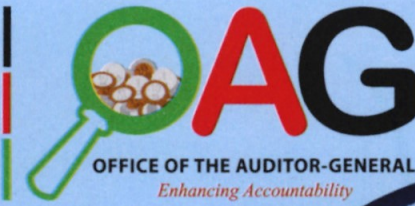


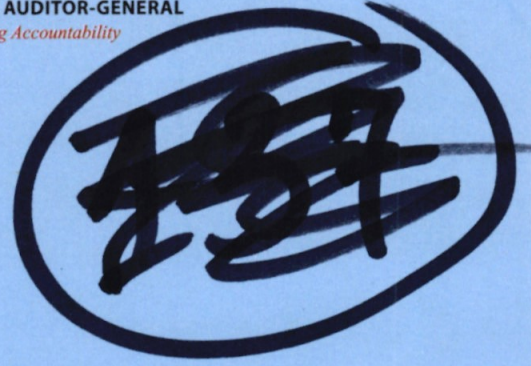
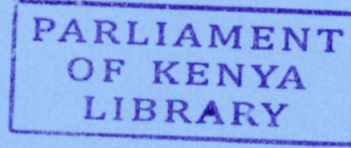
REPUBLIC OF KENYA



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL  
Enhancing Accountability



REPORT

OF

THE AUDITOR-GENERAL

ON

MARANI DISTRICT HOSPITAL

FOR THE YEAR ENDED  
30 JUNE, 2025

COUNTY GOVERNMENT OF KISII

PAPERS LAID	
DATE	19/2/2026
TABLED BY	N. Morisy N. Wip.
COMMITTEE	
CLERK AT THE TABLE	



张氏



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# **MARANI DISTRICT HOSPITAL (Kisii County Government)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2025**

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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

Marani Hospital is a level 4 hospital established under gazette notice number 4339 and is domiciled in Kisii County under the Health Department. The hospital is governed by a Board of Management.

### (b) Principal Activities

#### HOSPITAL VISION

An efficient and high-quality healthcare system that is accessible, equitable and affordable for every resident of Kisii county.

#### MISSION

To provide integrated, promotive, preventive, curative and rehabilitative healthcare services to all residents of Kisii county

### (c) Key Management

Marani hospital management is under the following key organs:

- Kisii County department of health
- Board of Management
- Accounting Officer/ Medical Superintendent
- Hospital management team

### (d) Fiduciary Management

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

No.	Designation	Name
1.	Medical Superintendent	Dr. Bonface Oketch
2.	Head of finance	Rael Nyantika
3.	Head of supply chain	Vilies Momanyi
4.	Hospital administrator	Josephat Nyanchongi
5.	Hospital Pharmacist	Dr. Bonface Oketch
6.	Nurse Manager	Leah wanalo

### (e) Fiduciary Oversight Arrangements

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

- Parliamentary committees
- Other oversight committees

**(f) Entity Headquarters**

P.O. Box 92 - 40200  
Hospital Road  
Kisii, Kenya.

**(g) Entity Contacts**

Telephone: (254)720532530  
E-mail: maranidistricthospital@gmail.com

**(h) Entity Bankers**

Cooperative Bank  
P.O. Box 444-40200  
Kisii, Kenya

**(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**






Office of the County Attorney  
P.O. Box. 4550-40200  
Kisii, Kenya



### 3. The Board of Management

Ref	Directors	Details
1.	<p>SAMWEL MAYAKA</p> 	<p>BOARD CHAIRMAN</p> <p>AGE 66</p> <p>QUALIFICATIONS:</p> <p>DIPLOMA IN TRANSFORMATION CHURCH LEADERSHIP</p>
2.	<p>LILIAN SAMBA</p> 	<p>BOARD MEMBER</p> <p>AGE: 45 YEARS</p> <p>QUALIFICATION</p> <p>O LEVEL</p>
3.	<p>IRENE GETWAMBU</p> 	<p>BOARD MEMBER</p> <p>AGE: 36YEARS</p> <p>QUALIFICATIN</p> <p>O LEVEL</p>
4.	<p>LWARENCE MATARA</p> 	<p>BOARD MEMBER</p> <p>AGE :60</p> <p>BACHELOR OF EDUCATION</p> <p>35 YEARS OF SERVICE</p>
5.	<p>JAMES ONSURE ROY</p> 	<p>BOARD MEMBER</p> <p>AGE:44</p> <p>Qualification: diploma in procurement</p> <p>WORK EXPERIENCE: logistic assistant</p>

6.	<p>DR. BONFACE OKETCH</p> 	<p>MED SUP</p> <p>Age 35 years</p> <p>Qualifications- bachelor of pharmacy</p>
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#### 4. Key Management Team

Ref	Management	Details
1.	<p>Dr BONFACE OKETCH</p> 	<p>MED SUP/ PHARMACIST            AGE 35 YEARS            QUALIFICATIONS-            BACHELOR OF            PHARMACY</p>
2.	<p>JOSEPHAT NYANCHONGI</p> 	<p>ADMISTRATOR            BACHELOR OF            CRIMINOLOGY AND            SECURITY STUDIES            AGE 56</p>
3.	<p>LEAH WANALO</p> 	<p>HOSPITAL MATRON            AGE 49            KENYA REGISTERD            COMMUNITY HEALTH            NURSE</p>
4.	<p>RAEL NYANTIKA</p> 	<p>ACCOUNTANT            AGE 33YEARS            BACHELOR OF            COMMERCE</p>
5.	<p>VILIES MOMANYI</p> 	<p>PROCUREMENT            AGE 33YEARS            SUPPLY CHAIN            MANGEMENT</p>

6.	<p>MOSES KEENGWE</p> 	<p>CLINICAL OFFICER AGE 35 YEARS CLINICAL MEDICINE AND SURGERY</p>
7.	<p>PETER ACHIKA</p> 	<p>LAB TECHNICIAN AGE 41YEARS DIPLOMA MEDICAL LABORATORIES</p>

## 5. Chairman's Statement


It is my pleasure to present the Chairman's Report for Marani district hospital for the financial year 2024-2025 Kisii county government. Over the past year, Marani facility improvement fund has remained steadfast in its mission to sustainably operate, maintain, equip, and rehabilitate health facilities within the sub county, as well as procure vital emergency medical supplies. These efforts have been crucial in ensuring that our health facilities continue to provide essential services to the people of Marani Sub County.

During the financial year, the fund focused on enhancing healthcare infrastructure and service delivery. We prioritized the acquisition of critical medical equipment, the rehabilitation of several health facilities, and the procurement of emergency medical supplies. These activities have greatly improved our capacity to deliver quality healthcare services across the sub county, reinforcing our commitment to the health and well-being of our community people.

However, this period was not without its challenges. The most notable was the industrial action by medical personnel, which disrupted service delivery in a number of our facilities within our sub county in Kitutu Chache North. This challenge highlighted the need to resolve human resource issues in the healthcare sector, particularly in ensuring that our healthcare workers are adequately supported. We are committed to working with all stakeholders to resolve these issues and ensure that service delivery is not compromised in the future within the sub county.

As we look ahead, I am confident that the Marani district hospital Improvement Fund will continue to make significant strides in improving healthcare services. Our objective remains clear: to provide world-class healthcare services to the residents of Marani sub-County. We will invest in state-of-the-art medical equipment, rehabilitate more facilities, and continue to ensure the timely procurement of medical supplies. By doing so, we aim to build a healthcare system that uphold the highest standards of quality and accessibility.

I would like to express my heartfelt appreciation to the Sub County Government, the Department of Health, and all our partners who have supported us throughout this journey. I also extend my gratitude to the healthcare workers who, despite the challenges faced, have shown incredible dedication in serving the people of Marani Sub County. Together, I am confident that we will continue to make progress in realizing our vision of improved and equitable healthcare for all communities within the sub county.

  
.....  
Samwel Mayaka  
Chairman of the Board

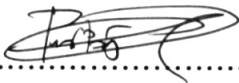
## 6. Report of The Medical Superintendent

I am pleased to present the facility improvement fund Report for the Marani District Hospital for the financial year 2024-2025. Over the past year, the fund has made significant progress upwards in fulfilling its mandate of improving healthcare delivery across the Sub County.

A key driver of the fund's revenue growth was the continued investment in infrastructure and the procurement of essential medical supplies; these efforts have enabled the health facilities to operate more efficiently and influencing more patients to the facility. Additionally, our partnership with various stakeholders, including healthcare donors and government agencies, has positively impacted the fund's financial health.

Our primary goal remains the improvement of healthcare services for the community of Marani Sub County. To achieve this, the fund will continue to invest in upgrading health facilities, ensuring that they are well-equipped to provide highly quality services. We are also committed to maintaining financial transparency and accountability in the management of the fund's resources available.

In conclusion, the Sub County Health Facilities Improvement Fund has demonstrated resilience and growth during the financial year 2024-2025, despite the challenges faced. I would like to thank the County Government, the Department of Health, and all stakeholders for their continued support in the facility. I also extend my appreciation to the healthcare workers the board members and facility managers who have worked diligently to improve service delivery.



.....  
Dr. Bonface Oketch

**Secretary to the Board**

## **7. Statement of Performance against Predetermined Objectives**

Marani District hospital does not have a strategic plan yet; however, the fund develops its annual work plans based on the objectives and principles of the Fund. Assessment of the Board's performance against its annual work plan is done on a quarterly basis. The objectives of the fund include;

- a) Sustainably operate, maintain, equip, rehabilitate health facilities and procure emergency medical supplies in funds and health facilities in the county
- b) Enhance participation of relevant stakeholders and host communities in the planning and management of health facilities and funds located in their jurisdiction
- c) Create incentives for funds and health facilities to sustainably generate resources.
- d) Provide funding for the day-to-day operations of funds and health facilities
- e) Provide for financing of preventive and promotional healthcare services
- f) Provide immediate funds for health-related emergencies and disaster
- g) Ensure that the 70% of the funds is used for curative and 30% of the funds is used for preventive and promotive health care services respectively

## **8. Corporate Governance Statement**

Commitment to good corporate governance is fundamental in ensuring sustainable stakeholder value and meeting their expectations. Our procedures and processes are anchored on accountability, transparency, responsibility, and fairness which are the tenets of good corporate governance. Through the board of management Marani District Hospital is complying with statutory requirements.

### **Appointment and Induction of Board Members**

Appointment of Board members is as prescribed under the County Governments Act, 2012 and section 6(1) (a) and (b) of the Kisii county Health Facilities Improvement Fund Act, 2020. The CECM Health appoints the board members.

### **Role of the Board**

The responsibility of driving good corporate governance and stewardship of the fund is vested in the board of management. The board through its committees provide strategic direction, oversight, risk management, resource mobilization and stakeholder engagement. The medical superintendent officer is assisted by the Executive Management Committee who are accountable to the Board for implementation.

### **Conflict of interest**

Declaration of conflict of interest is a standing agenda in all meetings of the Board and its committees. A register maintained by the institution to record all potential conflict declared by board members and board members should re excuse themselves from discussion or decisions where they have vested interest

### **Board Remuneration**

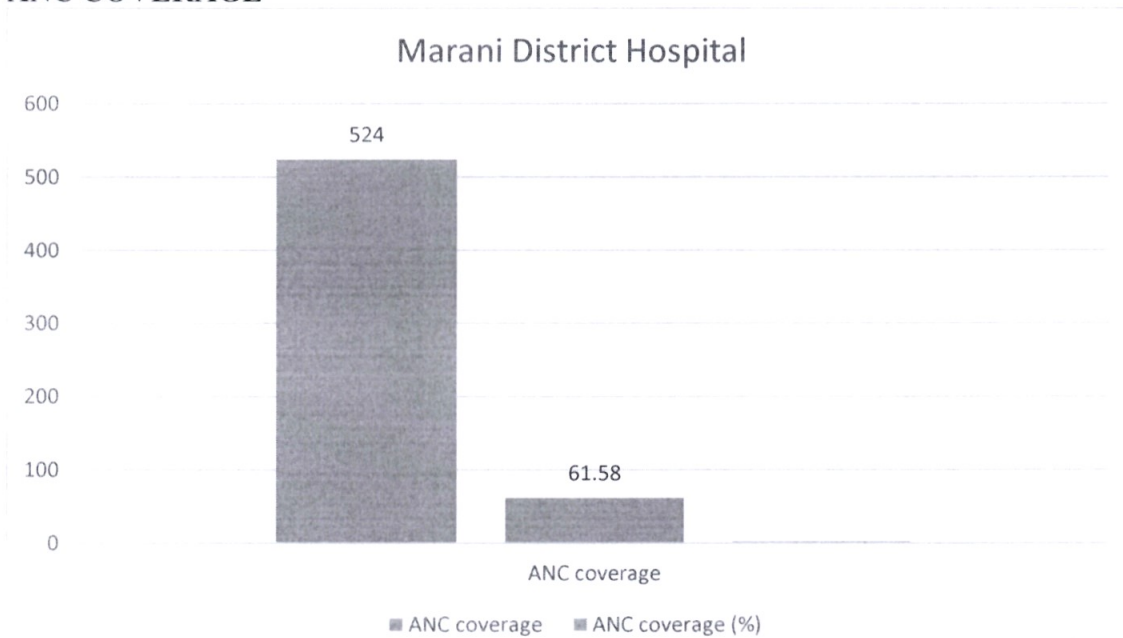
Remuneration of the board members is based pegged on meetings attended as they are paid sitting allowances for each meeting attended for the period. The rates are as provided by the salaries and remuneration commission circular for sitting allowances and per diem.

## 9. Management Discussion and Analysis

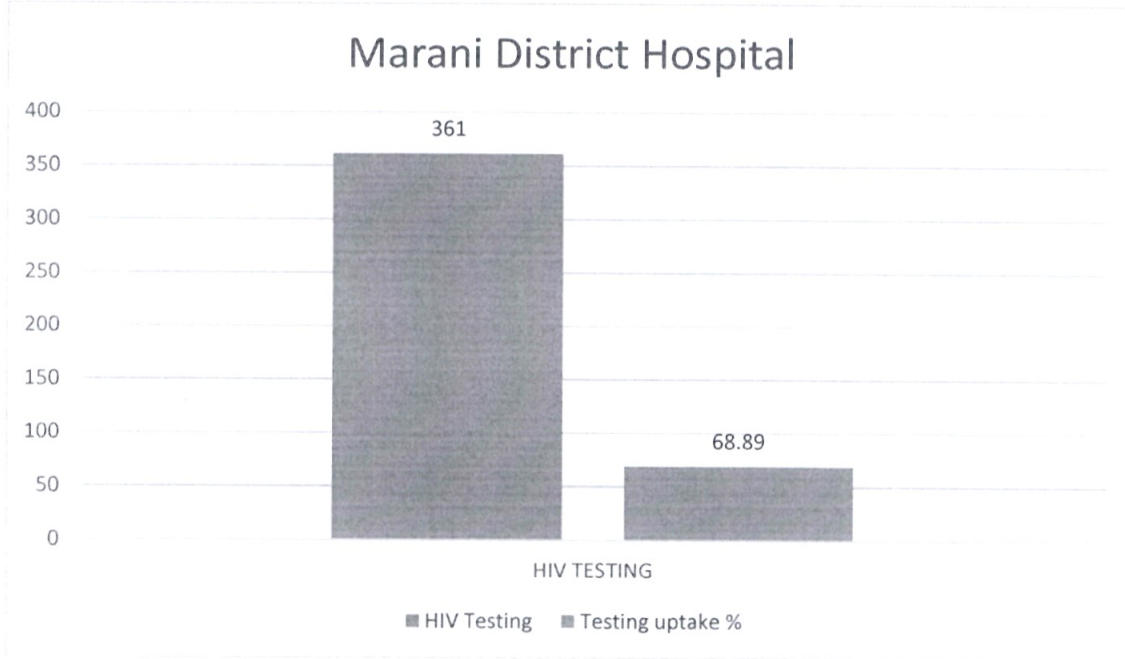
### ANC COVERAGE AND HIV TESTING

ORGANISATION UNIT/NAME	1st ANC	ANC ATTENDANCE COVERAGE %	HIV TESTING	TESTING UPTAKE
Kitutu Chache North Sub County Referral Hospital	524	61.58	361	68.89%

### ANC COVERAGE



## HIV TESTING



## 10. Environmental and Sustainability Reporting

Marani District hospital remains committed to promoting environmentally sustainable practices in all areas of its operations. The hospital recognizes the direct link between environmental health and public health outcomes, and therefore integrates sustainability principles into its service delivery, infrastructure development, and resource management.

### **i) Sustainability strategy and profile**

As Marani district hospital we conduct our operations in a manner that considers the environment. We are committed to being transparent and open with our operations.

We actively engage with government regulators, customers, suppliers and citizens to create an environment that is supportive of solutions.

During the financial year ended 30 June 2025, the hospital undertook several initiatives aimed at reducing its environmental footprint and enhancing sustainability.

### **ii) Environmental performance**

The Marani district hospital management various environmental practices in performance to ensure that staffs are also provided with protective equipment as indicated below:

**Waste Management:** Implementation of improved medical waste segregation and disposal procedures in compliance with the National Environmental Management Authority (NEMA) guidelines. Incineration processes were optimized to minimize emissions.

**Energy Efficiency:** The hospital continued its gradual transition to energy-efficient lighting systems and solar-powered backup solutions to reduce dependence on grid electricity and lower operational costs.

**Water Conservation:** Installation of rainwater harvesting systems and routine maintenance of plumbing infrastructure helped to minimize water wastage and support continuous water supply.

**Green Spaces:** Landscaping and tree-planting activities within the hospital compound were expanded to improve air quality and create a more healing environment for patients.

**Environmental Awareness:** Regular staff sensitization and community outreach programs were conducted to promote environmental stewardship and sustainable practices.

### **iii) Employee welfare**

Employees are encouraged and supported to continually build on their skills and knowledge in courses in leadership, management and technical competencies relevant to each employee.

Going forward, Marani District Hospital is committed to further integrating sustainability reporting into its strategic and operational frameworks, aligning with national green growth policies and the United Nations Sustainable Development Goals (SDGs), particularly Goal 3 (Good Health and Well-being) and Goal 13 (Climate Action).

### **iv) Community Engagements**

As a way of creating awareness on health seeking behaviour and encourage early diagnosis and treatment, the fund conducts clinical outreaches in the communities within its catchment area.

## **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, 2025, which show the state of the Marani District Hospital facility's affairs.

### **Principal activities**

The principal activities of the entity continue to be.

- a) Sustainably operate, maintain, equip, rehabilitate health facilities and procure emergency medical supplies in funds and health facilities in the county
- b) Enhance participation of relevant stakeholders and host communities in the planning and management of health facilities and funds located in their jurisdiction
- c) Create incentives for funds and health facilities to sustainably generate resources.
- d) Provide funding for the day-to-day operations of funds and health facilities
- e) Provide for financing of preventive and promotional healthcare services
- f) Provide immediate funds for health-related emergencies and disaster
- g) Ensure that the 85% of the funds is used for curative and 15% of the funds is used for preventive and promotive health care services respectively

### **Results**

The results of the entity for the year ended June 30 2025 are set out on pages 1 to 6

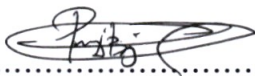
### **Board of Management**

The members of the Board who served during the year are shown on page vi. During the year, a new board was appointed as from 4<sup>th</sup> April 2025.

### **Auditors**

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

By Order of the Board



Dr. Bonface Oketch

**Secretary to the Board**

## 12. Statement of Board of Management's Responsibilities

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

The Board of Management is responsible for the preparation and presentation of the Marani District Hospital financial statements, which give a true and fair view of the state of affairs of the Marani District Hospital for and as at the end of the financial year (period) ended on June 30, 2025. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the Marani District 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 the Marani District 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 and the FIF Act. The Board members are of the opinion that the Marani District Hospital financial statements give a true and fair view of the state of Marani District Hospital transactions during the financial year ended June 30, 2025, and of the Marani District Hospital financial position as at that date. The Board members further confirm the completeness of the accounting records maintained for the Marani District Hospital facility, which have been relied upon in the preparation of the Marani District Hospital financial statements as well as the adequacy of the systems of internal financial control.

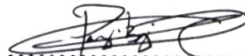
In preparing the financial statements, the Directors have assessed the Fund's ability to continue as a going concern and nothing has come to the attention of the Board of management to indicate that the Marani District Hospital will not remain a going concern for at least the next twelve months from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

### Approval of the financial statements

The Hospital's financial statements were approved by the Board on 28/8/2025 and signed on its behalf by:



.....  
**Name: Samwel Mayaka**  
**Chairperson**



.....  
**Name: Dr. Bonface Oketch**  
**Accounting Officer**

# REPUBLIC OF KENYA

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



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

## **REPORT OF THE AUDITOR-GENERAL ON MARANI DISTRICT HOSPITAL FOR THE YEAR ENDED 30 JUNE, 2025 - COUNTY GOVERNMENT OF KISII**

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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 Marani District Hospital-County Government of Kisii set out on pages 1 to 14, which comprise of the statement of financial position as at 30 June, 2025, 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.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Marani District Hospital-County Government of Kisii as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Non-compliance with the Prescribed Reporting Framework**

Review of the financial statements revealed the following instances of non-compliance with the reporting template prescribed by the Public Sector Accounting Standards Board:

- i. The statement of financial performance, and as disclosed in Note 7 to the financial statements, reflects transfers to other government entity amount of Kshs.20.923,304 under expenses. The amount was transferred to Facility Improvement Fund (FIF) Account. However, this expenditure item (Transfers to other government entity) is not provided for in the prescribed reporting template which requires expenses to be charged to the following chart of accounts: Medical/Clinical costs, Employee costs, Board of Management Expenses, Depreciation and amortization expense, Repairs and maintenance, Grants and subsidies, General expenses, Finance costs. This means that Management did not obtain expenditure returns from FIF to enable proper classification of expenses.
- ii. Budget notes to the statement of comparison of budget and actual amounts are placed in Note 13, instead of immediately below the statement as required.

Therefore, Management violated Section 164(3) of the Public Finance Management Act, 2012, which provides that the accounting officer 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, the financial statements do not comply with the accounting standards as prescribed by the Public Sector Accounting Standards Board, and Management was in breach of the law. Further, the accuracy.

#### **2. Unsupported Cash and Cash Equivalents Opening Balance**

The statement of cash flows reflects cash and cash equivalents as at 1 July, 2024 of Kshs.4,744,634 whose supporting cash book, bank statement and bank reconciliation statement were not provided for audit.

In the circumstances, the accuracy and fair presentation of the balance could not be confirmed.

### **3. Unconfirmed Property, Plant and Equipment (PPE) Balance**

The statement of financial position, and as disclosed in Note 17 to the financial statements, reflects nil balance in respect of property, plant and equipment. However, review of the documents, interview of Management and physical verification revealed that the Hospital was in possession of various items of property, plant and equipment, including land, buildings, motor vehicle, furniture, computers and equipment, which were not disclosed in the financial statements. Further, ownership documents of land and the motor vehicle log books were not provided for audit review.

Further, review of records and physical inspection of the Hospital revealed that the Hospital did not maintain an updated fixed asset register to control its assets. Essential details and unique identifiers such as asset tags, year of purchase, location and condition were not indicated in the fixed assets register. This was contrary to Regulation 136(1) of the Public Finance Management (County Governments) Regulations, 2015, which states that the Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws.

In the circumstances, the accuracy, completeness and fair presentation of the reported nil balance in respect of property, plant and equipment could not be confirmed.

### **4. Lack of Supporting Schedules and Acknowledgement Receipt for Transfers to FIF**

The statement of financial performance reflects transfers to other government entities of Kshs.20,923,304 as disclosed in Note 7 to the financial statement. The transfers were made to the Facility Improvement Fund (FIF) Account, representing funds remitted from the Hospital to the Kisii County Health Department for consolidated financial management. However, although the County Government of Kisii acknowledged receipt of Kshs.20,900,000 from the Hospital, there was no reconciliation statement showing movement between the Hospital's account and the FIF account.

In the circumstances, the accuracy and completeness of the transfers to other government entities amount of Kshs.20,923,304 could not be confirmed.

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

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects final revenue budget and actual on comparable basis amounts of Kshs.24,500,000 and Kshs.16,180,286 respectively, resulting in underfunding of Kshs.8,319,714 or 34%. Similarly, out of the

actual receipts Kshs.16,180,286, the Hospital spent Kshs.12,101,615, resulting in underutilization of Kshs.4,078,670 or 25%.

The underfunding and underutilization affected planned activities and may have negatively impacted service delivery of the Hospital.

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effects of the matter described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

### **Other Information**

The Management is responsible for the Other Information set out on pages iii to xviii which comprises 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, Environment and Sustainability Reporting, Report of the Board of Management and Statement of Board of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Marani Sub County Hospital 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.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

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

### **Conclusion**

As required by Article 229(6) of the Constitution and based on the audit procedures performed, except for the effects of the matter 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.

## 1. Failure to Retain Facilities Improvement Funds (FIF) at the Hospital

Review of revenue records obtained from the Marani District Hospital revealed total collection of Kshs.16,180,285 towards the health facilities improvement. Out of this amount, a total of Kshs.12,100,000 was transferred to County Health Facilities Improvement Fund Board account. However, the amount reimbursed by the Board to Marani District Hospital could not be ascertained. This is because the Board made payments on behalf of Marani District Hospital without disclosing the amount for the expenditures incurred. This was contrary to Section 5(1) of the Facilities Improvement Financing Act, 2023 which requires that all monies raised or received by or on behalf of all public health facilities be retained in the Hospital Facilities Improvement Financing account. In addition, failure to reimburse the total amount transferred by the facilities negatively impacted on service delivery by the health facilities.

In the circumstances, Management of the County Facilities Improvement Funds (FIF) was in breach of the law.

## 2. Non-Compliance with Requirements on Universal Health Care

Review of the Hospital's operations and records during the year under review revealed that it operated below the set standards as per the Kenya Quality Assurance Model for Health Checklist for level 4 hospitals. The following deficiencies in implementation of Universal Health Care programme were observed:

Staff Requirements	Level 4 Standard	Actual	Variance
Medical officers	16	2	14
Anaesthesiologists	2	2	0
Physician	2	1	1
General Surgeons	2	0	2
Paediatricians	2	0	2
Radiologists	2	1	2
Registered nurses	75	25	50
Pharmacists	2	1	1
Pharm Techs		3	
Lab Technologists		6	
Medical Engineers Technologists		2	
Social Health Workers		1	

Further, the Hospital lacked or had shortage of the necessary equipment and machines outlined in the Health Policy Guidelines as detailed below:

Service	Level 4 Standard	Actual	Variance
Resusitaire	3	1	2
New born unit incubators	5	5	0

Service	Level 4 Standard	Actual	Variance
New born unit cots	5	5	0
ICU beds	6	0	6
Hdu beds	6	0	6
Renal unit with 5 dialysis machines	5	0	5
Functional Operating theatres	2	1	1
Beds	150	146	4

The 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the 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 Function

Management did not provide evidence of existence of internal audit functions such as internal audit reports, internal audit charter and internal audit work plan. As a result, there was no review of governance structures, value for money and risk-based audits. There was also no verification of internal controls and assets of the hospital.

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

## **2. Lack of Risk Management Policy**

During the year under review, the Hospital operated without a risk management policy, contrary to the provisions of Regulation 165 (1) (a) and (b) of the Public Finance Management (National Government) Regulations, 2015. The Fund therefore lacked a blue print for identifying, and mitigating against risks in case of a disaster.

In the circumstance, the effectiveness of risk management in the Hospital 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 those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Hospital's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are 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 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 of 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 ISSAIs 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**

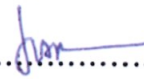
**02 December, 2025**


*Marani district Hospital (Kisii County Government)*  
*Annual Report and Financial Statements for The Year Ended 30<sup>th</sup> June 2025*

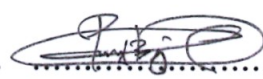
**14. Statement of Financial Performance for the Period Ended 30 June, 2025**

Description	Note	2024/2025
		Kshs
<b>Revenue from exchange transactions</b>		
Rendering of services- Medical Service Income	6	17,352,746
<b>Revenue from exchange transactions</b>		<b>17,352,746</b>
<b>Total revenue</b>		<b>17,352,746</b>
<b>Expenses</b>		
Transfer to other Government Entities	7	20,923,304
Bank charges	8	1,615
<b>Total expenses</b>		<b>20,924,919</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>-3,572,173</b>

The notes set out on the pages 7-14 form an integral part of the annual financial statement)  
 The Hospital's financial statements were approved by the Board on 28/8/2025 and signed on its behalf by:

  
 .....  
**Samwel Mayaka**  
**Chairman**  
**Board of Management**

  
 .....  
**Kevin Oribu**  
**Head of Finance**  
**ICPAK No: 22784**


  
 .....  
**Dr. Bonface Oketch**  
**Medical Superintendent**


*Marani district Hospital (Kisii County Government)*  
*Annual Report and Financial Statements for The Year Ended 30<sup>th</sup> June 2025*

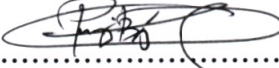
**15. Statement of Financial Position As At 30<sup>th</sup> June 2025**

Description	Note	2024/2025
<b>Assets</b>		
<b>Current assets</b>		
Cash and cash equivalents	9	8,823,304
Receivables from exchange transactions	10	1,181,300.00
<b>Total Current Assets</b>		<b>10,004,604</b>
<b>Non-current assets</b>		
<b>Total Non-current Assets</b>		<b>0</b>
<b>Total assets</b>		<b>10,004,604</b>
<b>Liabilities</b>		
<b>Current liabilities</b>		
Trade and other payables	11	8,928,733.00
<b>Total Current Liabilities</b>		<b>8,928,733.00</b>
<b>Net assets</b>		<b>1,075,871</b>
<b>Represented By:</b>		
Accumulated surplus/Deficit		-3,668,762
Capital fund		4,744,634
<b>Total Net Assets and Liabilities</b>		<b>1,075,872</b>

The notes set out on the pages 7-14 form an integral part of the annual financial statement  
The Hospital's financial statements were approved by the Board on 28/8/2025 and signed on its behalf by:

  
.....  
**Samwel Mayaka**  
Chairman  
Board of Management

  
.....  
**Kevin Oribu**  
Head of Finance  
ICPAK No: 22784

  
.....  
**Dr. Bonface Oketch**  
Medical Superintendent

*Marani district Hospital (Kisii County Government)*  
*Annual Report and Financial Statements for The Year Ended 30<sup>th</sup> June 2025*

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**16. Statement of Changes in Net Assets for The Year Ended 30 June 2025**

Description	Accumulated surplus/Deficit	Capital	Total
		Fund	
<b>At July 1, 2024</b>	-	<b>4,744,634</b>	<b>4,744,634</b>
<b>Opening Payable</b>	<b>-105,429</b>		<b>-105,429</b>
Surplus/(deficit) for the year	-3,563,333	-	-3,563,333
Capital/Development grants	-		
<b>At June 30, 2025</b>	<b>-3,668,762</b>	<b>4,744,634</b>	<b>1,075,872</b>

*Marani district Hospital (Kisii County Government)*  
*Annual Report and Financial Statements for The Year Ended 30<sup>th</sup> June 2025*

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**17. Statement of Cash Flows for The Year Ended 30 June 2025**

Description	Note	2024/2025
		Kshs
<b>Cash flows from operating activities</b>		
<b>Receipts</b>		
Rendering of services- Medical Service Income		16,180,285
<b>Total Receipts</b>		<b>16,180,285</b>
<b>Payments</b>		
Transfer to other Government Entities		12,100,000
General expenses		1,615
<b>Total Payments</b>		<b>12,101,615</b>
<b>Net cash flows from operating activities</b>		<b>4,078,671</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>4,078,671</b>
Cash and cash equivalents as at 1 July, 2024		4,744,634
<b>Cash and cash equivalents as at 30 June. 2025</b>		<b>8,823,304</b>

**18. Statement of Comparison of Budget and Actual Amounts for Year Ended 30 Jun 2025**

Description	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilisation
	a	b	c=(a+b)	d	e=(c-d)	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Revenue</b>						
Rendering of services- Medical Service Income	24,500,000	-	24,500,000	16,180,285	8,319,715	66
<b>Total income</b>	<b>24,500,000</b>	-	<b>24,500,000</b>	<b>16,180,285</b>	8,319,715	66
<b>Expenses</b>						
Transfers From Other Government Entities	24,450,000	-	24,450,000	12,100,000	12,350,000	49.
General expenses	50,000	-	50,000	1,615	48,385	3
<b>Total Expenses</b>	-	-	<b>24,500,000</b>	<b>12,101,615</b>	12,398,385	
<b>Surplus for the period</b>	-	-	-	<b>4,078,670</b>	(4,078,670)	
<b>Capital expenditure</b>	-	-	-	-	-	-

**Note:**

- I. Rendering services and medical service income was under-realized due to unrealistic revenue projection during the period
- II. Transfer to other government entities was underutilized due unrealistic revenue projection during the period

**Budget Reconciliation**

	Actual surplus amount as per the statement of Budget	<b>4,078, 670</b>
	Opening balance at the beginning of the year	4,744,634
	Closing cash and cash equivalent as per the statement of cash flow	<b>8,823,304</b>

## **19. Notes to the Financial Statements**

### **1) General Information**

Kisii County Health Facilities Improvement Fund entity is established by and derives its authority and accountability from the Kisii County Health Facilities Improvement Fund Act. The entity is wholly owned by the Kisii County Government and is domiciled in Kenya. The entity's principal activity is to provide for the additional funding for the management of health systems and public facilities improvement in the county, to enable sustainable operations of health facilities and for connected purposes.

### **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 fund's accounting policies.

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

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

**i. New and amended standards and interpretations in issue effective in the year ended 30 June 2025**

There were no new and amended standards issued in the financial year.

**ii. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025.**

<b>Standard</b>	<b>Effective date and impact:</b>
IPSAS 43	<p><i>Applicable 1<sup>st</sup> January 2025</i></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><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The Standard requires,</p> <p>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:</p> <p>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.</p>
IPSAS 45-Property Plant and Equipment	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>

Standard	Effective date and impact:
<p>IPSAS 46 Measurement</p>	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS;</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ul> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
<p>IPSAS 47- Revenue</p>	<p><i>Applicable 1<sup>st</sup> January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
<p>IPSAS 48- Transfer Expenses</p>	<p><i>Applicable 1<sup>st</sup> January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>
<p>IPSAS 49- Retirement Benefit Plans</p>	<p><i>Applicable 1<sup>st</sup> January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>
<p>IPSAS 50:</p>	<p><i>Applicable 1<sup>st</sup> January 2027</i></p>

Standard	Effective date and impact:
Exploration For & Evaluation of Mineral Resources	<p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> <li>i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.</li> <li>ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26.</li> <li>iii. Disclosures that identify and explain the amounts in the entity’s financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.</li> </ul>

**iii. Early adoption of standards**

The entity did not early-adopt any new or amended standards in the financial year.

**4) Summary of Significant Accounting Policies**

**a) Revenue recognition**

**i) Revenue from non-exchange transactions**

**Transfers from other Government entities**

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

**ii) Revenue from exchange transactions**

**Rendering of services**

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

**b) Budget information**

The original budget for FY 2024/2025 was approved by Board. No *Subsequent* revisions or additional appropriations were made to the approved budget. The fund's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget.

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

**c) Related parties**

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

**d) 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.

**e) Comparative figures**

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

**f) 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, 2025.

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

The preparation of the Fund'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.

**Notes to Financial Statements Continued**

**6. Rendering of Services-Medical Service  
Income**

<b>Description</b>	<b>2024-2025</b>
User Fee	6,497,426
SHA/NHIF	9,682,859
SHA Receivables	1,181,300
<b>Total</b>	<b>17,361,586</b>

**7. Transfers to other Government entities**

<b>Description</b>	<b>2024 - 2025</b>
	<b>KShs</b>
Transfer to FIF A/C	20,923,304
<b>Total</b>	<b>20,923,304</b>

**8. Bank Charges**

<b>Description</b>	<b>2024-2025</b>
	<b>KShs</b>
Bank Charges	1,615
	<b>1,615</b>

**9. Cash And Cash Equivalents**

<b>Description</b>	<b>2024-2025</b>
	<b>KShs</b>
Current accounts	8,823,304
<b>Total cash and cash equivalents</b>	<b>8,823,304</b>

**9(b) Detailed Analysis of Cash and Cash Equivalents**

Description		2024-2025
Financial institution	Account number	KShs
a) Current account		
cooperative bank	01141017903101	8,823,304
<b>Grand total</b>		<b>8,823,304</b>

**10. Receivables From Exchange Transactions**

Description	2024 - 2025
	KShs
Medical services receivables-NHIF	1,181,300
<b>Total receivables</b>	<b>1,181,300</b>

**Receivable from Exchange Transaction Aging Analysis**

Description	FY 2024-2025		Opening statement 1 <sup>st</sup> July 2024	
	Current FY	% of the total	Opening balance	% of the total
Less than 1 year	1,181,300	100		
Between 1-2 years				
Between 2-3 years				
Over 3 years				
<b>Total</b>	<b>1,181,300</b>	<b>100</b>		

**11. Trade and other payables**

Description	2024 - 2025
	KShs
KEMSA	105,429
Transfer due to FIF	8,823,304
<b>Total Receivables</b>	<b>8,928,733</b>

**Trade and Other Payable Aging Analysis**

Description	FY 2024-2025		Opening statement 1 <sup>st</sup> July 2024	
	Current FY	% of the total	Opening balance	% of the total
Less than 1 year	8,823,304	98.8		
Between 1-2 years	105,429	1.2		
Between 2-3 years				
Over 3 years				
<b>Total</b>	<b>8,928,733</b>	<b>100</b>		