

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

TOM MBOYA MEMORIAL LEVEL 4 HOSPITAL

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

COUNTY GOVERNMENT OF HOMA BAY

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Issued 30th June 2022



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**TOM MBOYA MEMORIAL SUB- COUNTY
LEVEL 4 HOSPITAL
(HomaBay County Government)**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2022

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

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I. Key Entity Information and Management

(a) Background information

Tom Mboya Memorial is a level (4) hospital established under gazette notice number 13505 and is domiciled in Homa Bay County under the Department of Health Services. The hospital is governed by a Board of Management.

(b) Principal Activities

The principal activity of the facility is to provide essential health care based on scientifically sound and socially acceptable methods and technology. Our Vision and Mission are anchored on that of the Department of Health Services, Homa Bay County,

Vision

To ensure that Rusinga Island and its environment become and remain an area free of preventable diseases and controllable ill health.

Mission

To provide sustainable, technologically- driven, evidence based and client- centred health services.

Key Management

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

- Homa Bay County Department of Health Services
- Board of Management
- Accounting Officer/ Medical Superintendent
- Management

(c) 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.	Clinical Officer In charge	Robert Nyatieno
2.	Facility Accountant	Benson O. Ouma
3.	Health Administrator	Isaiah Okinyi Olang'
4.	Nursing Officer In charge	Lidya Kakia

(d) Fiduciary Oversight Arrangements

Clinical Research and Standards Committee.

1. Robert Nyatieno- Chairman
2. Betha Odhiambo
3. Margaret Magolo

Audit committee

1. Lidya Kakia- Chairperson
2. Isaiah Okinyi
4. Linet Obare

Risk Committee

1. Edward Akumu- Chairman
2. Joan Lumumba
3. Penina Ojala

(e) Entity Headquarters

Homa Bay County
Department of Health Services
P.O. Box 52- 40300
HOMA BAY
KENYA

(f) Entity Contacts

P.O. BOX 50 – 40305, MBITA.
Email: Tommboyalevel4hospital@gmail.com

(g) Entity Bankers

Kenya Commercial Bank, Mbita Branch
Account no. 1164404172





(h) Independent Auditors

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


(i) Principal Legal Adviser

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



II The Board of Management


Ref	Directors	Details
1.	 Ruth Ochieng	BoM Chairperson Key profession/academic qualification KCSE Community Worker
2.	 Boaz Omira Misasa	Representative of PWD Key profession/academic qualification KCPE Community Worker
3.	 Semekia Wakiaga	Representative of CBO Key profession/academic qualification KCPE Community Worker
4.	 Jimkraft Odhiambo	Representative of CBO Key profession/academic qualification Bachelor's Degree in Theology Reverent Pastor

**Tom Mboya Memorial Sub- County Level 4 Hospital (Homa Bay County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2022**

5.	 Fostine Opiyo Odhiambo	Youth Representative Key profession/academic qualification Bachelor's Degree in Human Resourc Management Consultancy Services
6.	Ward Administrator	Member
7.	Sub- County MoH	Member
8.	MEDSUP	Secretary

III. Management Team

Ref	Management	Details
1.	 <p>Manager 1 Robert Ouko Nyatieno, Key profession/academic qualifications: Clinical Officer: Diploma in Clinical Medicine and Surgery, Degree in Health System Management</p>	<p>Clinical Officer In charge</p>
2.	 <p>Manager 2 Benson Oketch Ouma Key profession/academic qualifications: Accountant: Holder of MBA (Finance) & CPA II Section I</p>	<p>Facility Accountant in charge</p>

<p>3.</p>	 <p>Manager 3 Isaiah Okinyi Olang' Key profession/academic qualifications: Bachelor of Business Administration- Finance</p>	<p>Health Administrator</p>
<p>4.</p>	 <p>Manager 4 Lydia Seredi Kakia Key profession/academic qualifications: Diploma- Kenya Registered Community Health Nurse</p>	<p>Nursing Officer In - Charge</p>

Chairman's Statement

During the financial year under review, the following activities were approved by the board for implementation:

- Repairs of the water line to ensure the facility has clean reliable running water
- Fumigation to control bats
- Renovations to replace asbestos with iron sheets and put tiles on the floor
- Repairs of a used ambulance given to the facility from Mbita

Successes Consolidated

A repair of the water system was carried out that ensured clean treated running water for the facility. The facility also repaired the ambulance which is currently offering a wonderful service that has made the number of clients to increase in maternity with an increased income. Cleaning has also been made easy by having white tiles on the hospital floor.

Challenges Being Faced

The main challenge we faced in the financial year under review is lack of adequate funds to realise all the planned activities. The facility does not receive any support in form of grant from the County Government of Homa Bay and mainly depend on Medical Service Income in form of Facility Improvement Fund (FIF) collected from patients and NHIF claims.

Way Forward/ future outlook for the hospital

The County Government of Homa Bay should provide the Grant in Aid of the facility to enable it realize its development agenda. The hospital building is old with cracks on the wall making it to be a serious risk factor. The facility should be assisted financially to put up another hospital building to avert the looming crisis.

Chairperson: TOM ODIHAMBO

Sign: Tom



V. Report of The Chief Executive Officer

- Renovation of hospital block and building of 8 door pit latrine.
- Fencing of hospital and constructing hospital gate.
- Buying of laptops and printers to aid NHIF claims.
- Building of new block since the current ones are too old with huge cracks.

Challenges/ way forward

Medical Service Income in form of Facility Improvement Fund (FIF) collected from patients and NHIF claims are too inadequate to enable realization of development agenda. County Government of Homa Bay has also not been providing grants in aid to help in realizing our development agenda.

VI. Statement of Performance Against Predetermined Objectives

(Two-to-three pages)

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.

Tom Mboya Level 4 Hospital has four strategic pillars/ themes/issues and objectives within the current Strategic Plan for the FY 2021- FY 2022. These strategic pillars/ themes/ issues are as follows;

Pillar/theme/issue 1: To provide essential health care based on scientifically sound and socially acceptable methods and technology

Pillar /theme/issue 2: To ensure that Rusinga Island and its environment become and remain an area free of preventable diseases and controllable ill health.

Pillar /theme/issue 3: To ensure that the facility has a clean running and well treated water

Pillar /theme/issue 4: To carry out renovations and replace asbestos that is a health risk with iron sheets

Pillar /theme/issue 5: To repair the used Ambulance given from Mbita to help in emergency cases

The Facility develops its annual work plans based on the above 5 pillars/Themes/Issues. Assessment of the Board's performance against its annual work plan is done on a quarterly basis. The hospital achieved its performance targets set for the FY 2021/2022 period for its 5 strategic pillars, as indicated in the diagram below:

Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
Pillar /theme /issue 1: Provision of Health Care	1.To provide essential health care based on scientifically sound and socially acceptable methods and	Essential health care was provided	The facility won the confidence and trust of residents and the number of clients seen during the year grew higer	In FY 2021/22, the facility raised Kshs 9,274,380 from FIF and NHIF which is 13 times higher than the Kshs 730,410 raised the previous year, an

	technology		than any year before	increase of 1,170%
Pillar /theme/ issue 2: Making Rusinga to be free from preventable diseases and controllable ill health	2.To ensure that Rusinga Island and its environment become and remain an area free of preventable diseases and controllable ill health. ●	Community Health Officers (CHOs) and Community Health Volunteers organised Outreach programs along the beaches, villages and centres	Making Rusinga to be free from preventable diseases and controllable ill health	2.To ensure that Rusinga Island and its environment become and remain an area free of preventable diseases and controllable ill health.
Pillar /theme/ issue 3: Provision of clean running and well treated water to the facility	3.To ensure that the facility has a clean running and well treated water	Water system was repaired and there is water in the facility	The hospital has become cleaner and safer compared to the days it never had running water	There is adequate water flowing in all taps within the facility. Two new 10,000 litter tanks have been purchased and installed with gutters to tap rain water as well.
Pillar /theme/ issue 4: Renovation, construction of a four door toilet and replacement of asbestos with iron sheets	5.To carry out renovations, replace asbestos with iron sheets, dispose the asbestos safely to evade the health risk, put tiles on the facility floor and construct a four door toilet	Asbestos on the facility roof were replaced with iron sheets, safe disposal done, four door toilet constructed and facility floor fully tiled	The health risk posed by asbestos has been solved. Cleanliness improved by white tiles on the facility floor and four door toilet constructed.	The facility has iron sheet roof, a new four door toilet and beautiful white tiles on the floor.
5:Repair of	To repair a used	The Ambulance	The challenge of	Since the facility got an

Ambulance	ambulance that the facility was given from Mbita	was repaired successfully	transporting patients on emergency cases was solved	ambulance, the number of maternity patients among others has kept growing due to before and after sales ambulance service that we offer.
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Clinical/ operational performance

- Bed capacity of the hospital - 25 beds
- Overall patient attendance during the year for both inpatient and outpatient - 4,941 patients
- Accident and Emergency attendance- 20 cases
- Specialised clinic attendance- 4,839 patients
- Average length of stay for in patient- 2 Days
- Bed occupancy rate- 20%
- Mortality rate- 0
- Surgical theatre utilisation (number of operations over a period of time)- 0
- Sponsorships and partnerships- 0

Financial performance that includes

- revenue sources,
- utilisation of funds etc

	Kshs
Revenue from exchange transactions	
Rendering of services- Medical Service Income	9,274,380
Revenue from rent of facilities	0
Finance /Interest Income	0
Balance brought forward	26,269
Revenue from exchange transactions	
Total revenue	9,300,649
Utilization of Funds	
Medical/Clinical costs	1,561,200
Employee costs	631,500
Board of Management Expenses	145,500
Depreciation and amortization expense	0
Repairs and maintenance	3,169,244
Grants and subsidies	0
General expenses	1,731,874
Acquisition of Assets	120,000
Total expenses	7,359,318
Net Surplus for the year	1,941,331

Sign _____



Robert Nyatiemo

Medical Supretendent



Environmental and Sustainability Reporting

Tom Mboya Level Four 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.

One of the objectives of Tom Mboya as a Health Facility is to protect and improve health of the entire population in the local neighbourhood of Rusinga Island and its environment by providing for environmental mitigation through Public Health Department. Our Public Health Officers regularly carry out Environmental and Social Assessment Procedures (ESAP) to ensure every human activity initiated in the region does not cause health risks.

Several environmental conservation activities were achieved during the period under review. Through the efforts of our public Health Department, we managed to have a four door public toilet constructed outside the hospital gate by Lake Victoria South Water Works Development Agency. The facility also constructed a four door toilet coupled with two bathrooms and demolished an old one that was posing health risk to patients and staff.

Other environmental and social sustainability measures have been addressed by constructing a burning chamber within the facility to keep the environment safe and clean to avoid unnecessary health risks. Being an old hospital the roofs of buildings were done using asbestos. During the period under review, the facility administration budgeted for and replaced asbestos on the hospital roof with coloured iron sheets. The asbestos were safely disposed of into an old pit latrine to minimise negative environmental impacts of asbestos as per the Code of Good Practices. For a long time the hospital has never had a running water which is a pre requisite for a health facility. The facility managed to reconstruct its water system and have water pumped direct from the lake for use as running water in the facility. Trees have also been planted and watering well organised to ensure healthy growth.

However, some of the measures to ensure complete implementation of the Code of Good Practices have been met by illiquidity challenges. The facility is yet to replace asbestos with iron sheets on the roof of staff houses in the following financial year among other measures.

Employee welfare

The facility has a mixed workforce consisting of county government staff, those seconded from development partners and casuals on temporary employment. We have gender considerations with 60% of the staff being females. The facility has deliberate efforts to improve the skills and knowledge of the work force by allowing staff to attend short term trainings and seminars relevant to their areas of competence. This is done in strict adherence to the set rules guiding the process. After training, there is continuous sharing of the training experiences, where the trained staff discusses with the rest of the hospital staff. This has ensured that the employees are oriented towards achieving the results as stated in the hospital's objectives.

To ensure occupational safety and Health Act 2007 (OSHA), the facility procures non pharmaceutical items for use by staff on duty which include face masks, hand gloves and sanitizers,

Market place practices

(a) Responsible competition practice.

The hospital organizes community dialogues through Community Health Officers (CHOs) and Community Health Volunteers (CHVs) to pass information regarding services offered and get to know where there is need to improve service delivery. We also have outreach programs where we visit beaches and offer integrated services ranging from immunization, covid vaccination, HIV testing and sensitization on the basics of preventing common diseases.

(b) Responsible Supply chain and supplier relations

The facility ensures timely settlement of debts whenever adequate funds are available to make it easy for suppliers to have trust and keep giving support by supplying on credit during hard times.

(c) Product stewardship

The facility has openly displayed a printed tabulation of patient rights on the notice board for all to read. A suggestion box has also been suspended on the wall and a complain register for implementation of the same. A staff seconded to the facility by MIMBA project does exit interviews for every client seen which helps the facility to take corrective measure towards the evaluation report.

(d) Corporate Social Responsibility / Community Engagements

The facility gives in kind donations to maternity patients that include washing basin, bathing soap and pampers upon delivery. We also have an ambulance which picks and drops back maternity patients among others who might be too weak to ride on motorbikes being that the island does not have public service vehicles. The hospital is also hosting KEMRI MIMBA study project that offers free ultra sound service to ante natal mothers

II 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 hospital are to provide treatment and health care services to the communities it serves which includes vaccinations, routine check-ups, community outreach, education and environmental concerns through public health among others

Results

The hospital treated a total of 4,941 patients during the period under review that included 128 deliveries among others. Several outreach programs were also organised along the beaches and public places where Covid vaccination, HIV tests and public awareness against prevention of common diseases was also carried out.

Board of Management

The members of the Board who served during the year are shown below.

Name	Portfolio
Ruth Ochieng	Chairperson
Boaz Omira Misasa	Representative of PWDs
Semekia Wakiaga	Representative of CBO
Jimkraft Odhiambo	Representative of CBO
Fostine Opiyo Odhiambo	Representative of Youths
Medical Superintendent	Secretary
Ward Administrator	Member
Sub County MoH	Member

Auditors

The Auditor General is responsible for the statutory audit of the *entity* in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015 for the year/period ended June 30, 2022.

By Order of the Board

Sign: _____

Robert Nyatieno- Medical Superintendent
Secretary of the Board



IX. Statement of Board of Management's Responsibilities

Section 164 of the Public Finance Management Act, 2012 requires the Board of Management to prepare financial statements in respect of Tom Mboya Level 4 Hospital, which give a true and fair view of the state of affairs of the facility at the end of the financial year/period and the operating results of the hospital for that year/period. The Board of Management is also required to ensure that Tom Mboya Level 4 Hospital keeps proper accounting records which disclose with reasonable accuracy the financial position of the health facility. The council members are also responsible for safeguarding the assets of hospital.


The Board of Management is responsible for the preparation and presentation of Tom Mboya Level 4 Hospital's financial statements, which give a true and fair view of the state of affairs of the hospital as at 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 facility, (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 Hospital; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

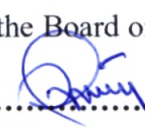
The Board of Management accepts responsibility for Tom Mboya Level Four Hospital's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012. The Board of Management members are of the opinion that the financial statements of Tom Mboya Level 4 Hospital give a true and fair view of the state of its transactions during the financial year ended June 30, 2022, and of the hospital's financial position as at that date. The Board members further confirm the completeness of the accounting records maintained for the hospital, which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

Nothing has come to the attention of the Board of Management to indicate that the 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 11/7/2022 and signed on its behalf by:


.....
Name: TOM ODHIAMBO.
Chairperson
Board of Management


.....
Name:
Accounting Officer



REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON TOM MBOYA MEMORIAL LEVEL 4 HOSPITAL FOR THE YEAR ENDED 30 JUNE, 2022 - COUNTY GOVERNMENT OF HOMA BAY

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 the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

Opinion

I have audited the accompanying financial statements of Tom Mboya Memorial Level 4 Hospital - County Government of Homa Bay set out on pages 1 to 17, which comprise of the statement of financial position as at 30 June, 2022, and the statement of financial

performance, statement of changes in net assets, statement of cash flows and 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, the financial statements present fairly, in all material respects, the financial position of Tom Mboya Memorial Level 4 Hospital - County Government of Homa Bay as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012, the Health Act, 2017 and the County Governments Act, 2012.

Basis for Opinion

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

Emphasis of Matter

Doubtful Sustainability of Services

The statement of financial performance reflects rendering of services income balance of Kshs.9,274,380 and as disclosed in Note 8 to the financial statements. Included is capitation claims and Linda Mama Program from the National Hospital Insurance Fund (NHIF) amount of Kshs.9,062,930.

NHIF reimburse the facility for in patient at a rate of Kshs.2,500 per day, normal deliver Kshs.5,000, Cesarean section Kshs.10,000, Linda mama rebates Kshs.2,500 per visit and outpatient of Kshs.300 per capitated patient per quarter.

The NHIF rebates to the Hospital of Kshs.9,062,930 constitutes 97 % of the total revenues generated which implies that the Hospital relies heavily on NHIF rebates for its continued operations. This casts doubt on the sustainability of services by the Hospital.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Basis for Conclusion

Deficiencies in Implementation of Universal Health Coverage (UHC)

Review of the Hospital's records revealed that it does not meet all the resourcing requirements in terms of facilities, infrastructure, services offered, and personnel requirements for a level four hospital as set out in the Kenya Quality Model for Health Checklist designed for Level 4 hospitals. The deficiencies observed are as analyzed below:

	Criteria	Minimum Required	Number in Hospital	Variances
1	Staffing Requirement			
	Medical Officers	16	0	16
	Anesthesiologists	2	0	2
	General Surgeons	2	0	2
	Gynaecologists	2	0	2
	Paediatricians	2	0	2
	Radiologists	2	0	2
	Registered Community Health Nurses	75	6	69
	Total	101	39	62
2	Services Offered			
	Surgical Services		Minor Surgery by Nurses and Clinical Officers	

	Criteria	Minimum Required	Number in Hospital	Variances
	Paediatric Services		Management is done by the Clinical Officers and Nurses	
	Gynaecology Services		Not done. They refer to Homa Bay County Referral Hospital	
	Radiology Services		Not done. They refer to Homa Bay County Referral Hospital	
	Renal Services		Not done. They refer to Homa Bay County Referral Hospital	
	Tuberculosis Services		Management is done by the Clinical Officers and Nurses	
3	Bed Capacity	150	30	120
4	Equipment & Machines			
	Incubators (New-Born)	5	0	5
	Cots	5	0	5
	Resuscitaire In Theatre	1	0	1
	Resuscitaire In Labour Ward	2	0	2
	Functional ICU Beds	6	0	6
	HDU Beds	6	0	6
	Renal Unit with Dialysis Machines	5	0	5
	Functional Operating Theatres Maternity and General	2	0	2

	Criteria	Minimum Required	Number in Hospital	Variances
5	Ambulances	1	1	0

These deficiencies contravene the First Schedule of the Health Act, 2017 and imply that accessing the highest attainable standard of health, which includes the right to health care services, including reproductive health care as required by Article 43(1) of the Constitution of Kenya, 2010 may not be achieved.

In the circumstances, Management was in breach of the law and quality of the health services offered at the facility may not be up to the required standards.

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

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of Risk Management Policy

Management had not established risk management policies, and risk management strategies, which include fraud prevention mechanisms and a system of risk management and internal controls that builds robust business operations.

In the circumstances, it was not possible to confirm the effectiveness of the internal controls, risk management and governance of Hospital.

2. Lack of Approved Disaster Recovery Plan, Approved IT Strategic Plan and Approved IT Policy

The Hospital does not have an approved Information System Disaster Recovery Plan, approved information technology policy, approved IT strategic plan and a Business Continuity Plan. This is contrary to Regulation 22(1)(b) of the Public Finance Management Act, County Governments Regulations, 2015 states the accounting officers shall, in accordance with Article 226(2) of the Constitution and Section 149(1) of the Act, be accountable to the County Assembly responsibilities for maintaining effective systems of internal control and the measures taken to ensure that they are effective.

In the circumstances, if a disruptive event occurs within the organization, affecting the information systems, it would be impossible to recover or continue operating normally. The organization may also suffer data loss and non-productivity.

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

Responsibilities of Management and the Board of Management

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

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

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

Those charged with governance are responsible for overseeing the Hospital's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to

governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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 governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal 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 control 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 Management.
- Conclude on the appropriateness of 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 sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Hospital to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 June, 2024

**Tom Mboya Memorial Sub- County Level 4 Hospital (Homa Bay County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2022**

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

Description	Notes	2021/22	2020/21
		Kshs	Kshs
Revenue from exchange transactions			
Rendering of services- Medical Service Income	8	9,274,380	730,410
Balance brought forward	14	26,269	63,320
Revenue from exchange transactions			0
Total revenue		9,300,649	793,730
Payments			
Medical/Clinical costs	9	1,561,200	408,000
Employee costs	10	631,500	120,000
Board of Management Expenses	11	145,500	33,000
Repairs and maintenance	12	3,169,244	70,820
General expenses	13	1,731,874	135,641
Acquisition of Assets	17	120,000	0
Total expenses		7,359,318	767,461
Net Surplus for the year		1,941,331	26,269

The Hospital's financial statements were approved by the Board on 11/7/2022 and signed on its behalf by:


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Chairman
Board of Management


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Head of Finance


.....

Medical Superintendent



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

Tom Mboya Memorial Sub- County Level 4 Hospital (Homa Bay County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2022

Description	Notes	2021/22	2020/21
		Kshs	Kshs
Assets			
Current assets			
Cash and cash equivalents	14	1,941,331	26,269
Receivables from non-exchange transactions	15	698,100	0
Total Current Assets		2,639,431	26,269
Non-current assets			
Property, plant, and equipment	17	120,000	0
Total Non-current Assets		0	0
Total assets		2,759,431	26,269
Liabilities			
Current liabilities			
Total Current Liabilities		0	0
Non-current liabilities			
Total Non-current liabilities		0	0
Total Liabilities		0	0
Net assets		2,759,431	26,269
Accumulated surplus/Deficit		0	0
Capital Fund		2,759,431	26,269
NET FINANCIAL POSITION		2,759,431	26,269

The Hospital's financial statements were approved by the Board on 11/7/2024 and signed on its behalf by:

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Chairman
Board of Management



Head of Finance

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Medical Superintendent

XIII. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2022

Tom Mboya Memorial Sub- County Level 4 Hospital (Homa Bay County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2022


Description	Note	2021/22 Kshs	2020/21 Kshs
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Transfers from the County Government		0	0
Rendering of services- Medical Service Income	8	9,274,380	730,410
Other receipts(<i>specify</i>)		0	0
Total Receipts		9,274,380	730,410
Payments			
Medical/Clinical costs	9	1,561,200	408,000
Employee costs	10	631,500	120,000
Board of Management Expenses	11	145,500	33,000
Repairs and maintenance	12	3,169,244	70,820
General expenses	13	1,731,874	135,641
Total Payments		7,239,318	767,461
Net cash flows from operating activities		2,035,062	(37,051)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant, equipment, & intangible assets	17	(120,000)	(0)
Proceeds from the sale of property, plant, and equipment		0	0
Net cash flows from Investing Activities		(120,000)	(0)
Cash flows from financing activities			
Net cash flows used in financing activities		(0)	(0)
Net increase/(decrease) in cash and cash equivalents		1,915,062	(37,051)
Cash and cash equivalents at 1 July 2021	14	26,269	63,320
Cash and cash equivalents at 30 June 2022	14	1,941,331	26,269

The notes set out on pages x to xx form an integral part of the Annual Financial Statements. The Hospital's financial statements were approved by the Board on 11/7/2024 and signed on its behalf by:



Chairman
Board of Management





Medical Superintendent

XIV. 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	%
Rendering of services- Medical Service Income	10,000,000	0	10,000,000	9,274,380	725,620	93%
Revenue from rent of facilities	0	0	0	0	0	%
Finance / interest income	0	0	0	0	0	%
Balance brought forward	26,269	0	26,269	26,269	0	0%
Total income	10,026,269	0	10,026,269	9,300,649	725,620	93%
Expenses						
Medical/Clinical costs	2,566,000	0	2,566,000	1,561,200	1,004,800	61%
Employee costs	700,000	0	700,000	631,500	68,500	90%
Board of Management Expenses	200,000	0	200,000	145,500	54,500	73%
Repairs and maintenance	4,000,000	0	4,000,000	3,169,244	830,756	79%
General expenses	2,300,269	0	2,300,269	1,731,874	568,395	75%
Acquisition of non- financial Assets	260,000	0	260,000	120,000	140,000	46%
Total Payments	10,026,269	0	10,026,269	7,359,318	2,666,951	73%

Budget notes

1. Differences between actual and budgeted amounts (10% over/ under) IPSAS 24.14


The facility was made one of the isolation centres for Covid 19 patients, which occasioned suspension of service to regular patients, though no Covid patient got admitted for the entire period. It therefore became impossible for the facility to raise higher revenue as per the set target of ten million during the financial year under review. The same affected our expenditure in various vote heads either positively or negatively depending on what took place during the period. We also took time to pick up because

prospective patients had developed negative attitude towards getting treated at the facility being that it was a covid isolation centre.

The Hospital's financial statements were approved by the Board on 11/7/2024 and signed on its behalf by:


.....
Chairman
Board of Management


.....
Head of Finance


.....
Medical Superintendent



XV. Notes To the Financial Statements

1. General Information

Tom Mboya Memorial is a level (4) hospital established under gazette notice number 13505 and derives its authority and accountability from the Public Health Act. The hospital is wholly owned by the Government of Kenya and is domiciled in Homa Bay County under the Department of Health Services. The entity's principal activity is to provide essential health care based on scientifically sound and socially acceptable methods and technology.

2. Statement Of Compliance And Basis of Preparation

The financial statements have been prepared on a historical cost basis in conformity with International Public Sector Accounting Standards (IPSAS), which allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the *entity's* accounting policies. The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note xx. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the *entity*.

The financial statements have been prepared in accordance with the PFM Act, and 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.

Notes to the Financial Statements (Continued)

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

Standard	Effective date and impact:
<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 benefits. The information provided should help users of the financial statements and general-purpose financial reports assess:</p>

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Standard	Effective date and impact:
	<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>Applicable 1st January 2023</p> <ul style="list-style-type: none"> • <i>IPSAS 22 Disclosure of Financial Information about the General Government Sector.</i> <p>Amendments to refer to the latest System of National Accounts (SNA 2008).</p> <ul style="list-style-type: none"> • <i>IPSAS 39: Employee Benefits</i> <p>Now deletes the term composite social security benefits as it is no longer defined in IPSAS.</p> <ul style="list-style-type: none"> • IPSAS 29: Financial instruments: Recognition and Measurement <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>
<p>IPSAS 43</p>	<p>Applicable 1st January 2025</p> <p>The standard sets out the principles for the recognition, measurement,</p>

Standard	Effective date and impact:
	<p>presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
<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, 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: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>

ii. **Early adoption of standards**

The entity did not early – adopt any new or amended standards in the year 2021/2022

4. Summary Of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other Government entities

The facility never received any revenue from non-exchange transactions during the financial year under review. This includes revenue from the county government or any other government entities.

Notes to the Financial Statements (Continued)

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. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

b) Budget information

The original budget for FY 2021/2022 was approved by Board on 13th August 2021 and no subsequent revisions or additional appropriations were made to the approved budget and therefore, the same proceeded to become the final budget. 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 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, was 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 were also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has also been presented just below section XVI which has the Statement of Comparison of Budget and Actual Amounts for the Year Ended 30 June 2022.

c) Taxes

Sales tax/ Value Added Tax

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

- When the sales tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case, the sales tax is recognized as part of the cost of acquisition of the asset or as part of the expense item, as applicable.

- When receivables and payables are stated with the amount of sales tax included. The net amount of sales tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the statement of financial position.

d) Property, plant and equipment

All property, plant and equipment owned by the facility have not been valued by a licenced Property Valuer hence their worth cannot be established to enable stating in the financial statements or charging depreciation.

All 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) 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:

- 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.

f) 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.

g) Employee benefits

Retirement benefit plans

The Entity does not provide any retirement benefits as it only employs casuals on three month need basis. Other permanent and pensionable staff have been posted to the facility by the County Government.

h) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank. Bank account balance includes amount held at the Kenya Commercial Bank as at 30th June 2022.

i) Comparative figures

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

j) 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.

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	0	0
User fee forgone	0	0
Transforming health services for Universal care project (THUCP)	0	0
DANIDA	0	0

**Tom Mboya Memorial Sub- County Level 4 Hospital (Homa Bay County Government)
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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
Homa Bay County Government	0	0	0	0	0
Total	0	0	0	0	0

7. In Kind Contributions from The County Government

Description	2021/22	2020/21
	KShs	KShs
Salaries and wages	0	0
Pharmaceutical and Non-Pharmaceutical Supplies	0	0
Medical supplies-Drawings Rights (KEMSA)	0	0
Utility bills	0	0
Total grants in kind	0	0

Notes to the Financial Statements (Continued)

8. Rendering of Services-Medical Service Income

Description	2021/22	2020/21
	KShs	KShs
Pharmaceuticals	131,750	23,814
Non-Pharmaceuticals	0	0
Laboratory	36,790	6,950
Dressing, Stitching and PoP	450	0
Medical Records	8,600	1,500
NHIF claims Received	9,062,930	692,000

Tom Mboya Memorial Sub- County Level 4 Hospital (Homa Bay County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2022

In- Patient and general Paediatric services	33,860	6,146
Other medical services income	0	0
Total revenue from the rendering of services	9,274,380	730,410

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

9. Medical/ Clinical Costs

Description	2021/22	2020/21
	KShs	KShs
Laboratory chemicals and reagents	483,200	109,000
Food and Ration	900,000	153,400
Dressing and Non-Pharmaceuticals	80,000	104,000
Pharmaceutical supplies	20,000	22,000
Health information stationery	44,000	20,000
Sanitary and cleansing Materials	34,000	0
Total medical/ clinical costs	1,561,200	408,400

10. Employee Costs

Description	2021/22	2020/21
	KShs	KShs
Wages for Casual Labour	631,500	120,000
Other employee costs (<i>specify</i>)	0	0
Employee costs	631,500	120,000

11. Board of Management Expenses

Description	2021/22	2020/21
	KShs	KShs
Sitting allowance	145,500	33,000
Total	145,500	33,000

*Tom Mboya Memorial Sub- County Level 4 Hospital (Homa Bay County Government)
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12. Repairs and Maintenance

Description	2021/22	2020/21
	KShs	KShs
Non- Residential Building	2,682,444	70,820
Motor vehicle expenses	486,800	0
Total repairs and maintenance	3,169,244	70,820

13. General Expenses

Description	2021/22	2020/21
	KShs	KShs
Bank charges	52,383	6,641
Electricity expenses	345,000	55,000
Domestic Travel and accommodation allowance	83,000	28,500
General Office Supplies and Services	352,100	6,500
Refined Fuel - Transport	185,000	0
Other Fuel- Charcoal	70,000	0
Printing and stationery	181,776	0
Water and sewerage costs	360,615	34,000
Telephone and mobile phone services	62,000	4,000
Internet expenses	40,000	1,000
Total General Expenses	1,731,874	135,641

14. Cash And Cash Equivalentents

Description	2021/22	2020/21
	KShs	KShs
Current accounts	1,895,105.70	14,119
Cash in hand	46,225	12,150
Others(<i>specify</i>)	0	0
Total cash and cash equivalentents	1,941,330.70	26,269

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

Description		2021/22	2020/21
Financial institution	Account number	KShs	KShs
Current account			
Kenya Commercial bank	1164404172	1,895,105.70	14,118.70
Sub- total		1,895,105.70	14,118.70
cash in hand		46,225.00	12,150.00
Sub- total		46,225.00	12,150.00
Grand total		1,941,330.70	26,268.70

15. Receivables From Non-Exchange Transactions

Description	2021/22	2020/21
	KShs	KShs
Transfers from the County Government	0	0
Medical services receivables- NHIF claims	698,100	0
Less: impairment allowance	0	0
Total	698,100	0

16. Inventories

Description	2021/22	2020/21
	KShs	KShs
Pharmaceutical supplies	0	0
Maintenance supplies	0	0
Food supplies	0	0
Linen and clothing supplies	0	0
Cleaning materials supplies	0	0
General supplies	0	0
Less: provision for impairment of stocks	(0)	(0)
Total	0	0

*Tom Mboya Memorial Sub- County Level 4 Hospital (Homa Bay County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2022*

17. Acquisition of non- financial Assets

Description	2021/22	2020/21
	KShs	KShs
Purchase of laptops and printer for office use	120,000	0
Total	120,000	0

18. Events After The Reporting Period

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

19. Ultimate And Holding Entity

Tom Mboya Memorial is a level (4) hospital domiciled in Homa Bay County under the Department of Health Services. Its ultimate parent is the Government of Kenya.

20. Currency

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