

REPUBLIC OF KENYA



Enhancing Accountability

REPORT



PAPERS LAID	
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THE AUDITOR-GENERAL

ON

LUSIGETTI LEVEL 4 HOSPITAL

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

COUNTY GOVERNMENT OF KIAMBU



Lusigetti Level 4 HOSPITAL
(Kiambu County Government)

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

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

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L. Key Entity Information and Management

(a) Background information

Lusigetti Sub County Hospital is a level (4) hospital established under gazette notice number 786 VOL CXXII-No 24 and is domiciled in Kiambu County under the Health Department. The hospital is governed by a Board of Management.

(b) Principal Activities

The principal activity/mission/ mandate of the Lusigetti Sub county Hospital is to provide quality, safe and effective healthcare services to our patients.

(Mission To offer patients best care in an environment of tranquillity, safety and trust.

Vision Delivering patient safety, exceptional quality and outstanding experience

(c) Key Management

Lusigetti Sub County Hospital management is under the following key organs:

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

(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	Medical Superintendent	Dr Dennis Mbae /Dr James Njoroge Muhuni
2.	Head of finance	Anne Njambi Njuguna
3.	Head of supply chain	- Monicah Kungu
4.	Health Administrative Officer	Jesse Mwaura/Purity Mundia
5.	NSM	Miriam Kimingi
6.	Lab In charge	Peter Kibe
7.	Pharmacist In charge	Kevin Gathungu/Sam Munga
8.	Clinical officer in charge	Steve Njiraini
9.	Nutritionist	Naomi Makumi
10.	Dental Officer	Yvonne Gitau
11.	Consultant Ob gyn	Dr. Dennis Mureithi

(e) Fiduciary Oversight Arrangements

- Human Resource Committee. Comprises Med supt, HAO, NSM, Lab In Charge, Pharmacist in charge, Accountant. This team is responsible for reviewing, continuously assessing and planning the human resource component of the hospital.
- Procurement Committee. Comprises Of med Supt, HAO, NSM, Procurement Officer and Accountant responsible for procurement processes in the hospital.
- Quality Committee Comprises of Pharmacist in charge, Lab in charge, NSM, Procurement and HAO. This committee is in charge of ensuring the hospital offers high standards of quality on each front.
- Rewards and Sanctions Committee Comprises of Med Supt, HAO,NSM, This committee is in charge of rewarding or sanctioning staff according to performance.
- Data Review Committee Comprises of HRIO, Med supt, Pharmacist I/C, Lab I/C. This committee is in charge of ensuring data presented is accurate verifiable and presented in a timely manner
- Infection prevention Control Committee Comprises Public health officer, HAO, NSM, Pharmacist i/c, Lab I/C. In charge of ensuring the health safety of staff and patients with regards to the environment.

- (a) Entity Headquarters
P.O. Box 2000-00902
Lusigetti Building/House/Plaza
Dagoretti – Mutarakwa Avenue/Road/Highway
Kikuyu, KENYA

- (b) Entity Contacts
Telephone: (+254) 704002077
E-mail: lusigettisubcountyhospital@gmail.com
Website: www.go.ke

- (c) Entity Bankers
Commercial Banks
KCB BANK
KIKUYU BRANCH


CO-OPERATIVE BANK
KIKUYU BRANCH



- (d) Independent Auditors
Auditor General
Office of Auditor General
Anniversary Towers, Institute Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya


- (e) Principal Legal Adviser
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

- (f) County Attorney
P.O. Box. 2344-00900
Kiambu, Kenya



II. The Board of Management




Ref	Directors	Details
1	<p>Godfrey Wambaa</p> 	<p>Academics</p> <ul style="list-style-type: none"> -MBA (Strategic Management (thesis ongoing)) -Bsc. Business Administration -Dip Pharmacist <p>Registered to practice as a pharmacist.(Medical training centre, Nbi.</p> <p>Work experience</p> <ul style="list-style-type: none"> -Acting Pharmacist i/c Mandera District Hospital(1985-1986) - Head of tableting section - Dawa Pharmaceuticals Ltd (1987- 1989) -Factory supervisor, Boots E.A(1989-1990) -Hospital Medical Representative, SmithKline Beecham(1991-1993) -National Sales Manager, Smith KlineBeecham Pharmaceuticals(1994-1998) -Head of Sales E.A. GlaxoSmithKline Pharmaceuticals (1999-2011) <p>Managing Director,Medipoint Pharmaceuticals Ltd ,City Square Pharmacy Ltd(2012 todate)</p>


<p>2.</p>	<p>Dr James Njoroge Muhuni</p> 	<p>MED SUPT Dr JAMES NJOROGE MUHUNI MEDICAL SUPERINTENDENT LUSIGETTI SUB COUNTY HOSPITAL. James has 10 year work experience as a pharmacist and Med- supt. He has experience in Clinical and managerial functions in the running of a hospital. He holds a Bpharm from UON and MBA-HCM from Strathmore business school .Chair of hmt, accounting officer Lusigetti. He also is the current Sub county medical officer of Health kikuyu</p>
<p>3</p>	<p>Mary Pere</p> 	<ul style="list-style-type: none"> - Diploma in Advanced Nursing (UoN) - Diploma in Kenya Registered Public Health Nurse (UoN) - Diploma in Kenya Registered Midwife (Pumwani Maternity Hospital). - Diploma in Kenya Registered Nurse (Kenya Medical Training Centre). <p>Teacher</p>

4	<p>Njunge Mukirae</p> 	<p>Diploma holder in Finance Management from Rapid Results College London Work experience Ministry of Finance 1965-1966 Central bank of Kenya 1966 Kyu Garments Kenya Ltd 1966-1980 Phenom Development Company 1980- 1992 Real Estate Developer Tilisi Farmer</p>
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III. Management Team

Ref	Management	Details
	<p>DR JAMES MUHUNI</p> 	<p>MED SUPT Dr JAMES NJOROGE MUHUNI MEDICAL SUPERINTENDENT LUSIGETTI SUB COUNTY HOSPITAL. James has 10 year work experience as a pharmacist and Med- supt. He has experience in Clinical and mangerial functions in the running of a hospital. He holds a Bpharm from UON and MBA-HCM from Strathmore business school .Chair of hmt, accounting officer lusigetti. He also is the current Sub county medical officer of Health kikuyu</p>
1.	<p>MIRIAM KIMINGI</p> 	<p>NSM MIRIAM MUTHONI KIMINGI. NURSING SERVICES MANAGER LUSIGETTI SUBCOUNTY HOSPITAL. 12Years working experience as a nursing officer in public service. Holds bachelor of science in nursing degree and Diploma in Community Health Nursing. Responsibility: Member of HMT, Management of nursing services in the hospital and Offering nursing services to patients and clients</p>

2.	<p>DR SAMUEL MUNAI</p> 	<p>PHARMACIST I/C</p> <p>Dr. Samuel has 7 years working experience as a Pharmacist. He holds a Master of Science (M.Sc.) degree in Health Systems Management, Bachelor of Pharmacy Degree (Bpharm) from Mount Kenya University and a certification in Senior Management Course from Kenya School of Government. Moreover, he is a member of the Kenya Medical Practitioners and Dentists Union (KMPDU) and Pharmaceutical Society of Kenya (PSK).</p>
3.	<p>PETER KIBE</p> 	<p>LAB I/C</p> <p>PETER GICHURU KIBE. MEDICAL LABORATORY OFFICER INCHARGE LUSIGETTI SUBCOUNTY HOSPITAL. I am an impact driven reliable medical laboratory technologist with an experience of over 15 years gained in specimen collection, processing and analysing, data collection and management.</p>
4.	<p>STEPHEN NJUGUNA</p> 	<p>CO I/C</p> <p>STEPHEN NJUGUNA NJIRAINI. CLINICAL OFFICER INCHARGE LUSIGETTI SUBCOUNTY HOSPITAL. 12Years working experience as a clinical officer in public service. Holds bachelor degree in Health System Management, Higher Diploma in Clinical Medicine (Dermatology and Venerology), Higher National Diploma in Human Resource Management, Diploma in Clinical Medicine and Surgery. Responsibility. Member of HMT. Management of clinical services in the hospital. Offering medical services at dermatology clinic, ccc/tb clinic, opd& casualty.</p>

5.	<p>DR, ZAINABU WANGECI</p> 	<p>MEDICAL OFFICER I/C</p> <p>Dr. Zainabu Wangeci Njenga has been a medical officer for the last 2 years with the last 5 months working at lusigetti sub county hospital. Current responsibilities include; wardround and handling any medical/ surgical emergencies in the ward, Managing the MOPC and POPC clinics, reviewing difficult cases at OPD and emergencies, reviewing patients sent from other clinics including: ANC,CWC,ENT,Ophthalmology,TB/CHEST clinics and available daily for calls. She completed her MBCHB in 2018 at Kampala International University and prior to that had done her clinical medicine from Jomo Kenyatta University of Agriculture and Technology which she completed in 2011.</p>
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IV. Chairman's Statement

Lusigetti Level 4 Hospital Board.

Chairman's Statement

The Hospital Board was appointed on 19th April 2021 and inaugurated on 13th July 2021. The board members include:

Godfrey N. Wambaa - Chairman
Njunge Mukirae - Member
Rahab Ngoro - Member
Mary Pere - Member
George Kimani - Member

The board's main objective was to provide an oversight over the general administration of the hospital, promote the development of the hospital, recommend to the executive member plans and programs for implementation and recommend to the executive member budget estimates amongst others.

Our first board meeting was held on 29th July 2021 and the 2nd one on 16th Sept 2021.

The biggest challenge was to convince the staff the role of the Hospital board that never existed before.

The board's priorities have been to operationalize the theatre, clear the salary arrears for the casuals, connect reliable electric power to the hospital and obtain a reliable water source for the hospital.

The theatre has recently started operating though at a slow rate.

We intend to win the patients' confidence so that they can seek any surgical services from our hospital before they try elsewhere.



Godfrey Wambaa
Lusigetti Board Chair

V. Report of The MEDICAL SUPERINTENDENT

Lusigetti Sub County Hospital is in Kiambu County, Kikuyu Sub County, Nachu ward. It covers a total area of 96.3km².

The hospital started as a dispensary back in the year 1956 with the out patient department only. It upgraded to a health centre in the year 1974 with Out Patient, Maternity, Laboratory and MCH departments only. Currently it is gazetted as a level four hospital in kikuyu sub-county to serve a population of 142,876 in the five administrative wards. The facility however is serving a catchment population of 4,652 house holds.

The Government of Kenya and the County Government of Kiambu department of health services is determined to improve access to and equity of quality essential health care services and to ensure that the health sector plays its role in the realization of Vision 2030, public service reforms and the Sustainable Development Goals. Lusigetti Sub County Hospital's health sector situation is such that the respiratory tract infections take up a huge proportion of the common health conditions affecting the population. The population that is over five years of age, 1897 clients were diagnosed with a variety of these respiratory conditions in the past year and skin conditions coming a close second with 1197 clients diagnosed.

There has also been a worrying trend with the insurgence of Non-communicable diseases such as hypertension and diabetes with hypertension recording the highest number of 1957 known cases and diabetic cases second with 642 cases

The Health Management Team is in full realisation of the burden before it and are working to eliminate the communicable diseases as well as to halt and reverse the non-communicable disease trend by employing joint measures such as nutrition counselling, medical outreaches and in reaches and proper use of medicines and medicine products.

The 2021/2022 Financial Year was significant in the hospitals calendar in many ways. It was during this period that the Hospital made unprecedented milestone achievements in the service delivery and reform continuity front despite the challenges of the Covid-19 Pandemic. On behalf of the hospital, I am pleased to share through this report, our

experiences and how we surmounted the challenges thereof in the hope that the lesson learnt could provide valuable insights on navigating unforeseen crisis situations with minimal disruptions to service delivery. Over the last year, Lusigetti Level 4 hospital has made remarkable strides. We were able to equip the theatre .the first caesarean section was however performed on 28th July 2022. Staff posted to Lusigetti that helped us achieve our theatre service delivery objective include a Gynaecologist an anaesthetist and theatre nurses. Our weekly outpatient workload has grown from an average of 500 patients per week. We are grateful to the general public for trusting in our facility to provide healthcare services to them and their kin.. The theatre is now fully equipped to conduct operations going forward.

. As a facility we have tried to reduce on our expenditure by procuring a commercial printer which has an affordable tonner but able to printer bigger workload and help make copies. The prior situation was a change of tonner every 2 weeks due to the inability of the previous printer

We have also managed to equip our laboratory with additional Haemoglobin machine, to facilitate turn-around time for Antenatal mothers, who mainly utilize the Linda mama program, to ensure they are promptly and adequately served as the Full Haematology machine is being utilized for other general patients. Through the support of the County Government, we have also received a Biochemistry Analyser and Electrolyte analyser which will ensure that our NCD clinic and Theatre are fully supported in terms of Kidney and Liver function tests again reducing strain on the patients due to affordability and quicker treatment measures taken. We also ensured that our facility can start collection of blood by procuring a designated fridge for that purpose.

Due to the FIF fund, we have ensured that from February 2022, stock outs have been a thing of the past and also ensured sustainability with us still having the capacity to waive some costs to patients unable to raise funds.

New isolation ward with has been constructed with support from county government of kiambu

Challenges: Lusigetti does not have enough bed space in terms of bed capacity. We only offer maternity services due to limited space with a bed capacity of only 19 beds. This translates to only 10 beds reserved for Caesarean sections and 9 for normal deliveries. Though with the capability to conduct more surgeries if more space is provided.


Dr. James Muhuni

Statement Of Performance Against Predetermined Objectives

Section 164 Subsection 2 (f) of the Public Finance Management Act, 2012 requires the accounting officer to include in the financial statement, a statement of the County Government entity's performance against predetermined objectives.

Lusigetti Sub County Hospital has 2 strategic pillars and objectives within the current Strategic Plan for the FY 21- FY 22. These strategic pillars/ themes/ issues are as follows;

Pillar /theme/issue 1: Health financing

Pillar/theme/issue 2: Service Delivery

Lusigetti sub county hospital develops its annual work plans based on the above 2 pillars/Themes/Issues. Assessment of the Board's performance against its annual work plan is done on a quarterly basis. The *Lusigetti sub county Hospital* achieved its performance targets set for the FY 2021/2022 period for its xx strategic pillars, as indicated in the diagram below:

Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
Health Financing	Eliminate Communicable conditions Eliminate Non Communicable conditions	-Average cost per discharge -Average length of stay - Bed Turnover -	-Immunization -Child health -Screening for communicable conditions -Antenatal Care -Prevention of mother to child HIV transmission -Integrated Vector management - Good hygiene practices - HIV and STI prevention Control and	-Reduction in mortality and morbidity rates from 10% - Reduction in number HIV prevalence. -Reduction in the NCD complications

			<p>prevention of neglected tropical diseases</p> <ul style="list-style-type: none"> - Health promotion and education for NCD - Institutional Screening for NCD's - Workplace Health & Safety - Food quality & Safety - Health Promotion and education on violence / injuries - Pre hospital Care - OPD/Accident and Emergency Management for injuries 	
Service Delivery	Provide essential Medical services	<ul style="list-style-type: none"> -Average waiting time -Medical equipment utilization -Insurance claim processing time 	<ul style="list-style-type: none"> - General Outpatient - Integrated MCH / Family Planning services - Accident and Emergency - Emergency life support - Maternity - Newborn services - Reproductive health - In Patient 	<ul style="list-style-type: none"> -Increase in the number of caesarean sections -Reduction of waiting times for patients. - Diversification of tests done at the laboratory.

			<ul style="list-style-type: none"> services - Clinical Laboratory - Specialized laboratory - Imaging - Pharmaceutical - Blood safety - Rehabilitation - Palliative care - Specialized clinics - Comprehensive youth friendly services - Operative surgical services Specialized Therapies 	
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The achievements are outlined as above are measured as part of performance of the staff for intense the staff would rate highly if the waiting time for a patient in his /her department reduces. Another example is a staff would rate highly if they increase the number of caesarian sections conducted. this data is derived from weekly workload report staff signed performance contracts that are tailored to the above specific objectives of the Lusigetti Hospital. They performance review is to be conducted twice a year mid year review and end of year review.

Corporate Governance Statement

Lusigetti Sub County Hospital has a hospital board comprising of 5 members appointed by the Governor through the Department of Health. The first board meeting was held on 29th July 2021 and the 2nd was on 16th Sept 2021. All members were present for these two board meetings .

APPOINTMENT OF HOSPITAL BOARDS

9. (1) The Executive Member shall appoint a Board for a level four and above hospital, comprising of—(a) a chairperson who shall not be a staff of the County Government with a minimum of a diploma; (b) the hospital superintendent who shall be these cretary;12 (c) four residents of the sub-county in which the hospital is located who have attained basic level education taking into account gender parity and special interest groups.
- (2) The Board may co-opt any person with relevant expertise necessary to assist the Board determine a matter before it.
- (3) A person shall not be appointed as a Chairperson of a Board unless that person—(a) is a Kenyan; (b) possesses at least a diploma from a institution recognized in Kenya; (c) has experience in management, leadership or administration; and (d) meets the requirements Chapter six of the Constitution.
- (4) The Members of the Board, other than the ex-officio Member, shall serve for a term of three years which term may be renewed once.
- (5) The Board shall—
 - (a) provide oversight over the general administration of the hospital; (b) promote the development of the hospital; (c) recommend to the Executive Member plans and programs for implementing the county health strategies in the hospital; (d) recommend to the Executive Member budget estimates; (e) establishing a hospital-community participation and feedback platform; (f) assessing the delivery of services at the hospital and advice the Executive Member; (g) monitoring the hospitals performance against set targets and advice the Executive Member; and (h) carrying out any other function that may assigned by the Executive Member.
- (6) The Executive Member may by Regulations prescribe the conduct of business of the Board.
- (7) The Executive Member may remove from office any member of the Board who—
 - (a) has been absent for three consecutive meetings of the Board without the permission of the Chairperson; (b) is adjudged bankrupt; (c) is unable to discharge his or her duties due to physical or mental incapacity; (d) violates or is suspected of violating the provisions of Chapter six of the Constitution; or (e) is charged with a criminal offence in court of law or a traffic offence attracting an imprisonment term of a minimum of six months.

ROLES AND RESPONSIBILITIES OF THE BOARD

1. Responsible for ensuring that the hospital mission is clearly stated and that the hospitals operations and board priorities are driven by the hospitals mission.
2. Strategic planning -it is the responsibility of the board to ensure that the hospital operates within the framework of a long-term vision and goals.
3. The board has the ultimate responsibility for financial viability of the hospital.
4. All board members shall be the ambassadors and advocates of the hospital and can represent the hospital publicly on special occasions with the consent of the board.
5. The hospital Governing board shall oversee the overall financial activity of the hospital and make certain that appropriate internal controls are in place.
6. Monitor and strengthen service delivery.
7. Ensure legal and Ethical integrity.
8. Ensure human resource planning and development.
9. Ensure hospital compliance with environmental regulations.
10. Manage Risk.

Management Discussion and Analysis

Clinical Performance

Lusigetti Sub county hospital continues to provide a wide range of healthcare services to , patients from Kikuyu and its environs. Services include, specialized outpatient clinics and other clinics like Gynaecological procedures, inpatient care, day care procedures for surgery, , ophthalmology, dental

The hospital also provides clinical support services that include ,laboratory, pharmacy .

The hospital strives to ensure that the clinical services provided are safe, timely, appropriate, innovative, effective, evidence-based and in line with modern technological advances. Clinical governance continues to be strengthened to improve patient safety and ensure quality healthcare. The hospital patient attendance continues to increase despite the many challenges i.e. budgetary constraints.

Overall patient attendance

The average patient attendance for the year 2021/2022 was 27222 outpatients and 72 in-patients.

Specialized clinics Attendance

Lusigetti runs 5 specialist clinics to review, treat and follow up on patients with issues that require the specialists' intervention. The clinics is run throughout the year with specific emphasis on patients' progress. Mopc, Gopc, Popc, Dopc, Dermatology and Eye

Inpatient Admissions

Lusigetti admits a minimal number of patients who require treatment. This is partly due to limited bed capacity we only have female ward But we are in the process of construction an 70 bed ward unit.. A minimal number of the admissions are done from the specialized

clinics. The high number of admissions in Obstetrics & Gynaecology (Obs & gynae) is attributed to the free maternity program, an initiative by the National Government to ensure safe delivery for mothers.

Average Length of Stay

The average length of stay (ALOS) is an indicator of efficiency in the provision of inpatient health care in the hospital. Generally, the average length of stay in the hospital has been falling (between 2020/2021 to 2021/2022)

Bed occupancy rate.

In the year 2021/22 the bed occupancy rate averaged 90 %. This was attributed to the specialized and quality healthcare services offered in the hospital that attracts clients from across the country and beyond.

Clinical effectiveness

Clinical effectiveness is the application of the best knowledge, derived from research, clinical experience and patient preferences to achieve optimum processes and outcomes of care for the patients. This involves deliberate actions and frameworks of informing changing and monitoring and evaluation of clinical practice. The hospital being a centre of excellence has ensured quality improvement and clinical effectiveness especially in the highly specialized areas like the Theatre.

Patient Safety

Lusigeti has embarked on all aspects of patient safety which is an integral component of health service delivery. The hospital is focused to reduce hospital acquired infections and medical errors, reduction of falls and occurrence of venous thrombosis

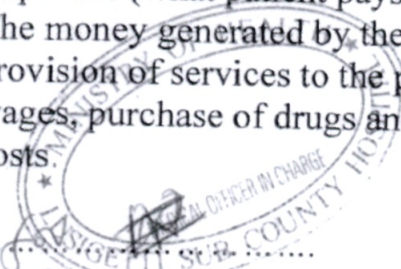
Antimicrobial stewardship

The hospital has antimicrobial stewardship committee which has published guidelines on use of antimicrobials in the hospital.

Financial performance

Lusigeti Sub County Hospital generates revenues from two main sources which are; out of pocket (what patient pays for service) and insurance which is mainly NHIF.

The money generated by the hospital is ploughed back to the facility for continued provision of services to the patients. The funds are mainly utilised in payment of casual wages, purchase of drugs and non pharmaceuticals and general administration running costs.


Dr. James Muhuni

Environmental And Sustainability Reporting

Lusigetti 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

Sustainability prompts us to think in terms of the future and using global perspective, recognising the connections between economy, society and ecology. The concept carries the aim of improving quality of life for people and communities across the globe, whilst protecting the natural systems upon which life depends.

We support 17 Sustainable Development Goals adopted by UN Member States in Transforming our world: the 2030 Agenda for Sustainable Development. It reflects the commitment behind the Global Goals to make further advances on social progress, economic growth and environmental protection, balancing the three pillars of sustainable development. We have engaged in Community Dialogues to sensitise the community on the services we offer and any feedback that they provide is key to improving our services. Continuous ploughing of the Fif back into the facility has also been key in planning and sustaining the activities of the hospital

ii) Environmental performance

We have a burning chamber which we utilise in burning waste the ones that are put in the black yellow and red bags. We also have ash pits which we put the ash from the chamber due to lack of incinerator we don't burn sharps but take them to Thika Incinerator

iii) Employee welfare

Hiring is on basis of competitive and fair recruitment looking out for Gender balance and following all applicable laws of the land with regards to employment. Workers are provided with PPE and other protective materials to minimize

exposure and injury at the Hospital. The hospital is OSHA(Occupational Safety and Health Act of 2007) compliant.

iv) Market place practices-

The organisation should outline its efforts to:

a) Responsible competition practice.

Procurement processes are done competitively and fairly offering opportunity to all people groups .Lusigetti Sub county hospital follows to the latter PFM and Public Procurement and Asset Disposal Act

b) Responsible Supply chain and supplier relations

Lusigetti Sub county hospital maintains good business practices, and treats its own suppliers responsibly by honouring contracts and respecting payment practices. Put in place guidelines to offer equal business opportunities.

c) Responsible marketing and advertisement

We maintain ethical marketing practices and a culture of Transparency. Protection of data, commitment to sustainability and human rights

d) Product stewardship

.Set laws and acts in safeguarding its consumers

v) Corporate Social Responsibility / Community Engagements

.Conduct community outreaches. Like medical camps in the surrounding Lusigetti area where we reach out to special groups like patients with special needs and plwd.

VI. Report of The Board of Management

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

Principal activities

The principal activities of the Lusigetti Hospital are

1. Responsible for ensuring that the hospital mission is clearly stated and that the hospitals operations and board priorities are driven by the hospital's mission.
2. Strategic planning -it is the responsibility of the board to ensure that the hospital operates within the framework of a long-term vision and goals.
3. The board has the ultimate responsibility for the financial viability of the hospital.
4. All board members shall be the ambassadors and advocates of the hospital and can represent the hospital publicly on special occasions with the consent of the board.
5. The hospital Governing board shall oversee the overall financial activity of the hospital and make certain that appropriate internal controls are in place.
6. Monitor and strengthen service delivery.
7. Ensure legal and Ethical integrity.
8. Ensure human resource planning and development.
9. Ensure hospital compliance with environmental regulations.
10. Manage Risk.

Results

The results of the entity for the year ended 30 June 2022 are set out on page

Board Of Management

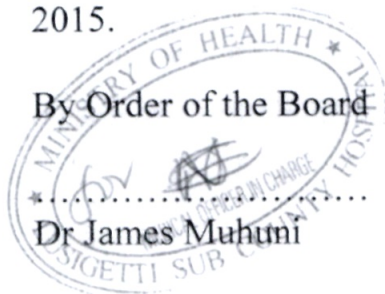
The members of the Board who served during the year are shown on page (vi)

Auditors

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

By Order of the Board


.....
Dr James Muhuni



Statement of Board of Management's Responsibilities

Section 164 of the Public Finance Management Act, 2012) *and* Kiambu county health Act 2019 requires the Board of Management to prepare financial statements in respect of that *Lusigetti Sub County Hospital*, which give a true and fair view of the state of affairs of the *entity* at the end of the financial year/period and the operating results of the *Lusigetti Sub County Hospital* for that year/period. The Board of Management is also required to ensure that the *Lusigetti Sub County Hospital* keeps proper accounting records which disclose with reasonable accuracy the financial position of the *Lusigetti Sub County Hospital*. The council members are also responsible for safeguarding the assets of the *Lusigetti Sub County Hospital*.

The Board of Management is responsible for the preparation and presentation of the *Lusigetti Sub County Hospital* financial statements, which give a true and fair view of the state of affairs of the *Lusigetti Sub County Hospital* for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the *Lusigetti Sub County Hospital*; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

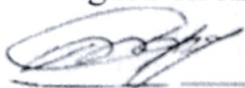
The Board of Management accepts responsibility for the *Lusigetti Sub County Hospital* financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act 2012 , Kiambu County health act 2019. The Board members are of the opinion that the *Lusigetti Sub County Hospital* financial statements give a true and fair view of the state of *Lusigetti Sub County Hospital* transactions during the financial year ended June 30, 2022, and of the *Lusigetti Sub County Hospital* financial position as at that date. The Board members further confirm the completeness of the accounting records maintained for the *Lusigetti Sub County Hospital*, which have been relied upon in the preparation of the *Lusigetti Sub County Hospital* financial statements as well as the adequacy of the systems of internal financial control.

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

Nothing has come to the attention of the Board of management to indicate that the *Lusigetti Sub County 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 13/7/2023
and signed on its behalf by:



.....
Name: Godfrey Wambaa
Chairperson
Board of Management



.....
Name: Anne Njuguna
Accounting Officer

REPUBLIC OF KENYA

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



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

Enhancing Accountability

REPORT OF THE AUDITOR-GENERAL ON LUSIGETTI LEVEL 4 HOSPITAL FOR THE YEAR ENDED 30 JUNE, 2022 - COUNTY GOVERNMENT OF KIAMBU

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of Lusigetti Level 4 Hospital – County Government of Kiambu set out on pages 1 to 53, which comprise of the statement

Report of the Auditor-General on Lusigetti Level 4 Hospital for the year ended 30 June, 2022- County Government of Kiambu

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

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

Basis for Adverse Opinion

1.0 Inaccuracies in the Financial Statements

Review of the financial statements prepared and presented for audit revealed the following errors and inaccuracies:

- i. The statement of financial performance reflects amounts that differed with the statement of cash flows amounts as detailed below;

Component	Statement of Financial Performance Amount (Kshs)	Statement of Cash Flows Amount (Kshs)	Variance (Kshs)
In Kind Contribution from the County Government	72,946,556	72,910,556	36,000
Medical/Clinical Costs	269,800	525,448	(255,648)
Employee Costs	525,448	72,910,556	(72,385,108)
Repairs and Maintenance	85,540	139,040	(53,500)
General Expenses	522,757	276,262	246,495

- ii. The statement of financial performance reflects total payments of Kshs.934,288 which differed with the recomputed amount of Kshs.1,403,545 resulting to an unexplained variance of Kshs.469,257. In addition, the statement reflects Nil net surplus for the year against the recomputed amount of Kshs.74,076,594

- iii. The statement of financial position reflects negative total net assets and liabilities of Kshs.2,197,663. However, the recomputed amounted to Kshs.2,949,862 resulting to an unreconciled variance of Kshs.5,147,525.
- iv. The statement of financial position and statement of changes in net assets accumulated surplus reflect Nil balance while the statement of financial performance reflects a recomputed net surplus of Kshs.74,076,594. The resulting variance of Kshs.74,076,594 was not been explained.
- v. The statement of cash flows reflects cash and cash equivalents balance of Kshs.749 which differed with the recomputed balance of Kshs.1,453,099 resulting to an unreconciled variance of Kshs.1,452,350.
- vi. The statement of financial position reflects total assets of Kshs.752,199 against a negative total net assets and liabilities balance of Kshs.2,197,663 resulting to an unreconciled variance of Kshs.2,949,862.
- vii. The statement of financial performance reflects total revenue of Kshs.75,480,139 that differed with the statement of comparison of budget and actuals amounts balance of Kshs.4,240,083 resulting to an unreconciled variance of Kshs.71,240,056.
- viii. The statement of comparison of budget and actual amounts did not indicate the total expenditures and surplus for the period.
- ix. The statement of cash flows reflects cash and cash equivalent as at 30 July instead of 30 June, 2022.

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

2.0 Variance Between Financial Statements and Supporting Schedules Amounts

The financial statements reflect amounts that differed with the supporting schedules balances as detailed below:

Component	Note	Financial Statement Amount (Kshs)	Supporting Schedules Amount (Kshs)	Variance (Kshs)
In Kind Contribution from County Government	7	72,946,556	72,910,556	36,000
Rendering of Services –Medical Services	11	2,533,583	1,706,500	827,083
Repairs and Maintenance	19	85,540	0	85,540
General Expenses	21	522,757	522,757	247,257
Inventories	30	751,450	0	751,450
Trade and Other Payables	34	2,949,862	0	2,949,862

In the circumstances, the accuracy and completeness of the financial statements for the year ended 30 June, 2022 could not be confirmed.

3.0 Unsupported Cash and Cash Equivalents

The statement of financial position reflects cash and cash equivalents balance of Kshs.749 as disclosed in Note 27 to the financial statements. However, balance was not been supported by cash book extract and the relevant bank reconciliation statement.

In the circumstances, the accuracy, completeness and fair statement of the cash and cash equivalent balance of Kshs.749 could not be confirmed.

4.0 Unsupported Statement of Comparison of Budget and Actuals Amounts

The statement of comparison of budget and actual amounts reflects a revenue budget of Kshs.1,449,918 and actual receipts of Kshs.4,240,083 resulting to excess receipts of Kshs.2,790,165 (or 192% of the budget). Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling Kshs.1,627,175 and Nil expenditure respectively. However, the approved budget was not provided for audit. The underfunding and under-expenditure constrained execution of planned activities and delivery of services to the residents of Kiambu County.

In the circumstances, the regularity of the budget for the year could not be confirmed.

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

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, based

on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Expired Pharmaceutical Supplies

The statement of financial position reflects inventory balance of Kshs.751,450 as disclosed in Note 30 to the financial statements. The balance includes a balance of Kshs.684,680 in respect of pharmaceutical supplies. Review of records and physical verification revealed that the Hospital had in store expired pharmaceutical products for periods in excess of the allowed limit. This was contrary to the provisions of Part VI (42) of National Environmental Management Authority (NEMA) Regulations, 2016 which states that no person shall store biomedical waste above 0° C for more than seven days without the written approval of the relevant lead agency, provided that untreated pathological waste shall be disposed of within 48 hours.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 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 the 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 sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Hospital or to cease its 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 are in compliance 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229 (7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in

compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.


As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Hospital's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Hospital to cease to continue to sustain its services.

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

13 October, 2023

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


Description	Notes	2021/22 Kshs	2020/21 Kshs
Revenue from non-exchange transactions			
Transfers from the County Government	6	0	0
In- kind contributions from the County Government	7	72,946,556	0
Grants from donors and development partners	8	0	0
Transfers from other Government entities	9	0	0
Public contributions and donations	10	0	0
		0	0
Revenue from exchange transactions		0	0
Rendering of services- Medical Service Income	11	2,533,583	0
Revenue from rent of facilities	12	0	0
Finance /Interest Income	13	0	0
Other income (<i>specify</i>)	14	0	0
Revenue from exchange transactions		2,533,583	0
Total revenue		75,480,139	0
Expenses			
Medical/Clinical costs	15	269,800	0
Employee costs	16	525,448	0
Board of Management Expenses	17	0	0
Depreciation and amortization expense	18	0	0
Repairs and maintenance	19	85,540	0
Grants and subsidies	20	0	0
General expenses	21	522,757	0
Finance costs	22	0	0
Total expenses		934,288	0
Other gains/(losses)			
Gain on disposal of non-Current assets	23	0	0

*Lusigetti Sub County Hospital (Kiambu County Government)
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Unrealized gain on fair value of investments	24	0	0
Medical services contracts Gains/Losses	25	0	0
Impairment loss	26	0	0
Gain on foreign exchange transactions		0	0
Total other gains/(losses)		0	0
Net Surplus for the year		0	0
Attributable to:			
Surplus/(deficit) attributable to minority interest		0	0
Surplus attributable to owners of the controlling entity		0	0
		0	0

(The notes set out on pages 1 to form an integral part of the Annual Financial Statements.)

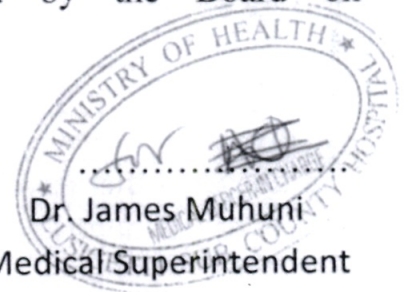
The Hospital's financial statements were approved by the Board on 13/7/2023 and signed on its behalf by:



Godfrey Wambaa
Chairman
Board of Management



.....
Anne Njuguna
Head of Finance
ICPAK No: 29567



Dr. James Muhuni
Medical Superintendent

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

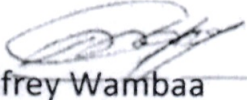

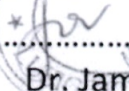
Description	Notes	2021/22 Kshs	2020/21 Kshs
Assets			
Current assets			
Cash and cash equivalents	27	748.9	0
Receivables from exchange transactions	28	0	0
Receivables from non-exchange transactions	29	0	0
Inventories	30	751,450	0
Total Current Assets		752,198.9	0
Non-current assets			0
Property, plant, and equipment	31	-	0
Intangible assets	32	-	0
Investment property	33	-	0
Total Non-current Assets		-	0
Total assets		752,198.9	0
Liabilities			
Current liabilities			
Trade and other payables	34	2,949,862	0
Refundable deposits from customers/Patients	35	0	0
Provisions	36	0	0
Finance lease obligation	37	0	0
Current portion of deferred income	38	0	0
Current portion of borrowings	39	0	0
Total Current Liabilities		2,949,862	0
Non-current liabilities			
Provisions	36	0	0
Non-Current Finance lease obligation	37	0	0
Non-Current portion of deferred income	38	0	0
Non - Current portion of borrowings	39	0	0
Service concession liability	40	0	0
Total Non-current liabilities		2,949,862	0

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

Description	Notes	2021/22	2020/21
		Kshs	Kshs
Total Liabilities		(2,949,862)	0
Net assets			
Revaluation reserve		0	0
Accumulated surplus/Deficit		0	0
Capital Fund		0	0
		0	0
Total Net Assets and Liabilities		(2,197,663.1)	0

(The notes set out on pages 1 to x form an integral part of the Annual Financial Statements.)

The Hospital's financial statements were approved by the Board on 13/7/2023 and signed on its behalf by:


 Godfrey Wambaa	 Anne Njuguna	 Dr. James Muhuni
Chairman	Head of Finance	Medical Superintendent
Board of Management	ICPAK No:29567	


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

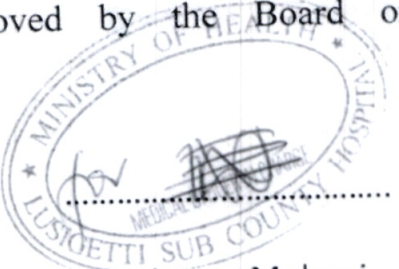
X. Statement of Changes in Net Asset for The Year Ended 30 June 2022

	Revaluation reserve	Accumulated surplus/Deficit	Capital Fund	Total
As at July 1, 2020	0	0	0	0
Revaluation gain	0	0	0	0
Surplus/(deficit) for the year	0	0	0	0
Capital/Development grants	0	0	0	0
As at June 30, 2021	0	0	0	0
At July 1, 2021	0	0	0	0
Revaluation gain	0	0	0	0
Surplus/(deficit) for the year	0	0	0	0
Capital/Development grants	0	0	0	0
At June 30, 2022	0	0	0	0

The Hospital's financial statements were approved by the Board on 13/11/2023 and signed on its behalf by:


 Godfrey Wambaa
 Chairman
 Board of Management


 Anne Njuguna
 Head of Finance
 ICPAK No:29567


 Dr. James Muhuni
 Medical Superintendent

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

Statement of Cash Flows for The Year Ended 30 June 2022

Description	Note	2021/22 Kshs	2020/21 Kshs
Cash flows from operating activities			
Receipts			
Transfers from the County Government		72,910,556	0
Grants from donors and development partners		0	0
Transfers from other Government entities		0	0
Public contributions and donations		0	0
Rendering of services- Medical Service Income		2,533,583	0
Revenue from rent of facilities		0	0
Finance / interest income		0	0
Other receipts(<i>specify</i>)		0	0
Total Receipts		75,444,139	0
Payments		0	0
Medical/Clinical costs		525,448	0
Employee costs		72,910,556	0
Board of Management Expenses		0	0
Repairs and maintenance		139,040	0
Grants and subsidies		0	0
General expenses		276,262	0
Finance costs		0	0
Refunds paid out		0	0
Total Payments		73,991,040	0
Net cash flows from operating activities	41		0
Cash flows from investing activities			
Purchase of property, plant, equipment, & intangible assets		(0)	(0)
Proceeds from the sale of property, plant, and equipment		0	0
Acquisition of investments		0	0
Net cash flows used in investing activities		(0)	(0)
Cash flows from financing activities			
Proceeds from borrowings		0	0

Description		2021/22	2020/21
	Note	Kshs	Kshs
Repayment of borrowings		0	0
Capital grants received		0	0
Net cash flows used in financing activities		(0)	(0)
Net increase/(decrease) in cash and cash equivalents		0	(0)
Cash and cash equivalents at 1 July	27	748.90	0
Cash and cash equivalents at 30 July	27	748.90	0

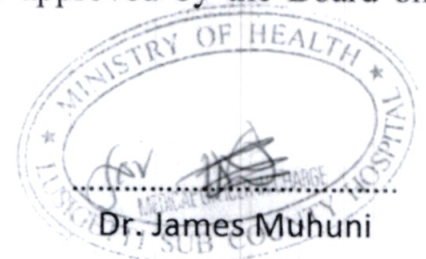
The notes set out on pages 1 to x form an integral part of the Annual Financial Statements. The Hospital's financial statements were approved by the Board on 13/7/2023 and signed on its behalf by:



Godfrey Wambaa..
Chairman
Board of Management



Anne Njuguna
Head of Finance
ICPAK No: 29567



Dr. James Muhuni
Medical Superintendent

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

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

Description	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilisation
	a	b	c=(a+b)	d	e=(c-d)	f=d/c
	Kshs	Kshs	Kshs	Kshs	Kshs	%
Revenue						
Transfers from the County Government	0	0	0	0	0	%
Grants from donors and development partners	0	0	0	0	0	%
Transfers from other Government entities	0	0	0	0	0	%
Public contributions and donations	0	0	0	0	0	%
Rendering of services- Medical Service Income			1,449,918	2,533,583	(1,083,665)	174.7%
Revenue from rent of facilities	0	0	0	0	0	%
Finance / interest income	0	0	0	0	0	%
Other receipts (<i>specify</i>) <i>nhif</i>			0	1,706,500	(1,706,500)	0%
Total income	0	0	1,449,918	4,240,083	2,790,165	%
Expenses						
Medical/Clinical costs		0	649,444			%
Employee costs		0	369,434			%
Remuneration of directors	0	0	0	0	0	%
Repairs and maintenance			85,540			%

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

Grants and subsidies	0	0	0	0	0	%
General expenses		0	522,757			%
Finance costs	0	0	0	0	0	0%
Refunds	0	0	0	0	0	0%
Surplus for the period	0	0	0	0	0	%
Capital expenditure	0	0	0	0	0	%

The notes set out on pages 1 to x form an integral part of the Annual Financial Statements. The Hospital's financial statements were approved by the Board on 13/7/2023 and signed on its behalf by:



Godfrey Wambaa
 Chairman
 Board of Management



.....

Anne Njuguna
 Head of Finance
 ICPAK No:29567



Dr James Muhuni
 Medical Superintendent

XII. Notes To the Financial Statements

1. General Information

Lusigetti entity is established by and derives its authority and accountability from Kiambu County 2019 Act. The entity is wholly owned by the Government of Kenya and is domiciled in Kenya. The entity's principal activity is treating and serving patients.

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. The financial statements have been prepared and presented in Kenyan Shillings, which is the functional and reporting currency of the *Lusigetti Level Four Hospital*.

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

3. Adoption of New and Revised Standards

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

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

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

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Standard	Effective date and impact:
	<p>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> <p>(b) The key features of the operation of those social benefit schemes; and</p> <p>(c) The impact of such social benefits provided on the Entity's financial performance, financial position and cash flows.</p>
<p>Amendments to Other IPSAS resulting from IPSAS 41, Financial Instruments</p>	<p>Applicable: 1st January 2023:</p> <p>a) Amendments to IPSAS 5, to update the guidance related to the components of borrowing costs which were inadvertently omitted when IPSAS 41 was issued.</p> <p>b) Amendments to IPSAS 30, regarding illustrative examples on hedging and credit risk which were inadvertently omitted when IPSAS 41 was issued.</p> <p>c) Amendments to IPSAS 30, to update the guidance for accounting for financial guarantee contracts which were inadvertently omitted when IPSAS 41 was issued.</p> <p>Amendments to IPSAS 33, to update the guidance on classifying financial instruments on initial adoption of accrual basis IPSAS which were inadvertently omitted when IPSAS 41 was issued.</p>
<p>Other improvements to IPSAS</p>	<p><i>Applicable 1st January 2023</i></p> <ul style="list-style-type: none"> • <i>IPSAS 22 Disclosure of Financial Information about the General Government Sector.</i>

Standard	Effective date and impact:
	<p>Amendments to refer to the latest System of National Accounts (SNA 2008).</p> <ul style="list-style-type: none"> ● <i>IPSAS 39: Employee Benefits</i> <p>Now deletes the term composite social security benefits as it is no longer defined in IPSAS.</p> <ul style="list-style-type: none"> ● <i>IPSAS 29: Financial instruments: Recognition and Measurement</i> <p>Standard no longer included in the 2021 IPSAS handbook as it is now superseded by IPSAS 41 which is applicable from 1st January 2023.</p>
IPSAS 43	<p><i>Applicable 1st 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 cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
<p>IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations</p>	<p><i>Applicable 1st 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</p>

Standard	Effective date and impact:
	results of discontinued operations to be presented separately in the statement of financial performance.

ii. Early adoption of standards

The entity did not early – adopt any new or amended standards in the year xx/xx

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 fair value and recognized on obtaining control of the asset (*cash, goods, services, or 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 entity and can be measured reliably.

Revenue from exchange transactions

Rendering of services

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

Sale of goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery

of the goods and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to the entity.

Interest income

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

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the entity's right to receive payments is established.

Rental income

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

b) Budget information

The original budget for FY 2022 was approved by the Board on 10th August 2022. 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, the entity recorded additional appropriations of nil on the FY 2021/2022 budget following the Board's approval. The entity'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 an 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.

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.

c) Investment property

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

Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over a period of 2021/2022 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 is

service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

d) Property, plant and equipment

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

as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

e) 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 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.

f) 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 any 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.

g) 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.

h) Financial instruments

Financial assets

Initial recognition and measurement

Financial assets within the scope of IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loan and receivables, held-to-maturity investments or available-for-sale financial assets, as appropriate. The Entity determines the classification of its financial assets at initial recognition.

Loans and receivables

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

Held-to-maturity

Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as held to maturity when the Entity has the positive

intention and ability to hold it to maturity. After initial measurement, held-to-maturity investments are measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. The losses arising from impairment are recognized in surplus or deficit.

Impairment of financial assets

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

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

Financial liabilities

Initial recognition and measurement

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

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

Loans and borrowing

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortized cost using the effective interest method. Gains and losses are recognized in surplus or deficit when the liabilities are derecognized as well as through the effective interest method amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

i) Inventories

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

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

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

After initial recognition, inventory is measured at the lower cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower cost and the current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of 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.

j) Provisions

Provisions are recognized when the Entity has a present obligation (legal or constructive) 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.

Contingent liabilities

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

Contingent assets

The 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.

k) Nature and purpose of reserves

The Entity does not create or maintain reserves in terms of specific requirements.

l) 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.

m) 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.

n) Foreign currency transactions

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

o) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is

being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

p) Related parties

The 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 the Entity, or vice versa. Members of key management are regarded as related parties and comprise the directors, the CEO/principal and senior managers.

q) 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 Entity recognizes the 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 Entity also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

r) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits (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 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 the

financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

s) Comparative figures

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

t) Subsequent events

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

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the 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.

6. Transfers From The County Government

Description	2021/22	2020/21
	KShs	KShs
Unconditional grants		
Operational grant	0	0
Level 5 grants	0	0
Other grants	0	0
	0	0
Conditional grants		
User fee forgone	0	0
Transforming health services for Universal care project (THUCP)	0	0
DANIDA	0	0
Wards Development grant	0	0
Paediatric block grant	0	0
Administration block grant	0	0
Laboratory grant	0	0
Total government grants and subsidies	0	0

6 Transfers from The County Government

Name of the Entity sending the grant	Amount recognized to Statement of financial performance KShs	Amount deferred under deferred income KShs	Amount recognised in capital fund.	Total grant income during the year	Total 2020/21
			KShs	KShs	KShs
Kiambu County Government	0	0	0	0	0
Total	0	0	0	0	0

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7. In Kind Contributions from The County Government

Description	2021/22	2020/21
	KShs	KShs
Salaries and wages	72,910,556	0
Pharmaceutical and Non-Pharmaceutical Supplies	4,564,491	0
Medical supplies-Drawings Rights (KEMSA)	0	0
Utility bills	0	0
Total grants in kind	77,475,047	0

8. Grants From Donors and Development Partners

Description	2021/22	2020/21
	KShs	KShs
Cancer Centre grant- DANIDA	0	0
World Bank grants	0	0
Paediatric ward grant- JICA	0	0
Research grants	0	0
Other grants (<i>specify</i>)	0	0
Total grants from development partners	0	0

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

Name of the Entity sending the grant	Amount recognized to Statement of financial performance	Amount deferred under deferred income	Amount recognised in capital fund.	Total grant income during the year	Total 2020/21
	KShs	KShs	KShs	KShs	KShs
Donor e.g., DANIDA	0	0	0	0	0
JICA	0	0	0	0	0
World Bank	0	0	0	0	0
Total	0	0	0	0	0

9. Transfers From Other Government Entities

Description	2021/22	2020/21
	KShs	KShs
Transfer from National Government (Ministry of Health)	0	0
Transfer from National Hospital	0	0
Transfer from Institute	0	0
Total Transfers	0	0

10. Public Contributions and Donations

Description	2021/22	2020/21
	KShs	KShs
Public donations	0	0
Donations from local leadership	0	0
Donations from religious institutions	0	0
Donations from other international organisations and individuals	0	0
Other donations(<i>specify</i>)	0	0
Donations in kind-amortised	0	0
Total donations and sponsorships	0	0

10 (a) Reconciliations of amortised grants

Description	2021/22	2020/21
	KShs	KShs
Balance unspent at beginning of year	0	0
Current year receipts	0	0
Amortised and transferred to revenue	0	0
Conditions to be met – remain liabilities	0	0

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11. Rendering of Services-Medical Service Income

Description	2021/22	2020/21
	KShs	KShs
Pharmaceuticals	1,000,000	0
Non-Pharmaceuticals	363,583	0
Laboratory	1,000,000	0
Radiology	0	0
Orthopedic and Trauma Technology	0	0
Theatre	0	0
Accident and Emergency Service	0	0
Anesthesia Service	0	0
Ear Nose and Throat service	0	0
Nutrition service	0	0
Cancer centre service	0	0
Dental services	120,000	0
Reproductive health	50,000	0
Paediatrics services	0	0
Farewell home services	0	0
Other medical services income	0	0
Total revenue from the rendering of services	2,533,583	0

12. Revenue From Rent of Facilities

Description	2021/22	2020/21
	KShs	KShs
Residential property	0	0
Commercial property	0	0
Total Revenue from rent of facilities	0	0

13. Finance /Interest Income

Description	2021/22	2020/21
	KShs	KShs
Cash investments and fixed deposits	0	0
Interest income from short- term/ current deposits	0	0
Interest income from Treasury Bills	0	0
Interest income from Treasury Bonds	0	0
Interest from outstanding debtors	0	0
Total finance income	0	0

14. Other Income

Description	2021/22	2020/21
	KShs	KShs
Insurance recoveries	0	0
Income from sale of tender	0	0
Services concession income	0	0
Sale of goods (water, publications, containers etc)	0	0
Total other income	0	0

15. Medical/ Clinical Costs

Description	2021/22	2020/21
	KShs	KShs
Dental costs/ materials	0	0
Laboratory chemicals and reagents	36,857	0
Public health activities	0	0
Food and Ration	190,995	0
Uniform, clothing, and linen	0	0
Dressing and Non-Pharmaceuticals	110,059	0
Pharmaceutical supplies	117,983	0
Health information stationery	59,750	0
Reproductive health materials	0	0
Sanitary and cleansing Materials	0	0
Purchase of Medical gases	0	0
X-Ray/Radiology supplies	0	0
Other medical related clinical costs (<i>set</i>)	133,800	0
Total medical/ clinical costs	649,444	0

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16. Employee Costs

Description	2021/22	2020/21
	KShs	KShs
Salaries, wages, and allowances	72,910,556	0
Contributions to pension schemes	12,000	0
Service gratuity	0	0
Performance and other bonuses	0	0
Staff medical expenses and Insurance cover	24,000	0
Group personal accident insurance and WIBA	0	0
Social contribution	0	0
Other employee costs (<i>specify</i>)	0	0
Employee costs	72,946,556	0

17. Board of Management Expenses

Description	2021/22	2020/21
	KShs	KShs
Chairman's Honoraria	0	0
Sitting allowance	0	0
Mileage	0	0
Insurance expenses	0	0
Induction and training	0	0
Travel and accommodation allowance	0	0
Airtime allowances	0	0
Total	0	0

18. Depreciation And Amortization Expense

Description	2021/22	2020/21
	KShs	KShs
Property, plant and equipment	0	0
Intangible assets	0	0
Investment property carried at cost	0	0
Total depreciation and amortization	0	0

19. Repairs And Maintenance

Description	2021/22	2020/21
	KShs	KShs
Property- Buildings	0	0
Medical equipment	30,000	0
Office equipment	0	0
Furniture and fittings	10,000	0
Computers and accessories	0	0
Motor vehicle expenses	115,540	0
Maintenance of civil works	0	0
Total repairs and maintenance	155,540	0

20. Grants And Subsidies

Description	2021/22	2020/21
	KShs	KShs
Community development and social work	0	0
Education initiatives and programs	0	0
Free/ subsidised medical camp	0	0
Disability programs	0	0
Free cancer screening	0	0
Other grants and subsidies(<i>specify</i>)	0	0
Total grants and subsidies	0	0

21. General Expenses

Description	2021/22	2020/21
	KShs	KShs
Advertising and publicity expenses	0	0
Catering expenses	0	0
Waste management expenses	0	0
Insecticides and rodenticides	0	0
Audit fees	0	0
Bank charges	2,538	0
Conferences and delegations	0	0

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Description	2021/22	2020/21
	KShs	KShs
Consultancy fees	0	0
Contracted services	75,500	0
Electricity expenses	35,402	0
Insurance	0	0
Research and development expenses	0	0
Travel and accommodation allowance	0	0
Legal expenses	0	0
Licenses and permits	0	0
Courier and postal services	0	0
Printing and stationery	59,750	0
Hire charges	0	0
Rent expenses	0	0
Water and sewerage costs	102,310	0
Skills development levies	0	0
Telephone and mobile phone services	0	0
Internet expenses	0	0
Staff training and development	0	0
Subscriptions to professional bodies	0	0
Subscriptions to newspapers periodical, magazines, and gazette notices	0	0
Library books/Materials	0	0
Parking charges	0	0
Total General Expenses	275,500	

22. Finance Costs

Description	2021/22	2020/21
	KShs	KShs
Borrowings (amortized cost) *	0	0
Finance leases (amortized cost)	0	0
Interest on Bank overdrafts/Guarantees	0	0
Interest on loans from commercial banks	0	0
Total finance costs	0	0

23. Gain/Loss On Disposal Of Non-Current Assets

Description	2021/22	2020/21
	KShs	KShs
Property, plant, and equipment	0	0
Intangible assets	0	0
Other assets not capitalised (<i>specify</i>)	0	0
Total gain on sale of assets	0	0

24. Unrealized Gain On Fair Value Investments

Description	2021/22	2020/21
	KShs	KShs
Investments at fair value	0	0
Total gain	0	0

25. Medical Services Contracts Gains /Losses

Description	2021/22	2020/21
	KShs	KShs
Comprehensive care contracts with NHIF	0	0
Non- Comprehensive contracts care with NHIF	0	0
Linda Mama Program	0	0
Waivers and Exemptions	0	0
Total Gain/Loss	0	0

26. Impairment Loss

Description	2021/22	2020/21
	KShs	KShs
Property, plant, and equipment	0	0
Intangible assets	0	0
Total impairment loss	0	0

27. Cash And Cash Equivalents

Description	2021/22	2020/21
	KShs	KShs
Current accounts	748.90	0
On - call deposits	0	0
Fixed deposits accounts	0	0
Cash in hand	0	0
Others(<i>specify</i>)- Mobile money	0	0
Total cash and cash equivalents	0	0

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

Description		2021/22	2020/21
Financial institution	Account number	KShs	KShs
a) Current account			
Kenya Commercial bank		748.90	0
Equity Bank, etc		0	0
Sub- total		748.90	0
b) On - call deposits			
Kenya Commercial bank		0	0
Equity Bank – etc		0	0
Sub- total		0	0
c) Fixed deposits account			
Bank Name		0	0
Sub- total		0	0
d) Others(<i>specify</i>)		0	0
cash in hand		0	0
Mobile money- Mpesa, Airtel money		0	0
Sub- total		748.90	0
Grand total		748.90	0

28. Receivables From Exchange Transactions

Description	2021/22	2020/21
	KShs	KShs
Medical services receivables	0	0
Rent receivables	0	0
Other exchange debtors	0	0
Less: impairment allowance	0	0
Total receivables	0	0

29. Receivables From Non-Exchange Transactions

Description	2021/22	2020/21
	KShs	KShs
Transfers from the County Government	0	0
Undisbursed donor funds	0	0
Other debtors (<i>non-exchange transactions</i>)	0	0
Less: impairment allowance	0	0
Total	0	0

30. Inventories

Description	2021/22	2020/21
	KShs	KShs
Pharmaceutical supplies	684,680	0
Maintenance supplies	0	0
Food supplies	53,270	0
Linen and clothing supplies	0	0
Cleaning materials supplies	0	0
General supplies	13,500	0
Less: provision for impairment of stocks	0	0
Total	751,450	0

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Description	Land	Buildings and Civil works	Motor vehicles	Furniture, fittings, and office equipment	ICT Equipment	Plant and medical equipment	Capital Work in progress	Total
Depreciation for the year	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0	0
Impairment	0	0	0	0	0	0	0	0
At 30 June 2021	0	0	0	0	0	0	0	0
At July 2021	0	0	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0	0
Impairment	0	0	0	0	0	0	0	0
Transfer/adjustment	0	0	0	0	0	0	0	0
At 30 th June 2022	0	0	0	0	0	0	0	0
Net book values	0	0	0	0	0	0	0	0
At 30 th June 2021	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0

32. Intangible Assets-Software

Description	2021/22	2020/21
	KShs	KShs
Cost		
At beginning of the year	0	0
Additions	0	0
Additions-Internal development	0	0
Disposal	0	0
At end of the year	0	0
Amortization and impairment		
At beginning of the year	0	0
Amortization for the period	0	0
Impairment loss	0	0
At end of the year	0	0
NBV	0	0

33. Investment Property

Description	2021/22	2020/21
	KShs	KShs
At beginning of the year	0	0
Additions	0	0
Fair value gain	0	0
Depreciation (<i>where investment property is at cost</i>)	0	0
At end of the year	0	0

34. Trade And Other Payables

Description	2021/22	2020/21
	KShs	KShs
Trade payables	2,578,128	0
Employee dues	371,734	0
Third-party payments (<i>unremitted payroll deductions</i>)	0	0
Audit fee	0	0
Doctors' fee	0	0
Total trade and other payables	2,949,862	0

35. Refundable Deposits from Customers/Patients

Description	2021/22	2020/21
	KShs	KShs
Medical fees paid in advance	0	0
Credit facility deposit	0	0
Rent deposits	0	0
Others (<i>specify</i>)	0	0
Total deposits	0	0

36. Provisions

Description	Leave provision	Bonus provision	Other provision	Total
	KShs	KShs	KShs	KShs
Balance at the beginning of the year	0	0	0	0
Additional Provisions	0	0	0	0
Provision utilised	0	0	0	0
Change due to discount & time value for money	0	0	0	0
Total provisions	0	0	0	0
Current Provisions	0	0	0	0
Non-Current Provisions	0	0	0	0
Total Provisions	0	0	0	0

37. Finance Lease Obligation

Description	2021/22	2020/21
	Kshs	Kshs
Current Lease obligation	0	0
Long term lease obligation	0	0
Total	0	0

38. Deferred Income

Description	2021/22 KShs	2020/21 KShs
Current Portion	0	0
Non-Current Portion	0	0
Total	0	0

38 (a) The deferred income movement is as follows:

Description	National government	International funders/ donors	Public contributions and donations	Total
Balance b/f	0	0	0	0
Additions during the year	0	0	0	0
Transfers to Capital fund	0	0	0	0
Transfers to statement of financial performance	0	0	0	0
Other transfers (<i>Specify</i>)	0	0	0	0
Balance C/F	0	0	0	0

39. Borrowings

Description	2021/22 KShs	2020/21 KShs
Balance at beginning of the period	0	0
External borrowings during the year	0	0
Domestic borrowings during the year	0	0
Repayments of external borrowings during the year	0	0
Repayments of domestic borrowings during the year	0	0
Balance at end of the period	0	0

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39. (a) Breakdown of Long- And Short-Term Borrowings

Description	2021/22	2020/21
	KShs	KShs
Current Obligation	0	0
Non-Current Obligation	0	0
Total	0	0

40. Service Concession Arrangements

Description	2021/2	2020/2
	2	1
	KShs	KShs
Fair value of service concession assets recognized under PPE	0	0
Accumulated depreciation to date	0	0
Net carrying amount	0	0
Service concession liability at beginning of the year	0	0
Service concession revenue recognized	0	0
Service concession liability at end of the year	0	0

41. Cash Generated from Operations

	2021/22	2020/21
	KShs	KShs
Surplus for the year before tax		
Adjusted for:		
Depreciation	0	0
Non-cash grants received	0	0
Impairment	0	0
Gains and losses on disposal of assets	0	0
Contribution to provisions	0	0
Contribution to impairment allowance	0	0
Working Capital adjustments		
Increase in inventory	0	0
Increase in receivables	0	0
Increase in deferred income	0	
Increase in payables	0	0
Increase in payments received in advance	0	0
Net cash flow from operating activities	0	0

42. 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 company's overall risk management programme focuses on the unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The company does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The 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 company's management based on prior experience and their assessment of the current economic environment. The carrying amount of financial assets recorded in the financial statements representing the entity's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

Notes to the Financial Statements (Continued)

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
At 30 June 2020				
Receivables from exchange transactions	0	0	0	0
Receivables from –non-exchange transactions	0	0	0	0
Bank balances	0	0	0	0
Total	0	0	0	0
At 30 June 2022				
Receivables from exchange transactions	0	0	0	0
Receivables from –non-exchange transactions	0	0	0	0
Bank balances	0	0	0	0
Total	0	0	0	0

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the company has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The entity has significant concentration of credit risk on amounts due from 1st July, 2021. The board of management sets the company’s credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

(ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the hospital’s board of management who have built an appropriate liquidity risk management framework for

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

	Less than 1 month Kshs	Between 1- 3 months Kshs	Over 5 months Kshs	Total Kshs
At 30 June 2021				
Trade payables	0	0	0	0
Current portion of borrowings	0	0	0	0
Provisions	0	0	0	0
Deferred income	0	0	0	0
Employee benefit obligation	0	0	0	0
Total	0	0	0	0
At 30 June 2022	0	0	0	0
Trade payables	0	0	0	0
Current portion of borrowings	0	0	0	0
Provisions	0	0	0	0
Deferred income	0	0	0	0
Employee benefit obligation	0	0	0	0
Total	0	0	0	0

(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 company's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the 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:

	KShs	Other currencies	Total
	Kshs	Kshs	Kshs
At 30 June 2022	0	0	0
Financial assets (investments, cash, debtors)	0	0	0
Liabilities			
Trade and other payables	0	0	0
Borrowings	0	0	0
Net foreign currency asset/(liability)	0	0	0

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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.

	KShs	Other currencies	Total
	Kshs	Kshs	Kshs
At 30 June 2022			
Financial assets (investments, cash, debtors)	0	0	0
Liabilities			
Trade and other payables	0	0	0
Borrowings	0	0	0
Net foreign currency asset/(liability)	0	0	0

Foreign currency sensitivity analysis

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

	Change in currency rate	Effect on Profit before tax	Effect on equity
	Kshs	Kshs	Kshs
20xx			
Euro	10%	0	0
USD	10%	0	0
20xx			
Euro	10%	0	0
USD	10%	0	0

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 company's interest rate risk arises from bank deposits. This exposes the company to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the company's deposits.

Management of interest rate risk

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

Sensitivity analysis

The 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 0.00. A rate increase/decrease of 5% would result in a decrease/increase in surplus of KShs 0.00.

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:

	2021/22	2020/21
	Kshs	Kshs
Revaluation reserve	0	0
Retained earnings	0	0
Capital reserve	0	0
Total funds	0	0
Total borrowings	0	0
Less: cash and bank balances	(0)	(0)
Net debt/ (<i>excess cash and cash equivalents</i>)	0	0
Gearing	0%	0%

43. 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.

Government of Kenya

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

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Description	2021/22 Kshs	2020/21 Kshs
Transactions with related parties		
a) Services offered to related parties		
Services to Hospital	0	0
Sales of services to Hospital	0	0
Total	0	0
b) Grants from the Government		
Grants from County Government	0	0
Grants from the National Government Entities	0	0
Donations in kind	0	0
Total	0	0
c) Expenses incurred on behalf of related party		
Payments of salaries and wages for Hospital employees	0	0
Payments for goods and services for Hospital	0	0
Total	0	0
d) Key management compensation		
Directors' emoluments	0	0
Compensation to the medical Sup	0	0
Compensation to key management	0	0
Total	0	0

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44. Segment Information

45. Contingent Liabilities

Contingent liabilities	2021/22	2020/21
	Kshs	Kshs
Court case Hospital against the company	0	0
Bank guarantees in favour of subsidiary	0	0
Total	0	0

46. Capital Commitments

Capital Commitments	2021/22	2020/21
	Kshs	Kshs
Authorised For	0	0
Authorised And Contracted For	0	0
Total	0	0

47. Events After The Reporting Period

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

48. Ultimate And Holding Entity

The entity is a State Corporation/ or a Semi- Autonomous Government Agency under the Ministry of Health. Its ultimate parent is the Government of Kenya.

49. Currency

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

III. 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)
N/A	N/A	N/A	N/A	N/A

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						

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Status of Projects completion

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

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APPENDIX IV: Inter-Entity Confirmation Letter

The wishes to confirm the amounts disbursed to you as at 30th June 2022 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate the column E in the table below Please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by Lussigetti Level 4 Hospital as at 30th June 2022

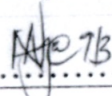
Reference Number	Date Disbursed	Amounts Disbursed by [SC/SAGA/Fund] (KShs) as at 30th June 2022				Amount Received by [beneficiary entity] (KShs) as at 30 th June 2021 (E)	Differences (KShs) (F)=(D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D)=(A+B+C)		
Total							

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

Head of Accountants department of beneficiary entity:

Name : ANNE NJUGUNA

Sign



Date

13/7/2023

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APPENDIX VI : Disaster Expenditure Reporting Template

Date: 23/9/2022
 Entity : Lussigetti Level 4 Hospital

Period to which this report refers 2021/2022	Year 2021/2022			Quarter		
Name of Reporting Officer	Dr James Muhuni					
Contact details of the reporting officer:	Email : nmuhuni@gmail.com			Telephone : 0711 859864		
Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

