PHARM	46047/48	576,000		

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SAI	NON-PHARM	46049	576,000		
KEIN MEDICAL SUPPLIERS	NON-PHARM	45808	404,880		404,880
ASTONIAN MEDICAL SUPPLIES	NON-PHARM	45809	1,500,000		600,000
KEIN	NON-PHARM	45810	186,200	30/2/2022	51,300
SPRINTROZEN	NON-PHARM	45801/02	920,510	23/3/2022	920510
ALL MED	NON PHARM	45808	404,880	20/4/2022	404,880
ELEMENTAITA	NON-PHARM	45811/12	1,186,110	27/3/2022	236,700
ALLMED MEDICAL SUPPLIERS LTD	NON-PHARM	45813	114,000	31/3/2022	114,000
INTRAPID MEDICAL SUPPLIES	NON-PHARM	45814	489,000		114000
AR PHARM	NON-PHARM	45816	2,551,160		2,551,160
ALL MED	NON PHARM	45819/20	2,976,750	20/4/2022	2,976,750
SAVIJ LTD	NON-PHARM	45825	343,200	44,717.00	343,200
SAVIJ LTD	NON-PHARM	45828/29	1,548,000	13/5/2022	545,000
SAVIJ LTD	NON-PHARM	45831/32	708,500	18/5/2022	665,000
VETERAN PHARMACEUTICALS	NON-PHARM	45835	2,410,000	23/5/2022	2,410,000
VETERAN PHARMACEUTICALS	NON-PHARM	45836	2,130,000	23/5/2022	2,130,000
VETERAN PHARMACEUTICALS	NON-PHARM	45846/47	3,228,240	22/6/2022	3,228,240
					93,870,482
ELEMENTAITA PHARM	X-RAY	38761	174,000	04-12-22	174,000
ELEMENTAITA PHARM	X-RAY	38778	184,640	08-12-22	184,640
ELEMENTAITA PHARM	X-RAY	38787	25,330	18/1/2022	25,330
ELEMENTAITA PHARM	X-RAY	38790	293,440	03-03-22	76,164
VETERAN PHARMACEUTICALS	X-RAY	45760	304,550	11-05-22	304,550
					764,684
ALLMED MEDICAL SUPPLIERS LTD	DENTAL	33189/90/91/92	123,650	15/6/2021	123,650
KEVMED DENTAL & MEDICAL SUPPLIES	DENTAL	45277/78/79/80/81	149,772	22/9/2021	149,772
					273,422
CHEMLABS K. LTD	LAB	38975/76/77	428,828	05-11-21	428,828
HEMOECUE KENYA LTD	LAB	38983	148,480	25/6/2021	148,480
HIGHRIDGE	LAB	38989/90	384,750	27/7/2021	384,750
CHEMLABS K. LTD	LAB	4545 (LSO)	135,000		15,000
BRIGHT DIAGNOSTICS LTD	LAB	38993	82,680	27/7/2021	368,000
BIOFIT K LTD	LAB	39000	577,800	25/8/2021	263,250
BIOFIT K LTD	LAB	45356/57	19,500	28/9/2021	19,500
CHEMLABS K. LTD	LAB	45358/59	435,535	10-12-21	435,535
HIGHRIDGE	LAB	45360/61	332,200	11-01-21	224,000
BASANI AGENCIES	LAB	45350	554,450	13/10/2021	554,820
BIOFIT K LTD	LAB	45362	216,622	10-08-21	216,622
BIOFIT K LTD	LAB	45365	15,000	26/10/2021	15,000
BIOFIT K LTD	LAB	45370/71	630,420	16/11/2021	630,420
CHEMLABS K. LTD	LAB	45373	215,300	16/11/2021	215,300
BIOFIT K LTD	LAB	45375	80,000	25/11/2021	80,000

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BIOFIT K LTD	LAB	45376	74,080	12-06-21	74,080
BIOFIT K LTD	LAB	45379	224,000	20/12/2021	224,000
BIOFIT K LTD	LAB	45381	230,000	01-11-22	230,000
MICROBIOLOGY E.A. LTD	LAB	45382	418,840	13/1/2022	418,840
BIOFIT K LTD	LAB	45384	232,120	26/1/2022	232,120
BIOFIT K LTD	LAB	45385	75,000	31/1/2022	75,000
HIGHRIDGE	LAB	45386	188,900	14/2/2022	188,900
MEDIGATE SYSTEMS	LAB	46191	369,000	02-04-22	
CROWN HEALTHCARE	LAB	45387	427,300	15/2/2022	427,300
MICROBIOLOGY E.A. LTD	LAB	45392	679,724	14/3/2022	679,724
BIOFIT DIAGNOSTICS	LAB	33057/58	877,000	28/3/2022	877,000
CHEMLABS K. LTD	LAB	33060/61/62	653,820	22/4/2022	653,820
HIGHRIDGE	LAB	33063/64	301,500	13/6/2022	301,500
BIOFIT DIAGNOSTICS	LAB	33065/66	369,300	05-10-22	369,300
MEDIX EA LTD	LAB	33067	365,000	05-10-22	365,000
MICROBIOLOGY E.A. LTD	LAB	33069	812,580	28/7/2022	812,580
HIGHRIDGE	LAB	33070	15,000	15/6/2022	15,000
BIOFIT DIAGNOSTICS	LAB	33071/72/73	300,700	15/6/2022	300,700
					10,244,369
ARDENT LOGISTICS	SANITARY	46013	15,000	12-03-21	15,000
ARDENT LOGISTICS	SANITARY	46029	239,400	02-02-22	239,400
ARDENT LOGISTICS	SANITARY	45815	190,500	04-08-22	190,500
ARDENT LOGISTICS	SANITARY	45841	81,000	06-08-22	81,000
ARDENT LOGISTICS	SANITARY	45838	147,000	17/5/2022	147,000
					672,900
KEWASKA COMPANY LTD	CATERING	45327	99,000	21/10/2021	99,000
TERENKY EVENTS PLANNER	CATERING	45902/3	320,330	21/3/2022	320,330
					419,330
PROMAX GENERAL	BATTERIES	45918/45793	267,894	18/6/2022	267,894
PROMAX GENERAL	BATTERIES	45794	179,750	22/6/2022	179,750
					447,644
DERRIMAX ENTERPRISES	PUBLISHING & PRINTING	55921/22	1,467,650	22/3/2022	1,476,650
DERRIMAX ENTERPRISES	GENERAL OFFICE SUPPLIES	55920	982,300	22/3/2022	982,300
DERRIMAX ENTERPRISES	GENERAL OFFICE SUPPLIES	55923	200,000	04-07-22	200,000
DERRIMAX ENTERPRISES	PUBLISHING & PRINTING	55924	240,000	13/7/2022	240,000
DERRIMAX ENTERPRISES	GENERAL OFFICE SUPPLIES	55925	205,300	18/03/2022	205,300
DERRIMAX ENTERPRISES	GENERAL OFFICE SUPPLIES	55926	200,000	22/07/2022	200,000
					3,304,250
HEWATELE	CHEMICAL & GASES	33538	1,232,070	01-07-21	1,232,070
MEDIGATE	CHEMICAL & GASES	45775	600,000	03-06-21	600,000
MEDIGATE	CHEMICAL & GASES	45776	400,000	08-07-21	400,000
HEWATELE	CHEMICAL & GASES	33539	1,377,216	01-08-22	1,377,216
HEWATELE	CHEMICAL & GASES	33540	1,411,987	01-09-21	1,411,987

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MEDIGATE	CHEMICAL & GASES	45777	600,000	04-10-21	600,000
HEWATELE	CHEMICAL & GASES	33541	1,089,907	01-10-21	1,089,907
HEWATELE	CHEMICAL & GASES	33543	1,019,141	01-12-21	1,019,141
MEDIGATE SUPPLIES	CHEMICAL & GASES	45778	400,000	03-12-21	400,000
HEWATELE	CHEMICAL & GASES	33544	1,395,056	01-01-22	1,395,056
HEWATELE	CHEMICAL & GASES	33545	775,419	01-02-21	775,419
HEWATELE	CHEMICAL & GASES	33546	1,009,397	01-03-22	1,009,397
HEWATELE	CHEMICAL & GASES	46166	1,050,119	01-05-22	1,050,119
HEWATELE	CHEMICAL & GASES	46167	1,098,433	01-06-22	1,098,433
					13,458,745
BEAJOS CONTARCTORS	MAINTENANCE OF PLANT	55927	920,000	10-05-22	920,000
KUNORA INVESTMENTS	MAINTENANCE OF PLANT	8795(LSO)	466,000	16/10/2022	466,000
BEAJOS CONTARCTORS	MAINTENANCE OF PLANT	10247(LSO)	564,000	16/12/2022	564,000
					1,950,000
THREE NINETY ENT	LINEN	45779	695,500	14-05-21	695,500
PAKIDHE ENTERPRISES	LINEN	45780	632,500	02-06-21	632,500
THREE NINETY ENT	LINEN	45781	303,600	16-07-21	303,600
PAKIDHE ENTERPRISES	LINEN	45782	365,150	20-09-21	365,150
					1,996,750
THREE NINETY ENT	BUILDING	45783	388,950	26-05-21	388,950
THREE NINETY ENT	BUILDING	45785	396,500	21-07-21	396,500
THREE NINETY ENT	BUILDING	45787	499,200	13-08-21	499,200
					1,284,650
					245,368,190

