

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

**OF**

PARLIAMENT  
OF KENYA  
LIBRARY

**THE AUDITOR-GENERAL**

**ON**

**RWAMBWA SUB-COUNTY LEVEL 4 HOSPITAL**

**FOR THE YEAR ENDED  
30 JUNE, 2024**

**COUNTY GOVERNMENT OF SIAYA**

PAPERS LAID	
DATE	5/2/25
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COMMITTEE	-
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**RWAMBWA Level 4 HOSPITAL  
(Siaya County Government)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2024**

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**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**

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

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

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

**2. Key Entity Information and Management**

**(a) Background information**

Rwambwa is a level 4 hospital established under Gazette Notice Number- Vol. CXXII- No. 87 and is domiciled in Siaya County under the Health Department. The hospital is governed by a Board of Management.

**(b) Principal Activities**

**Vision**

An efficient and High quality Health care system that is accessible, equitable and affordable for every citizen

**Mission**

To promote and participate in the provision of the integrated High quality preventive curative, rehabilitative Health care services to all citizens.

**(c) Key Management**

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

- County department of health
- Board of Management
- Accounting Officer/ Medical Superintendent
- Hospital Administrator
- Hospital Accountant
- Nursing in Charge

**(d) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Medical Superintendent	Silah Oluoch
2.	Health Administrator	Agnes Owuor

**(e) Fiduciary Oversight Arrangements**

- County Assembly
- Parliamentary committees
- County Assembly health Committee
- County Assembly Finance Committee
- County Assembly Public Investment and Accounts Committee
- Audit committee

**Key Entity Information and Management (continued)**

**(f) Entity Headquarters**

P.O. Box 597-40600  
SIAYA, KENYA  
MILIMANI ROAD  
ADJACENT TO JCC CHURCH

**(g) Entity Contacts**

Telephone: +254743348448

E-mail: [rwambwasch@gmail.com](mailto:rwambwasch@gmail.com)

**(h) Entity Bankers**

Kenya Commercial Bank  
Siaya Branch  
P. O Box 52-40600  
Siaya

**(i) Independent Auditors**

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

**(j) Principal Legal Adviser**

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





**(k) County Attorney**

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

### **3. The Board of Management**

Rwambwa level 4 Hospital doesn't have Board of management. The previous Board of Management term expired on 30<sup>th</sup> March, 2021. Currently the board of management nominees is before the County Assembly for consideration

**4. Key Management Team**

Ref	Management	Details
1.	 Mr. Silah Oluoch Medical Superintendent BScM	Medical Superintendent of the hospital and chair of the management team. BSCM holder. Duties include: <ul style="list-style-type: none"> <li>• Seeing patients for treatment</li> <li>• Overall supervision of the hospital</li> <li>• Chairing of HMT meetings of the hospital</li> </ul>
2.	 Ms. Agnes Owuor Hospital Administrator BComm	Hospital administrative officer (HAO) and member of HMT Duties include <ul style="list-style-type: none"> <li>• Ensuring effective running of facility daily activities</li> <li>• Developing work and leave schedules for staff</li> <li>• Is the secretary to the HMT</li> </ul>
3.	 Mr. Charles Mujok Nursing Service Manager (NSM) BSCN/KRPaed/KRCHN	Nurse in charge and HMT member Duties <ul style="list-style-type: none"> <li>• Preparing duty rotas for all nursing staff</li> <li>• Preparing end month nursing reports</li> <li>• Supervising the nursing staff</li> </ul>
4.	 Ms. Golder Abongo Pharmacy In-charge Diploma in Pharmaceutical Technology	Pharmaceutical technologist and member of HMT Duties <ul style="list-style-type: none"> <li>• Issuing medicine to patients</li> <li>• Managing pharmacy operations</li> <li>• Ordering and receiving medical supplies</li> <li>• Doing stock takes</li> </ul>

**5. Chairman’s Statement**

Rwambwa level 4 Hospital doesn’t have Board of management. The previous Board of Management term expired on 30<sup>th</sup> March, 2021. Currently the board of management nominees is before the County Assembly for consideration

.....

**Name**

**Chairman to the Board**

## **6. Report of The Medical Superintendent**

Ladies and gentlemen, it's a great honour to issue a statement on behalf of Rwambwa sub county Hospital family. Rwambwa sub county Hospital is a level 4 hospital located in Alego Usonga constituency, Usonga location, Nyadorera B sub location. It serves a catchment population of about 21,584 people. Since the facility is located at the boarder of western and Nyanza, it also serves a good number of patients from Busia County.

Our mission is to holistically improve wellness to the rural population through the provision of quality promotive, preventive, curative and rehabilitative services

Currently the facility does not have a board of Management since their tenure of service expired in March 2021. The process of forming a new board of management is already in advanced stage, awaiting gazettelement. The hospital Management Team now takes the sole responsibility of managing the hospital. HMT is a body comprising of all Heads of Departments, meets on a monthly basis and is chaired by the Medical superintendent.

The Hospital has 10 departments headed by qualified staffs. These include: Outpatient, MCH, Pharmacy, Laboratory, Revenue, Accounts, In patient, Maternity, Records and CCC

The facility operates 24hrs basis, serving both inpatient and outpatient cases. This has enabled the community to get quality services at whatever time they befall sick hence fastening the healing period and preventing further complications

We are proud of the achievement witnessed so far. Our patients/ clients are able to get quality treatment supported by evidence based laboratory generated results courtesy of biochemistry and Haematology machines that were procured with the Facility improvement funds. The efforts to equip the laboratory and improve the infrastructural components within the facility is our main goal. More specialized tests have been introduced in the last financial year, these include T3, T4, Thyroid Stimulating Hormone, Prostate Surface Antigen Test, HbA1c. Improving the diagnostic parameters has elevated the quality of care given to our clients and patients and has therefore improved the wellness of a community. This has also reduced the cases of unnecessary referrals to other hospitals eventually increasing the revenue collection.

In order to reduce communicable disease within our catchment population, the County government in partnership with the National government provided a Truenut ( TrueLab Duo Real Time quantitative analyzer) machine capable of detecting Tuberculosis Mycobacterium, a causative organism for Tuberculosis infection. This has enhanced active case identification and treatment thereby reducing mortality and complications arising from the TB infection. This machine processes several samples across from other facilities. It has therefore enabled the facility to improve on case detection.

We are cognizant of the immense opportunities we have provided to the different individuals and organizations by offering attachment and learning forums to enable them achieve their goal. In the last Financial Year, we were privileged to host students from Bondo, Vihiga and Iten Medical Training Colleges to undertake rural Health experience and learn more. We are also in partnership with Masinde Muliro University where the PHD students comes for research work. This demonstrates how resourceful we are and has led to improved nutritional status of the children under 2yrs. Many cases of malnutrition were detected and treated with support from the University.

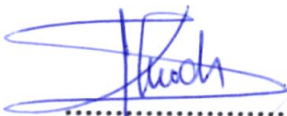
**Rwambwa level 4 Hospital (Siaya County Government)**  
**Annual Report and Financial Statements for The Year Ended 30<sup>th</sup> June 2024**

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On the financial position, the facility met its target though due to unpredictable, erratic and un reliable reimbursement from the NHIF the facility, was not in a position to clear the pending bills, however, previous pending bills were given a priority as well. The concerted efforts will therefore be put in place to ensure all the pending bills are paid. Going forward, the facility intends to procure with caution so that not much is left unpaid by the end of the financial year. High inflation rates of goods and services and stock out of essential drugs at KEMSA made it impossible to consistently provide services and collect revenue.

On human resource, the facility still faces challenges on staffing, key departments including laboratory and pharmacy, in-patient and OPD lacks adequate personnel to effectively manage the department though the facility has put measures in place to mitigate the same as the department of health and human resource department work hand in hand with the CPSB to ensure the gap is bridged. It's also worth reporting that in the year under review, there was no serious disciplinary lapses encountered among the staffs except on a few minor instances where appropriate corrective measures were applied.

Despite all the above we must acknowledge the support we received from both the technical and support staff of Rwambwa Sub-County Hospital, the department of Health from the CECM, COH, directors, partners, CHMT and all other stakeholders. All stood and supported us at our lowest moments both financially, physically and by extension through support supervision and trainings  
Thank you



Name SILAP - O. OLUOCH  
Secretary to the Board

**7. Statement of Performance Against Predetermined Objectives**

(Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer when preparing financial statements of each County Government entity Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity’s performance against predetermined objectives.

**Strategic development objectives (Adopted from Siaya County)**

The County’s CIDP has identified 10 key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor’s Manifesto, the National Government’s “Big Four”, NIUPLAN, SDGs and the MTP III.

The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

The targets set for the FY 2022/2023 period for its strategic pillars, as indicated in the diagram below:

Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
Pillar/ theme/ issue 1:				
Health and Sanitation	To reduce mortality from preventable deaths	To reduce mortality from preventable deaths	No. Completed medical laboratories	3
			No. Completed maternity units	5
			No. Completed general wards	2
			No. Completed dispensaries	3
			% of Clients counselled and tested for HIV	83%
			Percentage of HEI turning HIV positive at 18 months	2%
			% of clients with viral load <1000c/ml	93%
			No. of accredited CHVs given	1535

**Rwambwa level 4 Hospital (Siaya County Government)**  
**Annual Report and Financial Statements for The Year Ended 30<sup>th</sup> June 2024**

			feedback	
			No. of CHAs sensitized on eye health	24
			No. of half jackets distributed	2200
			No. of CHVs sensitized on NCDs	40
			No. of CHAs trained on community MNH	30
			No. of stakeholders meetings held	2
			No. of HHs reached with COVID19 messages	250,698
			No. of targeted dialogue days held	6
	Improved diagnostic services through completion of maternity wing			
	To provide accessible and appropriate diagnostic and curative services	Reduced disease burden in Siaya County		
			Blood Bank fenced at SCRH	completed

**8. Corporate Governance Statement**

***Rwambwa level 4 Hospital (Siaya County Government)***  
***Annual Report and Financial Statements for The Year Ended 30<sup>th</sup> June 2024***

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During the year under review the facility did not have a Board of management. The previous Board of Management term expired on 30<sup>th</sup> March, 2021. Currently the board of management nominees is before the County Assembly for consideration.

## **9. Management Discussion and Analysis**

It is my pleasure to present the Rwambwa Level 4 Hospital financial statements for the year ended 30<sup>th</sup> June 2024. The financial statements present the financial performance of the Rwambwa Level 4 Hospital over the past year.

### **Clinical/operational performance**

- Rwambwa sub county Hospital, has a bed capacity of 30 beds.
- The facility serves both in and outpatient cases.
- It has several departments that offer care to our esteemed clients and patients.
- In the just ended financial year the facility recorded improved workload of 13,592 from OPD, reduced workload in Maternity from 11,759 to 10,856.
- The facility contracted one laboratory technologist hence laboratory department was able to operate on a 24hr basis, this improved diagnosis and care to patients that fall sick at night and as well improved on the revenue collected.
- The facility was able to record an improvement in the special clinic attendance that stood at 815.
- The admission cases had increased with maternity recording an average of 86 deliveries per month up from 80 in the last financial year and at least 3 inpatient admissions on a daily basis with an average hospital stay of 3 days. This was an increase from 1667 to 1753.
- the bed occupancy rate of 51.51%
- The mortality rate stood at 0.24%.
- The major partners supporting the facility in care and treatment was CHS (Centre for Health Solutions)

### **The entity's operational and financial performance**

The Hospital has seen a growth in revenue trends over the past periods. During the year, the facility raised a total of Kshs.17,405,609 as revenues. A total of Kshs.14,204,452 was as incurred as expenditures.

### **Entity's compliance with statutory requirements**

The Hospital is continually carrying out its mandate in line with different regulations guiding its operations.

### **Major risks facing the entity**

The major risk factor facing the Hospital is the lack of liquidity to finance most of its operations. Moreover, this poses a challenge in terms of offsetting its accrued pending bills.

### **Material arrears in statutory/financial obligations**

During the reporting period, the hospital accrued a total of **Kshs. 4,531,953.00** as pending bills.

## **10. Environmental And Sustainability Reporting**

Rwambwa Sub-County Hospital exists to transform lives. It's what guides us to deliver our strategy, putting the client/Citizen first, delivering health services, and improving operational excellence. Below is an outline of the organisation's policies and activities that promote sustainability.

### **i. Sustainability strategy and profile**

Rwambwa Sub-County Hospital has identified the following sustainability priorities; consultative planning and budgeting process, improving own source revenue collection and sourcing for local service providers.

In consultative planning and budgeting process, the county has ensured all stakeholders are brought on board in project identification, implementation to completion and this has ensured project ownership by the intended beneficiaries and ultimately creating the desired impact. The county has developed own source revenue collection strategy as a deliberate effort of laying down strategies of improving own source revenue collected within the county. These efforts are aimed at boosting the fiscal resource basket of the county that is largely supported by the exchequer from the National Government. In the end, the county is also promoting sourcing of services from local providers with an objective of 'buying Siaya building Siaya'. This translates to promoting local goods and services that will ultimately build the local economy.

While implementing the above sustainability priorities, there are broad political and macroeconomic trends from the National outlook that are likely to affect their realization. The major macroeconomic trend projected is high cost of inflation in the country. The high inflation rate will affect the cost of living and production cost that will negatively affect the business environment and eventually own source revenue collection. Similarly, the country is also headed in the electioneering period and the political environment interfere with the sustainability priorities. Notwithstanding, the county will align its policies to adjust to the microeconomic conditions and implement succession management plan in the transition period to manage the political environment.

However, in the course of implementation, there are challenges experienced across departments. They include; effects of covid-19, inadequate staffing, inadequate funding and delays in disbursement of funds

### **ii. Environmental performance**

Rwambwa Sub-County Hospital is yet to establish an environmental policy however, the county has adopted National laws to guide the public and help in compliance with environmental laws. Some of the environmental and climate change issues experienced in the County include; deforestation in hills, flooding in areas near water bodies, pollution in urban areas, drought and famine, invasive species, loss of biodiversity and change in water levels especially in lake Victoria. To manage these environmental

hazards, the county is; **developing policies that will** help protect the environment; investing in woodlots to promote tree planting, establishing designated dumping sites for waste management; promoting irrigation; establishing dykes in flood prone areas; preserving indigenous trees and certain wild animals.

**iii. Employee welfare**

To improve staff performance, Rwambwa Sub County Hospital has initiated capacity building programmes to staffs through trainings by Kenya School of Government and partners such as World Bank. Further, the Human Resource department coordinates staff appraisal, performance contracting and propose rewards and sanctions.

The County has complied with Occupational Safety and Health Act of 2007, (OSHA) by providing adequate office space that is regularly cleaned, providing sanitation facilities, regular trainings on drug and substance abuse and providing PPEs to staffs in health-related fields.

**iv. Market place practices-**

In 2019, the County Government was declared a corruption free zone after engagements with Ethics and Anti-corruption commission. The county government advocates for fairness in service provision, resource allocation, open bidding, evaluation and awarding of tenders to suppliers. All advertisement of tenders and communications are done through the County Government website and official social media platforms. The county has fully embraced the e-procurement system to help in the tendering process. To successful suppliers, the county makes timely payment of goods and services delivered and made efforts of settling pending bills owed to creditors. The County expect quality goods and services despite not having a quality assurance unit to check on standards. Nonetheless, the process of ISO certification is on course.

**v. Community Engagements-**

Rwambwa Sub-County Hospital is fostering interaction with businesses, NGOs and other key stakeholders to address social problems through Corporate Social Responsibility (CSR) agenda. Various sectors have partnered with NGO's to provide CSR services. In health sector, the county has partnered with NGO's to provide polio vaccine to new born in the communities, training of expectant mothers, providing mosquito nets and providing food supplements. In agriculture, through partners, farmers have benefitted from free extension services, provision of certified seeds and fertilizers, provision of fingerlings and fishing gears.

**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, 2024, which show the state of the Rwambwa Sub County- level 4 Hospital's affairs.

**Principal activities**

The principal activities of the entity are to promote and participate in the provision of the integrated High quality preventive curative, rehabilitative Health care services to all citizens.

**Results**

The results of the entity for the year ended June 30 2024 are set out on pages 1 to 6.

**Board of Management**

During the year under review the facility did not have a Board of management. The previous Board of Management term expired on 30<sup>th</sup> March, 2021. Currently the board of management nominees is before the County Assembly for consideration

**Auditors**

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

By Order of the Board



Name

SILAPU O. OLUOCH

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 Rwambwa level 4 hospital, which give a true and fair view of the state of affairs of Rwambwa Level 4 Hospital at the end of the financial year/period and the operating results of the Rwambwa level 4 hospital for that year/period. The Board of Management is also required to ensure that the Rwambwa level 4 hospital keeps proper accounting records which disclose with reasonable accuracy the financial position of Rwambwa level 4 hospital. The council members are also responsible for safeguarding the assets of Rwambwa level 4 hospital.

The Board of Management is responsible for the preparation and presentation of Rwambwa level 4 hospital financial statements, which give a true and fair view of the state of affairs of Rwambwa level 4 hospital for and as at the end of the financial year (period) ended on June 30, 2024. 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 Rwambwa level 4 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 Rwambwa level 4 hospital 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 Rwambwa hospital financial statements give a true and fair view of the state of Rwambwa level 4 hospital transactions during the financial year ended June 30, 2024, and of the Rwambwa level 4 hospital financial position as at that date. The Board members further confirm the completeness of the accounting records maintained for Rwambwa hospital, which have been relied upon in the preparation of Rwambwa level 4 hospital financial statements as well as the adequacy of the systems of internal financial control.

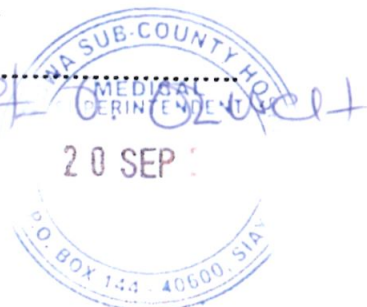
In preparing the financial statements, the Directors have assessed the Fund's ability to continue as a going

### Approval of the financial statements

The Hospital's financial statements were approved by the Board on 20/09/2024 and signed on its behalf by:

.....  
**Name:**  
**Chairperson**  
**Board of Management**

  
**Name:** STACEY OZUPEL  
**Accounting Officer**



# REPUBLIC OF KENYA



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NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON RWAMBWA SUB-COUNTY LEVEL 4 HOSPITAL FOR THE YEAR ENDED 30 JUNE, 2024 – COUNTY GOVERNMENT OF KISUMU**

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### **PREAMBLE**

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

- A. Report on 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 the 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 the Government achieves value for money and that such funds are applied for the intended purpose; and,
- 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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 Rwambwa -County Level 4 Hospital - County Government of Kisumu set out on pages 1 to 46, which comprise of the

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*Report of the Auditor-General on Rwambwa Sub-County Level 4 Hospital for the year ended 30 June, 2024 – County Government of Kisumu*

statement of financial position as at 30 June, 2024, and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for 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 the Rwambwa County Level 4 Hospital - County Government of Kisumu as at 30 June, 2024, 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 Health Act, 2017, the County Governments Act, 2012 and the Public Financial Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Inaccuracies in the Financial Statements**

Review of the financial statements together with ledgers revealed unexplained variances as tabulated below;

	<b>Financial Statements</b>	<b>Ledger (Kshs)</b>	<b>Variance</b>
<b>Component</b>	<b>(Kshs)</b>	<b>(Kshs)</b>	<b>(Kshs )</b>
Medical Service income –Linda Mama	110,060	90,060	20,000
Medical Service income -NHIF AND UHC	1,906,766	1,774,208	132,558
Employee cost (drawing rights from county)	2,708,829	2,692,060	16,769
General Expense	3,326,600	3,075,950	250.650
Repairs and maintenance	1,096,235	1,136,135	(399,900)

In the circumstance, the accuracy and completeness of the statement of financial performance could not be confirmed.

## **2. Unsupported Inventory Balance**

The statement of financial position reflects a balance of Kshs.2,436,166 in respect of inventory and as disclosed in Note 20 to the financial statements. However, no schedules and stock take records were provided to support the inventory balance.

In the circumstances, the accuracy and completeness of the Kshs.2,436,166 for inventory could not be confirmed.

## **3. Failure to Prepare and Present Trial Balance**

The Management did not provide Trial Balance supporting the balances in the financial statements for the year under review contrary to Section 164 of the Public Finance Management Act, 2012 which states that the accounting officer shall prepare the financial statements in a form that complies with the relevant accounting standards prescribed and published by the Accounting Standards Board from time to time.

In the circumstance, the accuracy and completeness of the reported figures in the financial statement could not be confirmed.

## **4. Unsupported Depreciation and Amortization Expenses**

The statement of financial performance reflect an amount of Kshs.489,092 in respect of depreciation and amortization expense as disclosed in Note 12 to the financial statement which includes Kshs.474,092 and Kshs.177,400 for property, plant and equipment and intangible assets respectively. However, the following weaknesses were noted:

- i. The management did not maintain standard assets register with details such as asset description, depreciation rate, annual depreciation, accumulated depreciation and net book value.
- ii. The significant accounting policies did not have policy on depreciation and rates applied.
- iii. Details of intangible assets and the register was not provided.

In the circumstances, the accuracy and completeness of depreciation and amortization expenses could not be confirmed.

## **5. Property, Plant and Equipment**

The statement of financial position a balance of Kshs.1,357,960 in respect of property, plant and equipment as disclosed in Note 21 to the financial statement . This amount includes Kshs.755,000 and Kshs.602,960 for ICT Equipment and plant and medical

equipment respectively. However, review of the available records revealed the following anomalies;

- (i) The value of land, buildings and furniture and fittings were not disclosed under property, plant and equipment.
- (ii) The facility did not have a title deed for land occupied.
- (iii) Review of Certificate of official search dated 10/5/2017 for parcel No. Siaya/Nyadorera/B/241 occupied by the facility indicates the size of land as 0.33 Ha against a survey measurement (Ref. No. ACS/63/SYA/CB/2A/VOL.XIII/175 of 9/11/2016) that indicates 1.86 Ha that is equivalent to 4.6 acres. This indicated unexplained inconsistency on the size of the parcel of land which the facility occupies.
- (iv) The management did not maintain standard assets register with details such as asset description, depreciation rate, annual depreciation, accumulated depreciation and net book value.
- (v) The significant accounting policies did not have policy on depreciation and rates applied.

In the circumstances, the accuracy and completeness of property plant and equipment balance of Kshs. 1,357,960 could not be confirmed.

## **6. Unsupported Trade and Other Payables**

The statement of financial position reflect a balance of Kshs. 4,531,953 in respect of trade and other payables and as disclosed in Note 23 to the financial statements. The balance includes Kshs. 2,216,703 for medical costs, Kshs. 781,250 for general expenses and Kshs. 1,534,000 for acquisition of assets. However, no detailed breakdown was provided for each and every category of trade and other payables.

In the circumstances, the accuracy and completeness of trade and other payables could not be confirmed.

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

## **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.

## **Other Matter**

### **Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under the Report on the Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal controls, Risk management and governance. However, the Management had not resolved the issues as at 30 June, 2024.

## **Other Information**

Management is responsible for the Other Information set out on page iv to xvii which comprise of Key Entity Information and Management, The Board of Management, Key Management Team, Chairman's Statement, Report of the Medical Superintendent, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Hospital's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect(s) of the matter(s) described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

## Basis for Conclusion

### 1. Late Submission of Financial Statements

The financial statements of Rwambwa Sub County -Level 4 Hospital for the year ended 30 June, 2024 were submitted to the Auditor-General on 10 October 2024, after the statutory deadline for submission. This was contrary to Section 47(1) of the Public Audit Act, 2015 requires financial statements to be submitted to the Auditor-General within three (3) months after the end of the fiscal year to which the accounts relate

### 2. Non-Compliance with the Prescribed Reporting Template

Review of the financial statements revealed the following anomalies;

- i. Page xvi on report on the board of management states that the board members submitted their report together with the audited financial statement. This is contrary to the corporate governance statement provided on page xii that states that the facility did not have a board of management;
- ii. The statement of comparison of budget and actual amounts reflects actual amounts of Kshs.7,022,748 and Kshs.3,086,950 in respect to medical service income and general expense respectively. However, the statement of financial performance reflect an amount of Kshs.17,532,343 and Kshs.3,326,600 resulting to unexplained variance of Kshs.10,509,595 and Kshs.238,650 respectively. The Significant accounting policies to the financial statements does not indicate the rates of depreciation and amortization to be applied on assets.

This is contrary to Section 164 (3) of the Public Finance Management Act, 2012 which states that accounting officer of a county government entity shall prepare the financial statements in a form that complies with relevant accounting standards prescribed and published by the Accounting Standards Board from time to time

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

### 3. Deficiencies in Implementation of Universal Health Coverage (UHC)Criteria

Review of Hospital records and interviews on verification of services offered, equipment used and medical specialists in the Hospital revealed that the Hospital did not meet the requirements of Kenya Quality Model for Health Policy Guidelines as tabulated below;

	Level 4 Standard	No In Hospital	%
Medical officers	16	0	0

	Level 4 Standard	No In Hospital	%
Anesthesiologists	2	0	0
General surgeons	2	0	0
Gynecologists	2	0	0
Pediatrics	2	0	0
Radiologists	2	0	0
Kenya Registered Community Health nurses	75	15	20

SERVICES	Level 4
Surgical,	0
Pediatric	0
Gynecological	0
In-patients,	Yes
Radiology	0
Renal dialysis,	0
Tuberculosis management	Yes
Mortuary and autopsy services.	No
Advanced life support	No
Caesarian sections and surgical operations	No
Land Size	4.6 acres
Beds	30
Resuscitaire ( 2 in labour ward and one in theatre)	None
New Born Unit - Incubators incubators and five (5) cots	None
New Born Unit cots	None
Functional intensive care unit – Beds	None
High dependency Unit – Beds	None
Renal unit with at least 5 dialysis machines	None
Two functional operating theaters Maternity and general	None

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

<b>Compliance on management of equipment services</b>				
<b>Equipment and Machines</b>	<b>Level 4 Hospital</b>	<b>Actuals in the Hospital</b>	<b>Variance</b>	<b>Percentage %</b>
Bed Capacity	150	30	120	20%
Incubators (Newborn)	5		0	0%
New born cots	5		0	0%
Resuscitative in Theatre	1		0	0%
Resuscitative in Labour Ward	2		0	0%
Functional ICU Beds	6		0	0%
HDU Beds	6		0	0%
Renal Unit with Dialysis Machines	5		0	0%
Functional Operating Theatres Maternity and General	2		0	0%

In the circumstances, the hospital may not be able to discharge its mandate as a level 4 hospital which hinder the realization of universal health care objectives.

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, Management was in breach of the law.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

## REPORT ON 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 effect(s) of the matter(s) 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 governance were not effective.

## **Basis for Conclusion**

### **1. Lack of Internal Audit Review and Risk Management**

Review of the entity's operations indicated that no internal audit reviews were performed to help ascertain the effectiveness of the financial and non-financial performance management systems of the entity contrary to Regulation 153(1) of Public Financial Management Act (County Government) Regulations. In addition, the entity did not develop a system of risk management and internal control that builds robust business operations contrary to Regulation 158. (1) Public Financial Management Act (County Government) Regulations.

In the circumstances, the effectiveness of internal controls, risk management and governance of the entity could not be confirmed.

### **2. Lack of Hospital Management Board**

Review of the Hospital records revealed that the County Executive Committee Member for Health had not appointed the Hospital Management Board to oversee administration, promote the development, approve plans, programs, and estimates of the hospital.

In these circumstances, the County Administration contravenes Section 12(1) of the Siaya County Health Services Act, 2019 that require the County Executive Committee (CEC) Member for Health should appoint the Hospital Management Boards for Level 4 and 5 Hospitals

In the circumstances, the overall supervision and effective controls and appropriate governance structure of the Hospital Management could not be confirmed.

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

### **Responsibilities of Management and 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 overall governance.

In preparing the financial statements, Management is responsible for assessing the Hospital's ability to continue to sustain its services, disclosing, as applicable, matters

related to the sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Hospital or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the Hospital's activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public 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**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

31 December, 2024

*Rwambwa level 4 Hospital (Siaya County Government)*  
*Annual Report and Financial Statements for The Year Ended 30<sup>th</sup> June 2024*

14. Statement of Financial Performance for The Year Ended 30 June 2024

Description			
<b>Revenue from non-exchange transactions</b>			
Transfers from the County Government			
In-kind contributions from the County Government	7	7,360,726	6,746,503
Grants from donors and development partners	8	15,671,431	
		<b>23,032,157</b>	<b>6,746,503</b>
<b>Revenue from exchange transactions</b>			
Rendering of services- Medical Service Income	9	17,532,343	5,711,173
<b>Revenue from exchange transactions</b>		<b>17,532,343</b>	<b>5,711,173</b>
<b>Total Revenue</b>		<b>40,564,500</b>	<b>12,457,676</b>
<b>Expenses</b>			
Medical/Clinical costs	10	21,551,199	5,220,190
Employee costs	11	3,199,745	3,538,958
Depreciation and Amortization	12	651,492	305,442
Repairs and maintenance	13	1,096,235	280,400
Grants and subsidies	14	411,840	943,503
General expenses	15	3,326,600	1,226,005
Finance costs	16	33,584	20,112
<b>Total expenses</b>		<b>30,270,695</b>	<b>11,534,610</b>
<b>Net Surplus for the year</b>		<b>10,293,805</b>	<b>923,066</b>
Attributable to:			
Surplus/(deficit) attributable to minority interest			
Surplus attributable to owners of the controlling entity			

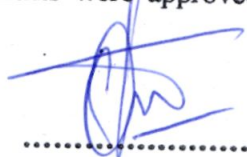
**Rwambwa level 4 Hospital (Siaya County Government)**  
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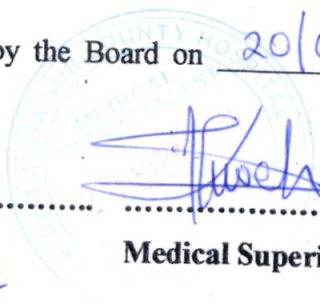
The Hospital's financial statements were approved by the Board on 20/09/2024 and signed on its behalf by:

.....

**Chairman**  
**Board of Management**



.....  
**Head of Finance**  
ICPAK No: 19607



.....  
**Medical Superintendent**

*Rwambwa level 4 Hospital (Siaya County Government)*  
*Annual Report and Financial Statements for The Year Ended 30<sup>th</sup> June 2024*

**15. Statement of Financial Position As At 30<sup>th</sup> June 2024**

<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	17	782,000	2,135,168
Receivables from exchange transactions	18	10,788,200	1,800,030
Receivables from non-exchange transactions	19		2,054,039
Inventory	20	2,436,166	890,479
<b>Total Current Assets</b>		<b>14,006,366</b>	<b>6,879,716</b>
<b>Non-Current Assets</b>			
Property, plant, and equipment	21	1,357,960	777,452
Intangible assets	22	1,596,600	
Investment property			
<b>Total Non-current Assets</b>		<b>2,954,560</b>	<b>777,452</b>
<b>Total Assets</b>		<b>16,960,926</b>	<b>7,657,167</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and other payables	23	4,531,953	4,744,547
<b>Total Current Liabilities</b>		<b>4,531,953</b>	<b>4,744,547</b>
<b>Non-Current Liabilities</b>			
Provisions			
<b>Total Non-current liabilities</b>			

**Rwambwa level 4 Hospital (Siaya County Government)**  
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<b>Total Liabilities</b>		4,531,953	4,744,547
<b>Net assets</b>		12,428,973	2,912,620
Revaluation reserve	25		784
Accumulated surplus/Deficit		10,293,805	2,911,836
Capital Fund		2,135,168	
<b>Total Net Asset</b>		<b>12,428,973</b>	<b>2,912,620</b>
<b>Total Net Assets and Liabilities</b>			

The Hospital's financial statements were approved by the Board on 20/09/2024 and signed on its behalf by:

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

  
.....  
**Head of Finance**

ICPAK No: 19607

  
.....  
**Medical Superintendent**

*Comparative FY refers to the financial year preceding the current year.*

**Rwambwa level 4 Hospital (Siaya County Government)**  
**Annual Report and Financial Statements for The Year Ended 30<sup>th</sup> June 2024**

**16. Statement of Changes in Net Asset for The Year Ended 30 June 2024**

<b>As at July 1, 2022</b>		<b>1,988,770</b>		<b>1,988,770</b>
Revaluation gain				
Surplus/(deficit) for the year		923,066		<b>923,066</b>
Capital/Development grants				
<b>As at June 30, 2023</b>		<b>2,911,836</b>		<b>2,911,836</b>
<b>At July 1, 2023</b>		<b>2,911,836</b>		<b>2,911,836</b>
Revaluation gain				
Surplus/(deficit) for the year		10,293,805		<b>10,293,805</b>
Capital/Development grants				
<b>At June 30, 2024</b>		<b>12,428,973</b>		<b>12,428,973</b>

*(Note:*

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

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**17. Statement of Cash Flows for The Year Ended 30 June 2024**

Description	2024	2023
<b>Cash Flows from Operating Activities</b>		
<b>Receipts</b>		
Transfers from the County Government		
Rendering of services- Medical Service Income	6,705,780	5,711,173
<b>Total Receipts</b>	<b>6,705,780</b>	<b>5,711,173</b>
<b>Payments</b>		
Medical/Clinical costs	2,593,391	1,674,229
Employee costs	490,916	338,416
Repairs and maintenance	1,096,235	280,400
Grants and subsidies	411,840	943,503
General expenses	2,228,382	1,226,01
Finance costs	33,584	20,112
Refunds paid out		
<b>Total Payments</b>	<b>6,854,348</b>	<b>4,482,665</b>
<b>Net Cash Flows from/(used in) Operating Activities</b>	<b>-148,568</b>	<b>1,228,509</b>
<b>Cash Flows From Investing Activities</b>		
Purchase of property, plant, equipment, & intangible assets	1,054,600	486,269
Purchase of intangible assets	150,000	
Acquisition of investments		
<b>Net Cash Flows from /(used in) Investing Activities</b>	<b>-1,204,600</b>	<b>742,240</b>

**Rwambwa level 4 Hospital (Siaya County Government)**  
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<b>Cash Flows From Financing Activities</b>			
Proceeds from borrowings			
Repayment of borrowings			
Capital grants received			
<b>Net Cash Flows from /(used in) Financing Activities</b>			
<b>Net Increase/(Decrease)in Cash and Cash Equivalents</b>		<b>-1,353,168</b>	<b>742,240</b>
Cash and cash equivalents at 30th June 2023		<b>2,135,168</b>	<b>1,392,929</b>
<b>Cash and Cash equivalents at 31st June 2024</b>		<b>782,000</b>	<b>2,135,168</b>

*Rwambwa level 4 Hospital (Siaya County Government)*  
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**18. Statement of Comparison of Budget and Actual Amounts for Year Ended 30 June 2024**

	a	B	c=(a+b)	D	e=c-d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Revenue</b>						
In-kind contributions from the County Government	12,364,297	-	12,364,297	10,382,861	1,981,436	84
Rendering of services- Medical Service Income	15,800,000		15,800,000	7,022,748	8,777,252	44
<b>Total Income</b>	<b>28,164,297</b>	<b>-</b>	<b>28,164,297</b>	<b>17,405,609</b>	<b>24,391</b>	<b>100</b>
<b>Expenses</b>						
Medical/Clinical costs	9,190,000		9,190,000	6,434,146	1,056,394	86
Employee costs	4,764,297		4,764,297	3,199,745	11,564,552	67
Repairs and maintenance	1,675,000		1,675,000	1,096,235	578,765	65
Grants and subsidies	500,000		500,000	411,840	88,160	
General expenses	7,745,000		7,745,000	3,086,950	4,658,050	40
Finance costs	50000		50000	33,584	16416	67
Acquisition of Assets	1,600,000		1,600,000	1,204,600	395,400	75
<b>Total Expenditure</b>	<b>25,524,297</b>	<b>-</b>	<b>25,524,297</b>	<b>15,467,100</b>	<b>18,357,737</b>	
<b>Surplus for the period</b>		<b>-</b>			<b>18,357,737</b>	<b>86</b>

**19. Notes to the Financial Statements**

**1. General Information**

Rwambwa level 4 Hospital entity is established by and derives its authority and accountability from PFM Act. The entity is wholly owned by the Siaya County Government and is domiciled in Siaya County in Kenya. The entity's principal activity is to provide quality health services.

**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 *entity's* accounting policies. The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note xx the financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the *entity*. The financial statements have been prepared in accordance with the PFM Act, and (*include any other applicable legislation*), and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

**3. Adoption of New and Revised Standards**

**i. New and amended standards and interpretations in issue effective in the year ended 30 June 2023.**

Standard	Effective date and impact
<p><b>IPSAS 41:</b> Financial Instruments</p>	<p><b>Applicable: 1<sup>st</sup> January 2023</b></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"> <li>• 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;</li> <li>• Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and</li> <li>• 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.</li> </ul> <p><i>(State the impact of the standard to the Entity if relevant)</i></p>
<p><b>IPSAS 42: Social Benefits</b></p>	<p><b>Applicable: 1<sup>st</sup> January 2023</b></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>

**Rwambwa level 4 Hospital (Siaya County Government)**  
**Annual Report and Financial Statements for The Year Ended 30<sup>th</sup> June 2024**

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><b>Applicable: 1<sup>st</sup> January 2023</b></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><b>Applicable 1<sup>st</sup> January 2023</b></p> <ul style="list-style-type: none"> <li>• <i>IPSAS 22 Disclosure of Financial Information about the General Government Sector.</i></li> </ul> <p>Amendments to refer to the latest System of National Accounts (SNA 2008).</p> <ul style="list-style-type: none"> <li>• <i>IPSAS 39: Employee Benefits</i></li> </ul> <p>Now deletes the term composite social security benefits as it is no longer defined in IPSAS.</p> <ul style="list-style-type: none"> <li>• <i>IPSAS 29: Financial instruments: Recognition and Measurement</i></li> </ul> <p>Standard no longer included in the 2023 IPSAS handbook as it is now superseded by IPSAS 41 which is applicable from 1<sup>st</sup> January 2023.</p>

*ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2023.*

Standard	Effective date and impact
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Standard	Effective date and impact
IPSAS 43	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
IPSAS 44: Non-Current Assets Held for Sale and Discontinued Operations	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The Standard requires:-</p> <ul style="list-style-type: none"> <li data-bbox="459 869 1396 1008">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;</li> <li data-bbox="459 1025 1396 1220">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.</li> </ul>

***iii) Early adoption of standards***

The Entity did not early – adopt any new or amended standards in the financial year or *the entity adopted the following standards early (state the standards, reason for early adoption and impact on entity's financial statements.)*

**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 Rwambwa sub county 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**

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

**Sale of goods**

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

**Interest income**

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

**Rental income**

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

*Notes to the Financial Statements (Continued)*

**b. Budget information**

The original budget for FY 2023 -2024 was approved by Board on 30<sup>th</sup> June 2023. 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. Accordingly, Rwambwa sub county Hospital recorded additional appropriations of on the FY budget following the Board's approval. Rwambwa sub county 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 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 5 under note 18 of these financial statements.

**c. Taxes**

**Sales tax/ Value Added Tax**

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

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

taxation authority is included as part of receivables or payables in the statement of financial position.

*Notes to the Financial Statements (Continued)*

**d. Investment property**

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

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

**e. Property, plant and equipment**

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the 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.

*Notes to the Financial Statements (Continued)*

**f. Leases**

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

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

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

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

**g. Intangible assets**

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

**Notes to the Financial Statements (Continued)**

**h. Research and development costs**

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

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

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

**i. Financial instruments**

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. *The entity does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. (Amend as appropriate).*

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

*Notes to the Financial Statements (Continued)*

**Financial assets**

**Classification of financial assets**

The entity classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

**Subsequent measurement**

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

**Amortized cost**

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

**Notes to the Financial Statements (Continued)**

**Fair value through net assets/ equity**

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

**Fair value through surplus or deficit**

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

**Trade and other receivables**

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

**Impairment**

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in *Note xx*.

**Financial liabilities**

**Classification**

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

*Notes to the Financial Statements (Continued)*

**j. Inventories**

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

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

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

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

**k. Provisions**

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

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

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

**Notes to the Financial Statements (Continued)**

**l. Social Benefits**

Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The entity recognises a social benefit as an expense for the social benefit scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the entity will incur in fulfilling the present obligations represented by the liability.

**m. Contingent liabilities**

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

**n. Contingent assets**

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

**o. Nature and purpose of reserves**

The entity creates and maintains reserves in terms of specific requirements. *(Entity to state the reserves maintained and appropriate policies adopted.)*

**p. Changes in accounting policies and estimates**

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

*Notes to the Financial Statements (Continued)*

**q. Employee benefits**

**Retirement benefit plans**

The Entity provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump-sum payments or increased future contributions on a proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

**r. Foreign currency transactions**

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

**s. Borrowing costs**

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

**t. Related parties**

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

*Notes to the Financial Statements (Continued)*

**u. Service concession arrangements**

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

**v. Cash and cash equivalents**

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

**w. Comparative figures**

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

**x. Subsequent events**

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

## **5. Significant Judgments and Sources of Estimation Uncertainty**

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

### **Estimates and assumptions.**

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

### **Useful lives and residual values**

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

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

### **Provisions**

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note xxx. Provisions are measured at the management's best estimate of the expenditure required to

settle the obligation at the reporting date and are discounted to present value where the effect is material.

**Notes to Financial Statements Continued**

**6. Transfers from the County Government**

Description	Period ended June 2024	Period ended June 2023
	KShs	KShs
Unconditional grants		

**6 b Transfers from The County Government**

Name of the Entity sending the grant	Amount recognized to Statement of financial performance <sup>*</sup>	Amount deferred under deferred income	Amount recognised in capital fund.	Total grant income during the year	Comparative Period
	KShs	KShs	KShs	KShs	KShs
Siaya County Government					
<b>Total</b>					

**7. In Kind Contributions from The County Government**

Description	Period ended 30th June 2024	Period ended 30th June 2023
	Kshs	Kshs
Salaries and wages	2,708,829	3,200,542
Medical supplies-Drawings Rights (County - KEMSA)	4,651,897	3,545,961
<b>Total grants in kind</b>	<b>7,360,726</b>	<b>6,746,503</b>

**8. Grants From Donors and Development Partners**

Description	2023-2024	2022-2023
	KShs	KShs
Cancer Centre grant- DANIDA	-	-
World Bank grants	-	-
Paediatric ward grant- JICA	-	-
KEMSA-ARVs, TB, PROGRAM COMMODITIES	12,569,118.00	-
MEDS- LAB COMMODITIES	3,102,313.00	-
<b>Total grants from development partners</b>	<b>15,671,431.00</b>	<b>-</b>

*Rwambwa level 4 Hospital (Siaya County Government)*  
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Notes to Financial Statements Continued

9. Rendering of Services-Medical Service Income

Description	Period ended 30th June 2024	Period ended 30th June 2023
	Kshs	Kshs
Pharmaceuticals	1,039,161	621,668
Non-Pharmaceuticals	201,901	100,869
Laboratory	1,524,546	1,098,260
Radiology		
Theatre		
Ophthalmology		
Dental services		
Reproductive health- Linda Mama	110,060	26,105
Pediatrics services		
Inpatient services	1,615,105	1,406,273
Farewell home services		
Other medical services income	24,000	
NHIF AND UHC	1,906,766	2,147,700
Medical Records	322,604	203,487
NHIF Receivables	10,788,200	
<i>Total revenue from the rendering of services</i>	<i>17,532,343</i>	<i>5,711,173</i>

10. Medical/ Clinical Costs

Description	Period ended 30th June 2024	Period ended 30th June 2023
	Kshs	Kshs
Dental costs/ materials	-	-
Laboratory chemicals and reagents	337,128	140,000
Public health activities		
Food and Ration	1,239,500	610,940
Uniform, clothing, and linen	30,000	81,500
Dressing and Non-Pharmaceuticals	262,800	246,348
Pharmaceutical supplies	354,603	356,903
Health information stationery	190,000	31,750
Reproductive health materials		
Surgical Consumables		
Sanitary and cleansing Materials	175,960	198,900

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Purchase of Medical gases	3,400	7,888
Other medical related clinical costs (Drawing Rights)	4,651,897	3,545,961
Medical cost- donations	13,777,298	
Medical cost Trade payables	528,613	
<b>Total medical/ clinical costs</b>	<b>21,551,199</b>	<b>5,220,190</b>

**11. Employee Costs**

Description	Period ended 30th June 2024	Period ended 30th June 2023
	Kshs	Kshs
Salaries, wages, and allowances	490,916	338,416
Social contribution	-	-
Employee costs paid – Drawing Rights from the County	2,708,829	3,200,542
<b>Employee costs</b>	<b>3,199,745</b>	<b>3,538,958</b>

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Notes to the Financial Statements (Continued)

**12. Depreciation and Amortization Expense**

Description	Period ended 30th June 2024	Period ended June 2023
	Kshs	Kshs
Property, plant and equipment	474,092	305,442
Intangible assets	177,400	-
<b>Total depreciation and amortization</b>	<b>651,492</b>	<b>305,442</b>

**13. Repairs And Maintenance**

Description	Period ended 30th June 2024	Period ended 30th June 2023
	Kshs	Kshs
Property- Buildings	1,006,235	204,000
Medical equipment	90,000	
Plant and Machinery		
Computers and accessories	76,400	76,400
Motor vehicle expenses		
Maintenance of civil works		
<b>Total repairs and maintenance</b>	<b>1,096,235</b>	<b>280,400</b>

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**Notes to the Financial Statements (Continued)**

**14. Grants And Subsidies**

Description	Period ended 30th June 2024	Period ended 30th June 2023
	Kshs	Kshs
Other grants and subsidies( <i>specify</i> )	-	-
Transfers to the County Health HSSF Account	411,840	943,503
<b>Total grants and subsidies</b>	<b>411,840</b>	<b>943,503</b>

*Social benefit schemes include benefits such as cash transfers for unemployment or elderly in line with IPSAS 42.*

**15. General Expenses**

Description	Period ended 30th June 2024	Period ended 30th June 2023
	Kshs	Kshs
Advertising and publicity expenses		
Catering expenses	185,600	84,850
Insecticides and rodenticides	39,000	30,000
Electricity expenses	515,000	220,648
Insurance		
Travel and accommodation allowance	397,500	163,075
Legal expenses		
General Office Supplies	322,150	129,100
Staff Training	90,000	
Printing and stationery	255,000	108,000
Computers, printers & other IT Equipment		
Water and sewerage costs		
Telephone and mobile phone services	235,000	97,000
Fuel, oil & lubricants	146,000	112,632
Institutional appliances		
Other fuel (Charcoal and firewood)	181,000	138,700
Internet expenses		142,000
Other Operating Expenses	179,100	
Trade payables	781,250	
<b>Total General Expenses</b>	<b>3,326,600</b>	<b>1,226,005</b>

**16. Finance Costs**

Description	Period ended 30th June 2024	Period ended 30th June 2023
	Kshs	Kshs
Bank Charges	33,584	20,112
Borrowings (amortized cost) *		
Finance leases (amortized cost)		
<b>Total finance costs</b>	<b>33,584</b>	<b>20,112</b>

**Notes to the Financial Statements (Continued)**

**17. Cash And Cash Equivalents**

Description	Period ended 30th June 2024	Period ended 30th June 2023
	Kshs	Kshs
Current accounts	782,000	2,135,168
On - call deposits		
Fixed deposits accounts		
Cash in hand		
Others( <i>specify</i> )- Mobile money		
<b>Total cash and cash equivalents</b>	<b>782,000</b>	<b>2,135,168</b>

**Notes to the Financial Statements (Continued)**

**27 (a). Detailed Analysis of Cash and Cash Equivalents**

Description		Period ended 30th June 2024	Period ended 30th June 2023
Financial institution	Account number	Kshs	Kshs
<b>a) Current account</b>			
Rwambwa Sub County Hospital-Danida	1162563745	239,871	106,926
Rwambwa Sub County Hospital	1129591484	542,130	2,028,242.00
<b>Sub- total</b>		<b>782,000</b>	<b>2,135,168</b>
<b>b) Others(specify)</b>			
cash in hand			
Mobile money- Mpesa, Airtel money			
<b>Sub- total</b>			
<b>Grand total</b>		<b>782,000</b>	<b>2,135,168</b>

**18. Receivables From Exchange Transactions**

Description	Period ended 30th June 2024	Period ended 30th June 2023
	Kshs	Kshs
Medical services receivables		
Rent receivables	-	-
Other exchange debtors NHIF	10,788,200.00	1,800,030
Less: impairment allowance		
<b>Total receivables</b>	<b>10,788,200.00</b>	<b>1,800,030</b>

**19. Receivables From Non-Exchange Transactions**

Description	Period ended 30th June 2024	Period ended 30th June 2023
	Kshs.	Kshs
Transfers from the County Government		
Other debtors ( <i>non-exchange transactions</i> )- KEMSA		2,054,039
Drawing rights -Salaries		
<b>Total</b>		<b>2,054,039</b>

*(Undisbursed donor funds refer to funds expected where conditions for disbursements have been met by the recipient as at the reporting date)*

**20. Inventories**

Description	Period ended 30th June 2024	Prior year audited
	Kshs	Kshs
Pharmaceutical supplies	1,134,301	-
stationery	15,055	-
Food supplies	105,695	-
non pharms	408,715	-
Cleaning materials supplies	9,740	-
lab Materials	685,060	
medical records	77,600	-
Less: provision for impairment of stocks	-	-
<b>Total</b>	<b>2,436,166</b>	<b>-</b>

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*Notes to the Financial Statements (Continued)*

**21. Property, Plant and Equipment**

Description	Land	Buildings and Civil works	Furniture and Fittings	ICT Equipment 30%	Plant and medical equipment 12.5%	Capital Work in progress	Total
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Cost</b>							
As at 1 July 2022	-	-	-	-	795,500	-	795,500
Additions during the year	-	-	-	120,000	366,269	-	486,269
Disposals during the year	-	-	-	-	-	-	-
Transfers/adjustments during the year	-	-	-	-	-	-	-
<b>As at 30 June 2023</b>	-	-	-	120,000	1,161,769	-	1,281,769
							-
As at 1 July 2023	-	-	-	120,000	1,161,769	-	1,281,769
Additions during the period				760,000	294,600		1,054,600
Disposals during the period							-
Transfer/adjustments during the period							-
<b>As at 30 June 2024</b>		-	-	880,000	1,456,369	-	2,336,369
							-
<b>Accumulated depreciation on disposal</b>							-
As at 1 July 2023	-	-	-	15,000	489,317	-	504,317
Depreciation for the period				110,000	364,092		474,092
Disposals for the period	-	-	-	-	-	-	-
Impairment for the period	-	-	-	-	-	-	-

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Transfer/adjustment during the period	-	-	-	-	-	-	-
As at 30 June 2024	-	-	125,000	853,410	-	-	978,410
<b>Net book values</b>	-	-	-	-	-	-	-
As at 30 June 2024	-	-	755,000	602,960	-	-	1,357,960
As at 30 June 2023	-	-	105,000	672,452	-	-	777,452

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**Notes to the Financial Statements (Continued)**

**22. Intangible Assets-Software**

Description	Period ended 30th June 2024	Period ended June 2023
	Kshs	audited Kshs
<b>Cost</b>		
At beginning of the year	1,624,000.00	-
Additions	150,000.00	-
Additions-Internal development	-	-
Disposal	-	-
<b>At end of the period</b>	<b>1,774,000</b>	-
	-	-
<b>Amortization and impairment</b>		
At beginning of the year	-	-
Amortization for the period	177,400	-
Impairment loss	-	-
<b>At end of the period</b>	<b>177,400</b>	-
<b>NBV</b>	<b>1,596,600</b>	-

**Notes to the Financial Statements (Continued)**

**23. Trade and other Payables**

Description	Period ended 30th June 2024	Period ended 30th June 2023
	Kshs	Kshs
Medical cost	2,216,703.00	4,744,547
General Expenses	781,250.00	
Acquisition of Assets	1,534,000.00	
Employee dues	-	-
Audit fee	-	-
Doctors' fee	-	-
<b>Total trade and other payables</b>	<b>4,531,953.00</b>	<b>4,744,547</b>

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**Notes to the Financial Statements (Continued)**

**24. Cash Generated from Operations**

Description	Period ended 30th June 2024	Period ended 30th June 2023
	KShs	KShs
Surplus for the year before tax	10,293,805	923,066
<b>Adjusted for:</b>		
<b>Depreciation</b>	651,492	305,442
<b>Working Capital adjustments</b>		
Increase/( decrease) in Inventories	-1,545,687	-890,479
Increase/ Decrease in receivables - Receivables	-8,988,170	1,847,468
Increase in receivables - Receivables from non-exchange transactions		-2,054,039
Increase/ (Decrease) in payables	-560,008	1,097,050
<b>Net cash flow from operating activities</b>	<b>-148,568</b>	<b>1,228,509</b>

**Notes to the Financial Statements (Continued)**

**25. Financial Risk Management**

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

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

**(i) Credit risk**

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

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
<b>At 30 June 20XX (previous year)</b>				
Receivables from exchange transactions				
Receivables from –non-exchange transactions				
Bank balances				
<b>Total</b>				
<b>At 30 June 20XX (current year)</b>				
Receivables from exchange transactions				
Receivables from –non-exchange transactions				
Bank balances				
<b>Total</b>				

*(NB: The totals column should tie to the individual elements of credit risk disclosed in the entity's statement of financial position)*

**Notes to the Financial Statements (Continued)**

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the hospital has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The entity has significant concentration of credit risk on amounts due from xxxx. The board of management sets the hospital's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

**(ii) Liquidity risk management**

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

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

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
<b>At 30 June 20xx</b>				
Trade payables				
Current portion of borrowings				
Provisions				
Deferred income				
Employee benefit obligation				
<b>Total</b>				
<b>At 30 June 20xx</b>				
Trade payables				
Current portion of borrowings				
Provisions				
Deferred income				
Employee benefit obligation				
<b>Total</b>				

**Notes to the Financial Statements (Continued)**

**(iii) Market risk**

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

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

**a) Foreign currency risk**

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

Description	KShs	Other currencies	Total
	Kshs		Kshs
<b>At 30 June 20xx</b>			
Financial assets (investments, cash, debtors)			
Liabilities			
Trade and other payables			
Borrowings			
Net foreign currency asset/(liability)			

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

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**Notes to the Financial Statements (Continued)**

Description	KShs	Other currencies	Total
	Kshs		Kshs
<b>At 30 June 20xx</b>			
Financial assets (investments, cash, debtors)			
Liabilities			
Trade and other payables			
Borrowings			
Net foreign currency asset/(liability)			

**Foreign currency sensitivity analysis**

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

Description	Change in currency rate	Effect on Profit before tax	Effect on equity
	Kshs	Kshs	Kshs
<b>20XX (previous year)</b>			
Euro	10%		
USD	10%		
<b>20XX (current year)</b>			
Euro	10%		
USD	10%		

**b) Interest rate risk**

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

**Management of interest rate risk**

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

**Notes to the Financial Statements (Continued)**

**Sensitivity analysis**

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

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

**iv) Capital Risk Management**

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

Description	Current Period	Comparative Period
	Kshs	Kshs
Revaluation reserve		
Retained earnings		
Capital reserve		
<b>Total funds</b>		
Total borrowings		
Less: cash and bank balances		
Net debt/ <i>(excess cash and cash equivalents)</i>		
<b>Gearing</b>		

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**Notes to the Financial Statements (Continued)**

**26. Related Party Balances**

**Nature of related party relationships**

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

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

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

Description	Insert Current FY	Insert Comparative FY
	Kshs	Kshs
<b>Transactions with related parties</b>		
<b>a) Services offered to related parties</b>		
Services to xxx		
Sales of services to xxx		
<b>Total</b>		
<b>b) Grants from the Government</b>		
Grants from County Government		
Grants from the National Government Entities		
Donations in kind		
<b>Total</b>		
<b>c) Expenses incurred on behalf of related party</b>		
Payments of salaries and wages for xxx employees		
Payments for goods and services for xxx		
<b>Total</b>		
<b>d) Key management compensation</b>		

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Description	Insert Current FY	Insert Comparative FY
	Kshs	Kshs
Directors' emoluments		
Compensation to the medical Sup		
Compensation to key management		
<b>Total</b>		

**27. Segment Information**

*(Where an organisation operates in different geographical regions or in departments, IPSAS 18 on segmental reporting requires an entity to present segmental information of each geographic region or department to enable users understand the entity's performance and allocation of resources to different segments)*

**28. Contingent Liabilities**

Contingent liabilities	Insert Current FY	Insert Comparative FY
	Kshs	Kshs
Court case xxx against the hospital		
Bank guarantees in favour of subsidiary		
<b>Total</b>		

*(Give details)*

**29. Capital Commitments**

Capital Commitments	Insert Current FY	Insert Comparative FY
	Kshs	Kshs
Authorised For		
Authorised And Contracted For		
<b>Total</b>		

*(NB: Capital commitments are commitments to be carried out in the next financial year and are disclosed in accordance with IPSAS 17. Capital commitments may be those that have been authorised by the board but at the end of the year had not been contracted or those already contracted for and ongoing)*

**30. Events after the Reporting Period**

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

**31. Ultimate and Holding Entity**

The entity is a State Corporation/ or a Semi- Autonomous Government Agency under the Department of xxx. Its ultimate parent is the County Government of XXX.

**32. Currency**

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

**20. Appendices**

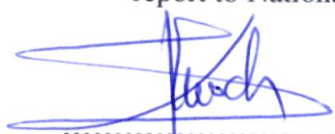
**Appendix 1: Progress on Follow Up of Auditor Recommendations**

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

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

**Guidance Notes:**

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

  
 .....  
**Accounting Officer**

**Appendix II: Projects Implemented by The Entity**

**Projects**

Projects implemented by the Hospital Funded by development partners

Project title	Project Number	Donor	Period/ duration	Donor commitment	Separate donor reporting required as per the donor agreement (Yes/No)	Consolidated in these financial statements (Yes/No)
1						
2						

**Status of Projects completion**

*(Summarise the status of project completion at the end of each quarter, i.e. total costs incurred, stage which the project is etc)*

SN	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
1							
2							
3							

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**Appendix III: Inter-Entity Confirmation Letter**

Name of Transferring entity.....

Name of Beneficiary entity.....

Confirmation of amounts received by [Insert name of beneficiary Entity] as at 30 <sup>th</sup> June (Current FY)					
Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
Total					

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

**Head of Accounts Department - Disbursing Entity:**  
 Name ..... Sign ..... Date .....

**Head of Accounts Department - Beneficiary Entity:**  
 Name ..... Sign ..... Date.....

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**Appendix IV Reporting of Climate Relevant Expenditures**

Project Name	Project Description	Project Objectives	Project Activities	Quarter				Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

**Appendix V: Disaster Expenditure Reporting Template**

Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments