

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

NHMB/2010/2011/(17)

21 December 2018

M/S. Nancy Mutai,
Clerk to the Nairobi City County Assembly,
P. O. Box 45844-00100,
NAIROBI.

DIC
TNA
19/2/19

Dear Madam

REPORT OF THE AUDITOR-GENERAL ON THE FINANCIAL STATEMENTS OF NAIROBI HEALTH MANAGEMENT BOARD FOR THE YEAR ENDED 30 JUNE 2011

I transmit the report of the Auditor-General on the examination of financial statements of Nairobi Health Management Board for the year ended 30 June 2011.

The report is submitted in accordance with the provisions of Article 229(7) of the Constitution for the necessary action as required by Article 229(8) of the Constitution.

Yours sincerely

William O. Agunda
For: AUDITOR-GENERAL

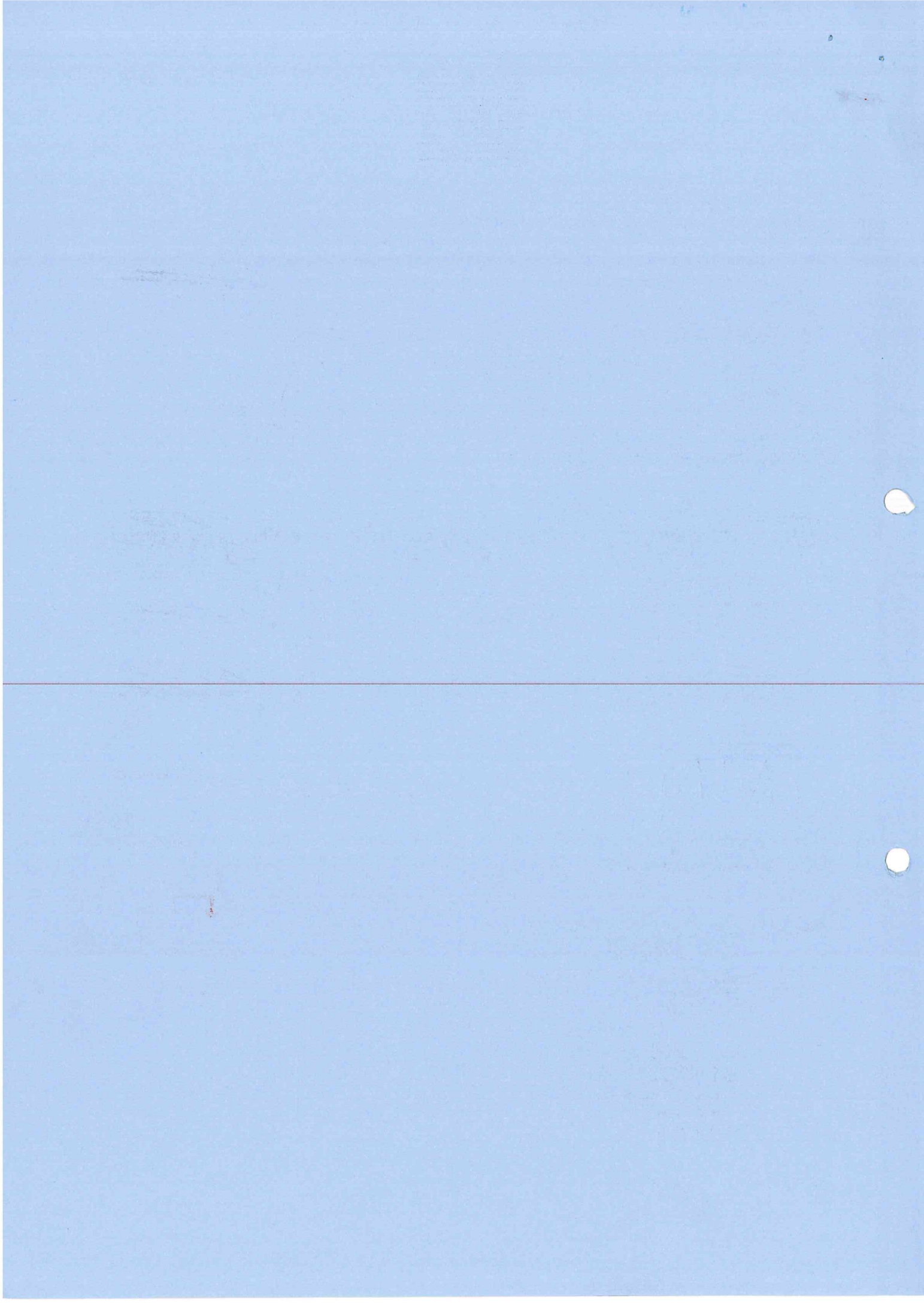
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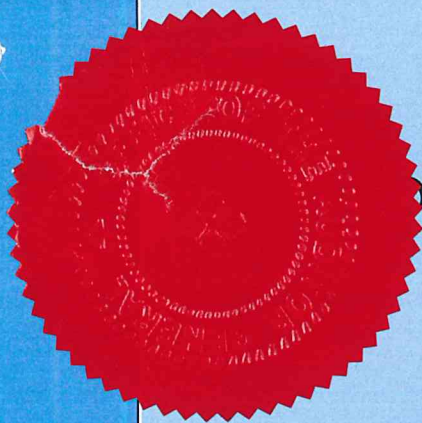
Copy to: Mr. Jeremiah Nyegenye
Clerk to Senate
P. O. Box 41842-00100
NAIROBI

By D/Clare
19/2/19

The Principal Secretary
National Treasury
P. O. Box 30007
NAIROBI

Approved for tabling
[Signature]





OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
NAIROBI HEALTH MANAGEMENT BOARD**

**FOR THE YEAR
ENDED 30 JUNE 2011**





**NATIONAL GOVERNMENT ENTITY
NAIROBI HEALTH MANAGEMENT BOARD**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30th, 2011**

**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: 2710250 / 1
Lady Northey Home
State House Avenue
Nairobi.



**NATIONAL GOVERNMENT ENTITY
NAIROBI HEALTH MANAGEMENT BOARD
Reports and Financial Statements
For the year ended 30th June, 2011**

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**NATIONAL GOVERNMENT ENTITY
NAIROBI HEALTH MANAGEMENT BOARD
Report and Financial Statements
For the year ended 30th June, 2011**

I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The **NAIROBI HEALTH MANAGEMENT BOARD** was formed on 26th 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 30th June 2011 and who had direct fiduciary responsibility were:

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

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				<ul style="list-style-type: none"> • Maintains an ability to innovate and question the status quo even when he/she created it him/herself. • To implement governance arrangements and sound systems of internal control.
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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**
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For the year ended 30th June, 2011

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 **2010-2011** ended on June 30, 2011. 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, 2011, 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 3rd November 2016.


Chairman


Ag. Chief Executive Officer


Secretary

**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 30th June, 2011**

**III. REPORT OF THE INDEPENDENT AUDITORS ON THE NAIROBI HEALTH
MANAGEMENT BOARD**

We have audited the accompanying (consolidated) financial statements of **Nairobi Health Management Board** for the year ended June 30, 2011, which comprise: (i) a statement of receipts and payments; (ii) a statement of financial assets and liabilities; (iii) a statement of cash flow; (iv) a statement of comparative budget and actual amounts; (v) a statement of pending bills as at June 30, 2011; and (vi) a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

The **Board's** Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Public Sector Accounting Standards, and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit 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 auditors' 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 **Board'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 on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the entity as at June 30, 2011 and its receipts and payments, as well as cash flows for the year then ended in accordance with International Public Sector Accounting Standards.

Auditor General

Date



OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NAIROBI HEALTH MANAGEMENT BOARD FOR THE YEAR ENDED 30 JUNE 2011

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 2011, 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 on the effectiveness of the Board's internal control. An audit also includes

Report of the Auditor-General on the Financial Statements of Nairobi Health Management Board for the year ended 30 June 2011

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 2011 were submitted to the Auditor-General on 19 January 2017 which was more than five years after the required submission date of 30 September 2011. 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 the 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 8, 9, 12, 13 and 14 of the financial statements. 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.20,410,000 comprising transfers from other government entities of Kshs.7,000,000 and other receipts of Kshs.13,410,000. However, the other receipts amounting to Kshs.13,410,000 were not analyzed. In the circumstances, the validity and accuracy of other receipts amount of Kshs.20,410,000 for the year ended 30 June 2011 cannot be confirmed.

4. Use of Goods and Services

The statement of receipts and payments reflects total expenditure of Kshs.11,017,000 on use of goods and services which, as disclosed in Note 3 to the financial statements include an amount of Kshs.75,000 described as surrender of imprests. The amount of Kshs.75,000 was not analyzed into the respective expenditure item. Consequently, the validity and accuracy of the amount relating to the surrender of imprests for the year ended 30 June 2011 cannot be confirmed.

5. Bank Balance

Note 6A to the financial statements reflects a bank balance of Kshs.10,754,000 as at 30 June 2011. However, the bank reconciliation statement reflects a cashbook balance of Kshs.13,096,000 resulting in unreconciled difference of Kshs.2,342,000.

In addition, the reconciliation statement reflects unpresented cheques figure of Kshs.12,000 which differs with the list attached which shows unpresented cheques totalling Kshs.3,437,565, resulting in unexplained difference of Kshs.3,425,565. Further, the list of unpresented cheques include cheques totalling Kshs.2,795,701 which were stale as at 30 June 2011. It has not been explained why the stale cheques were not reversed in the cashbook.

In the circumstances, the accuracy of the bank balance of Kshs.10,754,000 as at 30 June 2011 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 2011, 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

Nairobi

23 October 2018



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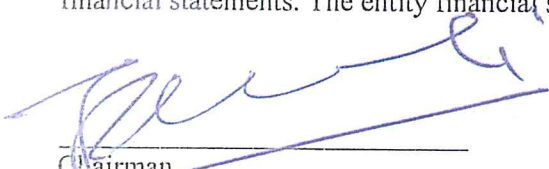


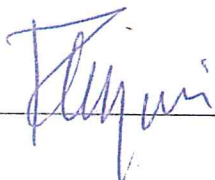
NATIONAL GOVERNMENT ENTITY
NAIROBI HEALTH MANAGEMENT BOARD
Report and Financial Statements
For the year ended 30th June, 2011 (Kshs'000')


IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2010/2011 Kshs'000'	2009-2010 Kshs'000'
RECEIPTS			
Transfers from other government entities	1	7,000	8,417
Other Receipts	2	13,410	9,929
TOTAL RECEIPTS		20,410	18,346
PAYMENTS			
Use of goods and services	3	11,017	12,821
Acquisition of Assets	4	67	18
Other Payments	5	3,540	3,346
TOTAL PAYMENTS		14,625	16,185
SURPLUS/DEFICIT		5,785	2,161

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 3rd 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
Nairobi.



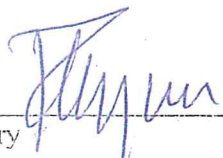
NATIONAL GOVERNMENT ENTITY
NAIROBI HEALTH MANAGEMENT BOARD
Reports and Financial Statements
For the year ended 30th June, 2011


V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2010/2011 Kshs '000'	2009-2010 Kshs '000'
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances			
	6A	10,754	4,970
Outstanding Imprest	6B	76	75
TOTAL FINANCIAL ASSETS		10,830	5,045
LESS: FINANCIAL LIABILITIES			
NET FINANCIAL ASSETS/(LIABILITIES)			
REPRESENTED BY			
Fund balance b/fwd.		5,044	2,883
Surplus/Deficit for the year		5,785	2,161
NET FINANCIAL POSITION	7	10,829	5,044

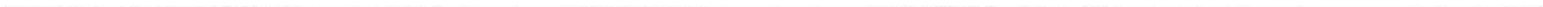
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Chairman


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NATIONAL GOVERNMENT ENTITY
 NAIROBI HEALTH MANAGEMENT BOARD
 Report and Financial Statements
 For the year ended 30th June, 2011 (Kshs'000')

VI. STATEMENT OF CASH FLOW

		2010/2011	2009-2010
Receipts for operating income		Kshs	Kshs
Proceeds from Transfers from other Government Entities	1	7,000	8,417
Other Revenues	2	13,410	9,929
Payments for operating expenses			
Use of goods and services	3	-11,017	-12,821
Other Expenses	5	-3,540	-3,346
Net cash flow from operating activities			2,179
CASH FLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	4	-67	-18
Net cash flows from Investing Activities		5,785	2,161
NET INCREASE IN CASH AND CASH EQUIVALENT		5,785	2,162
Cash and cash equivalent at BEGINNING of the year		5,045	2,883
Cash and cash equivalent at END of the year		10,830	5,045

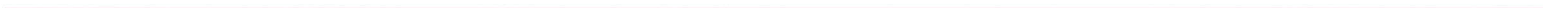
The entity financial statements were approved on 3rd November 2016 and signed by:

Chairman

Secretary

Ag. Chief Executive Office

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NATIONAL GOVERNMENT ENTITY
 NAIROBI HEALTH MANAGEMENT BOARD
 Report and Financial Statements
 For the year ended 30th June, 2011 (Kshs'000')

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Revenue/ Expense Item	Notes		Original Budget	Adjustme nts	Final Budget	Actual on Comparab le Basis	Budget Utilization Difference
			a	b	c=a+b	d	e=d-c
Use of goods and services	3		13,030	0	13,030	11,017	2,013
Acquisiti on of Assets	4		1,610	0	1,610	67	1,543
Other Payments	5		4,074	0	4,074	3,540	534
TOTAL			18,714	0	18,714	14,625	4,089

**Adjustments explained

The adjustments were done and approved by the board on the 15th December 2010.

The entity financial statements were approved on 3rd November 2016 and signed by:

Chairman

Secretary

Ag Chief Executive Officer

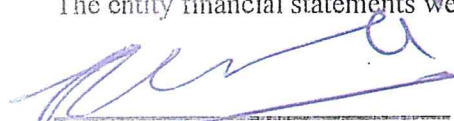
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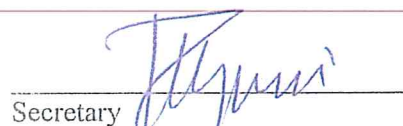
NATIONAL GOVERNMENT ENTITY
 NAIROBI HEALTH MANAGEMENT BOARD
 Report and Financial Statements
 For the year ended 30th June, 2011 (Kshs'000')


VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Revenue/ Expense Item	Notes		Original Budget	Adjustme nts	Final Budget	Actual on Comparab le Basis	Budget Utilization Difference
			a	b	c=a+b	d	e=d-c
Use of goods and services	3		13,030	0	13,030	11,017	2,013
Acquisiti on of Assets	4		1,610	0	1,610	67	1,543
Other Payments	5		4,074	0	4,074	3,540	534
TOTAL S			18,714	0	18,714	14,625	4,089

The entity financial statements were approved on 3rd November 2016 and signed by:


 Chairman


 Secretary


 Ag. Chief Executive Officer

Nairobi Health Management
 Board
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**NATIONAL GOVERNMENT ENTITY
NAIROBI HEALTH MANAGEMENT BOARD
Report and Financial Statements
For the year ended 30th June, 2011**

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.

**NATIONAL GOVERNMENT ENTITY
NAIROBI HEALTH MANAGEMENT BOARD
Report and Financial Statements
For the year ended 30th June, 2011**

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, 2011.

**NATIONAL GOVERNMENT ENTITY
NAIROBI HEALTH MANAGEMENT BOARD
Report and Financial Statements
For the year ended 30th June, 2011 (Kshs'000')**

X. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2010/2011 Kshs	2009-2010 Kshs
Transfers from Central government entities		
Ministry of Local Government		
UNICEF	7,000	8,417
TOTAL	7,000	8,417

2 OTHER REVENUES

	2010/2011 Kshs	2009-2010 Kshs
Receipts from Voluntary transfers other than grants-		
User fees from facilities-User fees		
Donations in Kind :Ministry of Health	13,410	9,929
World Bank		
Donations in Kind - UNFPA		
Total	13,410	9,929

3 USE OF GOODS AND SERVICES

	2010/2011 Kshs	2009-2010 Kshs
Domestic travel and subsistence	172	316
Communication, supplies and services	678	1,252
Printing, advertising and information supplies & services	1621	2,451
Training expenses	192	62
Hospitality supplies and services	560	1,449
Insurance costs	0	-
Specialized materials and services	395	2,017
Office and general supplies and services	3395	768
Other operating expenses – Fuel, Oil and Lubricants	2051	2,530
Routine maintenance – vehicles and other transport equipment	1389	950
Routine maintenance – other assets	398	886
Rentals Of Produced Assets	91	
Surrender of imprest	75	140
Total	11,017	12,821

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4 ACQUISITION OF ASSETS

	2010/2011	2009-2010
	Kshs	Kshs
Purchase of Office Equipment's	67	18
Acquisition of medical equipment		
	<u>67</u>	<u>18</u>

5 OTHER EXPENSES

	2010/2011	2009-2010
	Kshs	Kshs
Board allowances	2251	2,179
Commissioner of Taxes	1134	1,105
Bank charges	75	62
Other Expenses	81	
	<u>3,540</u>	<u>3,346</u>

6A Bank Accounts

Name of Bank, Account No. & currency	2010-2011	2009-2010
	Kshs	Kshs
<i>Cooperative Bank ,01136001102000,Kshs</i>	10,754	4,970
Total	10,754	4,970

6B OUTSTANDING IMPRESTS

Name of Officer or Institution	Amount Taken	Amount Surrendered	Balance
<i>G.M. Gachuhi chq no. 1769</i>	215,000	173,705	41,295
<i>G.M. Gachuhi chq no. 1819</i>	40,000	41,500	(1,500)
<i>G.M. Gachuhi chq no. 1842</i>	283,990	283,552	438
<i>G.M. Gachuhi chq no. 1854</i>	284,134	233,159	14,975
<i>G.M. Gachuhi chq no. 1889</i>	236,271	235,771	500
<i>G.M. Gachuhi chq no. 2248</i>	193,582	173,282	20,300
Total			<u>76,008=76</u>

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7 FUND BALANCE

	2010/2011	2009-2010
	Kshs	Kshs
Fund Balance B/f		
	5,044	2,883
Surplus/deficit for the Year	5,785	2,161
Total	10,830	5,044

8 CONTINGENT LIABILITIES

There was no contingent liability as at 30 June 2011.

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

Nairobi Health Management
Board
P.O. BOX 48551-00100, GPO,
Tel: 2710260 / 1
Lady Northey Home
State House Avenue
Nairobi.