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**NATIONAL GOVERNMENT ENTITY  
NAIROBI HEALTH MANAGEMENT BOARD**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30th, 2009**

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

Nairobi Health Management  
Board  
P.O. BOX 48651-00100, GPO,  
Tel: 2710260 / 1  
Lady Northey Home  
State House Avenue  
Nairobi.

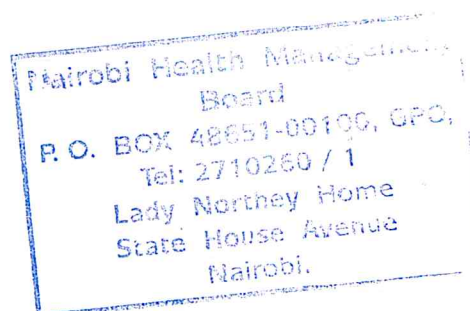


**NATIONAL GOVERNMENT ENTITY  
NAIROBI HEALTH MANAGEMENT BOARD  
Reports and Financial Statements  
For the year ended 30<sup>th</sup> June, 2009**

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NAIROBI HEALTH MANAGEMENT BOARD  
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For the year ended 30<sup>th</sup> June, 2009**

**I. KEY ENTITY INFORMATION AND MANAGEMENT**

**(a) Background information**

The **NAIROBI HEALTH MANAGEMENT BOARD** was formed on 26<sup>th</sup> July, 2000 by merging the health functions of Ministry of Local government and the Ministry of Health (in Nairobi) at cabinet level, the Nairobi Health Management Board is represented by the Cabinet Secretary for **DEVOLUTION AND PLANNING** who is responsible for the general policy and strategic direction of the entity.

**(b) Principal Activities**

The principal activity/mission of the Nairobi Health Management Board as per the Nairobi Health Management board Order, 2000 is to "administer, manage and development of provincial and district hospitals, Public health centres, dispensaries and clinics in Nairobi". Currently due to the devolution process the board is more of an advisory organ.

**(c) Key Management**

The Nairobi Health Management Board's day-to-day management is under the following key organs:

- The Secretary to the Board/Nairobi County Chief Officer - Health
- The Ag. Chief Executive Officer/ Nairobi County Director of Medical Services; and
- The Administrator

**(d) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2009 and who had direct fiduciary responsibility were:

	<b>Name</b>	<b>Designation</b>	<b>Key qualifications</b>	<b>Responsibility</b>
1.	Dr. Stephen Ochiel	Chairman	MB, ChB, MMED Consultant Gynaecologist and Lecturer UoN	<ul style="list-style-type: none"> <li>• Chairs board meetings</li> <li>• Oversees smooth running of board meetings</li> <li>• Ensures effective implementation of board decisions</li> </ul>
2.	Dr. Robert Ayisi	Secretary/CCO-H	MB ChB, MMED, MPH.	<ul style="list-style-type: none"> <li>• Secretary to the board and Chief Officer Health Services, Nairobi City County</li> <li>• Ensures the board meets, procedures are properly minuted and records are properly maintained</li> </ul>
3.	Dr. Samuel Ochola	Ag. CEO/CDMS	MB ChB, MPH, Diploma in HSM	<ul style="list-style-type: none"> <li>• Helps create the vision by providing professional and technical support and advice</li> <li>• Monitor organizational performance closely, keeping the board appropriately informed.</li> <li>• Ensures operational/performance issues are quickly and effectively dealt with.</li> </ul>



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				<ul style="list-style-type: none"> <li>• Maintains an ability to innovate and question the status quo even when he/she created it him/herself.</li> <li>• To implement governance arrangements and sound systems of internal control.</li> </ul>
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**(e) Fiduciary Oversight Arrangements**

The Board provides the overall fiduciary oversight and receives regular reports from the Finance and General Purpose Committee and the Audit Committee. Internal controls are in place with Ag. CEO overseeing the day-to-day prudent management of finances supported by an Internal Auditor.

**(f) Entity Headquarters**

P.O. Box 48651 00100 GPO  
Lady Northey Home  
State House Avenue  
Nairobi, KENYA

**(g) Nairobi Health Management Board**

Telephone: (020) 2710260  
E-mail: ceo@nairobihmb.co.ke

**(h) Entity Bankers**

Co-operative Bank of Kenya Limited  
Co-op House Branch  
P. O. Box 67881  
City Square 00200  
Nairobi, Kenya

**(i) Independent Auditors**

Auditor General  
Kenya National Audit Office  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
Nairobi, Kenya

**(j) Principal Legal Adviser**

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







**NATIONAL GOVERNMENT ENTITY  
NAIROBI HEALTH MANAGEMENT BOARD**

**Reports and Financial Statements**

**For the year ended 30<sup>th</sup> June, 2009**

**II. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a national government entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

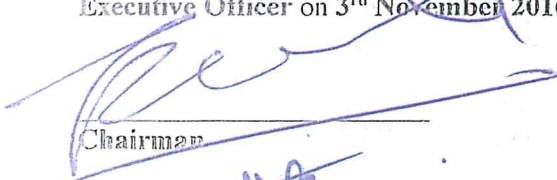
The **Ag. Chief Executive Officer** of **Nairobi Health Management Board** is responsible for the preparation and presentation of the **Board's** financial statements, which give a true and fair view of the state of affairs of the **Board** for and as at the end of the financial year **2008-2009** ended on June 30, 2009. 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 **Board**; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


The **Ag. Chief Executive Officer** accepts responsibility for the **Board's** financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The **Ag. Chief Executive Officer** is of the opinion that the **Board's** financial statements give a true and fair view of the state of **Board's** transactions during the financial year ended June 30, 2009, and of the **Board's** financial position as at that date. The **Ag. Chief Executive Officer** in charge of the **Nairobi Health Management Board** further confirms the completeness of the accounting records maintained for the **Board**, which have been relied upon in the preparation of the **Board's** financial statements as well as the adequacy of the systems of internal financial control.

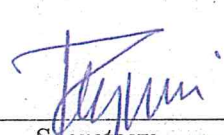
The **Ag. Chief Executive Officer** in charge of the **Nairobi Health Management Board** confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further, the **Ag. Chief Executive Officer** confirms that the **Board's** financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The **Board's** financial statements were approved and signed by the **Chairman, Secretary and Ag. Chief Executive Officer** on 3<sup>rd</sup> November 2016.

  
Chairman

  
Ag. Chief Executive Officer

  
Secretary





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## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON NAIROBI HEALTH MANAGEMENT BOARD FOR THE YEAR ENDED 30 JUNE 2009

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Nairobi Health Management Board set out on pages 5 to 14, which comprise the statement of assets and liabilities as at 30 June 2009, and the statement of receipts and payments, summary statement of appropriation and statement of cash flows 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.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such 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.

The 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.

#### Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report 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. The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion

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*Report of the Auditor-General on the Financial Statements of Nairobi Health Management Board for the year ended 30 June 2009*



on the effectiveness of the Board's internal control. An audit also includes evaluation of the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my adverse opinion.

### **Basis for Adverse Opinion**

#### **1. Late Submission of Financial Statements**

The financial statements for the year ended 30 June 2009 were submitted to the Auditor-General on 19 January 2017 which was more than seven years after the required submission date of 30 September 2009. This is contrary to Section 47 of the Public Audit Act, 2015 which requires submission of financial statements to the Auditor-General not later than three months after the end of each financial year to which the accounts relate. Consequently, the Board was in breach of the law.

#### **2. Presentation and Disclosures in the Financial Statements**

The statement of compliance and basis of preparation under Note 1 on significant accounting policies indicate that the figures in the financial statements have been presented in thousands. However, this has not been indicated clearly on pages 5, 6, 7, 8, 9, 12 and 13. Consequently, the financial statements have not been prepared in accordance with the reporting guidelines issued by the Public Sector Accounting Standards Boards.

#### **3. Receipts**

The statement of receipts and payments reflects total receipts of Kshs.17,539,000 comprising transfers from other government entities of Kshs. 4,761,000 and other receipts of Kshs.12,778,000. However, the other receipts amounting to Kshs.12,778,000 were not analyzed. In the circumstances, the validity and accuracy of other receipts amount of Kshs.17,539,000 for the year ended 30 June 2009 cannot be confirmed.

#### **4. Use of Goods and Services**

The statement of receipts and payments reflects total expenditure of Kshs. 14,491,000 on use of goods and services which, as disclosed in Note 3 to the financial statements include routine maintenance-other assets of Kshs. 2,805,000. The supporting schedule for routine maintenance-other assets however reflects an amount of Kshs.2,491,979 and thus resulting in unexplained difference of Kshs.313,021.

Further, the expenditure on use of goods and services include an amount of Kshs.192,000 described as surrender of imprest which was not analyzed into the respective expenditure item. Consequently, the validity and accuracy of the expenditure on routine maintenance-other assets of Kshs.2,805,000 and



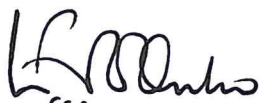
surrender of imprest of Kshs.192,000 for the year ended 30 June 2009 cannot be confirmed.

## **5. Bank Balance**

Note 6A to the financial statements reflects a bank balance of Kshs. 2,743,000 as at 30 June 2009. However, the bank certificate reflects a balance of Kshs.4,972,000. No bank reconciliation statement was provided to reconcile the difference of Kshs.2,229,000 between the two sets of records. In the circumstances, the accuracy of bank balance of Kshs.2,743,000 as at 30 June 2009 cannot be confirmed.

## **Adverse Opinion**

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 Nairobi Health Management Board as at 30 June 2009, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012.



**FCPA Edward R. O. Ouko, CBS**  
**AUDITOR-GENERAL**

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**Nairobi**

**24 October 2018**

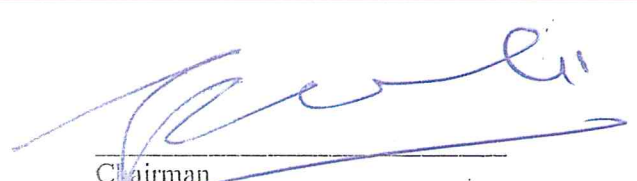


**NATIONAL GOVERNMENT ENTITY**  
**NAIROBI HEALTH MANAGEMENT BOARD**  
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**For the year ended 30<sup>th</sup> June, 2009 (Kshs'000')**


**IV. STATEMENT OF CASH RECEIPTS AND PAYMENTS**

	Note	2008-2009 Kshs	2007-2008 Kshs
<b>RECEIPTS</b>			
Transfers from other government entities	1	4,761	4,200
Other Receipts	2	12,778	12,745
<b>TOTAL RECEIPTS</b>		<b>17,539</b>	<b>16,945</b>
<b>PAYMENTS</b>			
Use of goods and services	3	14,491	16,179
Acquisition of Assets	4	644	1,210
Other Payments	5	3,095	2,875
<b>TOTAL PAYMENTS</b>		<b>18,230</b>	<b>20,265</b>
<b>SURPLUS/DEFICIT</b>		<b>(691)</b>	<b>(3,320)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 3<sup>rd</sup> November 2016 and signed by:

  
Chairman

  
Secretary

  
Ag. Chief Executive Officer

Nairobi Health Management  
Board  
P. O. BOX 48651-00100, GPO,  
Tel: 2710260 / 1  
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NATIONAL GOVERNMENT ENTITY  
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V. STATEMENT OF ASSETS AND LIABILITIES

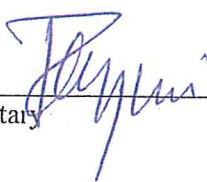
	Note	2008-2009 Kshs	2007-2008 Kshs
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Bank Balances	6A	2,743	3,382
Outstanding Imprest	6B	140	192
<b>TOTAL FINANCIAL ASSETS</b>		<b>2,883</b>	<b>3,573</b>

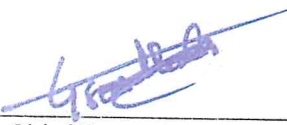
**NET FINANCIAL ASSETS/(LIABILITIES)  
 REPRESENTED BY**

Fund balance b/fwd.	3,574	6,894
Surplus/Deficit for the year	(691)	(3,320)
<b>NET FINANCIAL POSITION</b>	<b>2,883</b>	<b>3,574</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 3<sup>rd</sup> November 2016 and signed by:

  
 Chairman

  
 Secretary

  
 Ag. Chief Executive Officer

Nairobi Health Management  
 Board  
 P.O. BOX 48651-00100, GPO,  
 Tel: 2710260 / 1  
 Lady Northey Home  
 State House Avenue  
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NATIONAL GOVERNMENT ENTITY  
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VI. STATEMENT OF CASH FLOW

	Note	Note 2008-2009 Kshs	2007-2008 Kshs
Proceeds from Transfers from other Government Entities	1	4,761	4,200
Other Revenues	2	12,778	12,745
<b>Payments for operating expenses</b>			
Use of goods and services	3	(14,491)	(16,179)
Other Expenses	5	(3,095)	(2,875)
<b>Net cash flow from operating activities</b>		<b>(47)</b>	<b>(2,110)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	4	(644)	(1,210)
<b>Net cash flows from Investing Activities</b>		<b>(691)</b>	<b>(3,320)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(690)</b>	<b>(3,320)</b>
Cash and cash equivalent at BEGINNING of the year		3,573	6,894
Cash and cash equivalent at END of the year		2,883	3,573

The entity financial statements were approved on 3<sup>rd</sup> November 2016 and signed by:

Chairman

Secretary

Ag. Chief Executive Officer



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NATIONAL GOVERNMENT ENTITY  
 NAIROBI HEALTH MANAGEMENT BOARD  
 Report and Financial Statements  
 For the year ended 30<sup>th</sup> June, 2009 (Kshs'000')

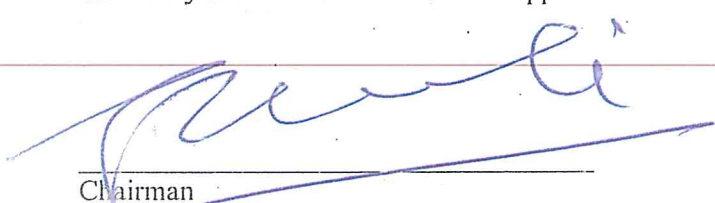
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND  
 DEVELOPMENT COMBINED

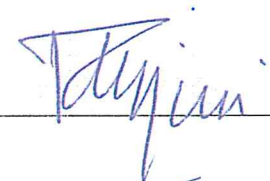
Revenue/ Expense Item	Notes	Original Budget	Adjustments **	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization Difference to Final Budget
		a	b	c=a+b	d	e=d-c	f=d/c %
Use of goods and services	3	18,339	-	18,339	14,491	3,848	79%
Acquisitio n of Assets	4	1,671	-	1,671	644	1,027	39%
Other Expenses	5	2,505	-	2,505	3,095	(590)	124%
<b>TOTAL</b>		<b>22,515</b>	<b>-</b>	<b>22,515</b>	<b>18,230</b>	<b>4,687</b>	<b>81%</b>


\*\*Adjustments explained

The adjustments were done and approved by the board on the 19<sup>th</sup> August, 2008.

The entity financial statements were approved on 3<sup>rd</sup> November 2016 and signed by:

  
 Chairman

  
 Secretary

  
 Ag Chief Executive Officer

Nairobi Health Management  
 Board  
 P.O. BOX 48651-00100, GPO,  
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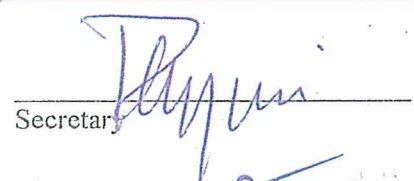
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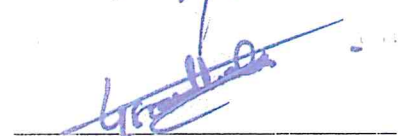
VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Revenue/ Expense Item	Notes	Original Budget	Adjustments **	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization Difference to Final Budget
		a	b	c=a+b	d	e=d-c	f=d/c %
Use of goods and services	3	18,339	-	18,339	14,491	3,848	79%
Acquisitio n of Assets	4	1,671	-	1,671	644	1,027	39%
Other Expenses	5	2,505	-	2,505	3,095	(590)	124%
<b>TOTAL</b>		<b>22,515</b>	<b>-</b>	<b>22,515</b>	<b>18,230</b>	<b>4,687</b>	<b>81%</b>

The entity financial statements were approved on 3<sup>rd</sup> November 2016 and signed by:

  
 Chairman

  
 Secretary

  
 Ag. Chief Executive Officer

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**IX. SIGNIFICANT ACCOUNTING POLICIES**

The principle accounting policies adopted in the preparation of these financial statements are set out below:

**1. Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and relevant legal framework of the Government of Kenya. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the NHMB and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the NHMB.

**2. Recognition of revenue and expenses**

The NHMB recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the NHMB. In addition, the NHMB recognises all expenses when the event occurs and the related cash has actually been paid out by the entity.

**3. In-kind contributions**

In-kind contributions are donations that are made to the NHMB in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the entity includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

**4. Cash and cash equivalents**

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





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**Report and Financial Statements**  
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*SIGNIFICANT ACCOUNTING POLICIES (Continued)*

**5. Receivables and payables**

These relate to provisioning balances for the GAV and Exchequer accounts as required by the current Government Financial Regulations and Procedures. These provisioning balances do not have an impact on the receipts and payments and therefore do not contravene the principles on the cash based IPSAS.

**6. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Nairobi Health Management's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the Nairobi Health Management's actual performance against the comparable budget for the financial year under review has not been included in an annex to these financial statements but the board confirms that we have not exceeded the budget item.

**7. Comparative figures**

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

**8. 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, 2009.





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**X. NOTES TO THE FINANCIAL STATEMENTS**

**1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description	2008-2009 Kshs	2007-2008 Kshs
Transfers from Central government entities		
Ministry of Local Government	4,336	4,200
UNICEF	525	-
<b>TOTAL</b>	<b>4,761</b>	<b>4,200</b>

**2 OTHER REVENUES**

	2008-2009 Kshs	2007-2008 Kshs
Receipts from Voluntary transfers other than grants-		
User fees from facilities-User fees	12,778	12,744
<b>Total</b>	<b>12,778</b>	<b>12,744</b>

**3 USE OF GOODS AND SERVICES**

	2008-2009 Kshs	2007-2008 Kshs
Domestic travel and subsistence	326	551
Communication, supplies and services	915	1400
Printing, advertising and information supplies & services	2,024	1973
Training expenses	14	62
Hospitality supplies and services	873	1595
Insurance costs	84	0
Specialized materials and services	2,052	4783
Office and general supplies and services	1,875	1070
Other operating expenses – Fuel, Oil and Lubricants	2,612	2220
Routine maintenance – vehicles and other transport equipment	719	1341
Routine maintenance – other assets	2805	1137
Surrender of Imprest	192	48
<b>Total</b>	<b>14,491</b>	<b>16,179</b>



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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**4 ACQUISITION OF ASSETS**

**Non-Financial Assets**

	<b>2008-2009</b>	<b>2007-2008</b>
	<b>Kshs</b>	<b>Kshs</b>
Acquisition of office equipment	10	-
Acquisition of medical equipment	634	1,207
Acquisition of small assets	-	3
<b>Total</b>	<b>644</b>	<b>1,210</b>

**5 OTHER EXPENSES**

	<b>2008-2009</b>	<b>2007-2008</b>
	<b>Kshs</b>	<b>Kshs</b>
Board allowances	1,568	1,681
Commissioner of Taxes	1,303	1,065
Casual labor	0	63
Bank charges	74	65
Research, feasibility studies and design	150	0
Contracted professional services	0	2
	<b>3,095</b>	<b>2,876</b>

**6A Bank Accounts**

<b>Name of Bank, Account No. &amp; currency</b>	<b>2008-2009</b>	<b>2007-2008</b>
	<b>Kshs</b>	<b>Kshs</b>
<i>Cooperative Bank, 01136001102000, Kshs</i>	2,743	3,382
<b>Total</b>	<b>2,743</b>	<b>3,382</b>



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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6B OUTSTANDING IMPRESTS**

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
<i>Joseph Muthiaru chq no. 1000</i>	372,920	314,259	58,661
<i>Joseph Muthiaru chq no. 1018</i>	479,344	430,492	48,852
<i>Joseph Muthiaru chq no. 1029</i>	395,860	393,130	2,730
<i>Joseph Muthiaru chq no. 1085</i>	258,452	257,702	750
<i>G.M Gachuhi chq no. 1402</i>	288,554	259,333	29,221
<b>Total</b>			<b>140,214=140</b>

\*The figures in the above table were not rounded off to the nearest thousand, but the final figure (140,214) is rounded off to 140.

**7 Fund Balance**

	<b>2008-2009</b>	<b>2007-2008</b>
	<b>Kshs</b>	<b>Kshs</b>
Fund balance b/fwd.	3,574	6,894
Surplus/Deficit for the year	(691)	(3,320)
<b>NET FINANCIAL POSITION</b>	<b>2,883</b>	<b>3,574</b>

**EXPLANATION:**

The unrepresented cheques are cheques that have been issued for the year's transactions but not yet cleared by the bank.

**8 CONTINGENT LIABILITIES**

There was no contingent liability as at 30 June 2009.

**9 EVENTS AFTER THE REPORTING PERIOD**

There are no material events after the reporting date.





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**10 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	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

**Guidance Notes:**

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

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Board  
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