KING'S FUND COLLEGE

TRAVELLING FELLOWSHIP

M J D LINCOLN

VISIT TO CHOGORIA HOSPITAL

KENYA

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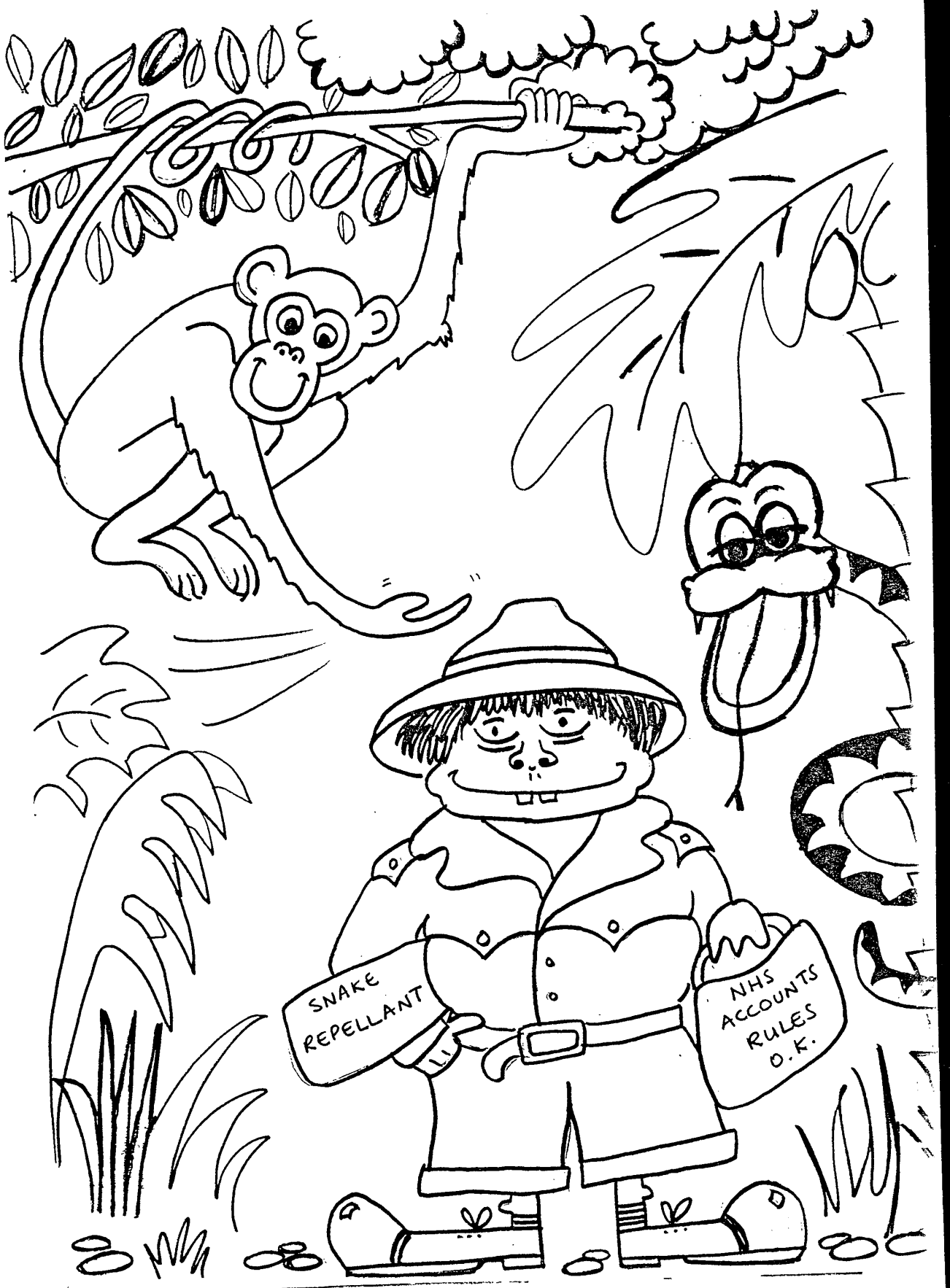
SNAKE REPELLANT
NHS ACCOUNTS RULES O.K.

P R E F A C E

In September 1986 I was fortunate enough to obtain a travelling fellowship from the King's Fund College. The purpose of the fellowship was to visit Chogoria Hospital in Kenya in order to examine and improve financial systems and management reporting arrangements.

This document details the work carried out during my stay in Kenya and also, I hope, gives a feeling of the deep sense of satisfaction, achievement and well being which working at Chogoria gave me.

I would like to record my thanks to the King's Fund College for making my trip possible and also to the staff of Chogoria Hospital for the kindness and hospitality extended to me during my visit.

M J D LINCOLN
MAY 87

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CHAPTER I

INTO THE UNKNOWN !!

INTRODUCTION

"Mike Lincoln" screamed the sign, as I emerged bleary-eyed from the arrival hall after an all night flight from London to Nairobi. Fame at last I thought, as I looked above the sign to see the smiling face which constituted my welcoming committee to Kenya.

I soon learnt that the face belonged to a driver called Njagi who was in Nairobi from Chogoria to collect medical supplies and was also charged with my collection and delivery. As we drove from the airport into Nairobi he managed to convey to me the understanding of a "slight" problem he was experiencing in collecting supplies these days. The slight annoyance revolved around the fact that traders were reluctant to give him goods because Chogoria Hospital were not paying their bills. His first port of call was a Pharmacy who had refused him goods the day before. He speculated that if I went this time I would have more success.

Having driven deep into the back streets of Nairobi (seemingly a million miles from the gentility of Cheltenham) we finally arrived at the Pharmacy in question. Reluctant to leave my worldly goods in the truck which had now attracted the attention of the streets inhabitants I was finally persuaded to mount the three flights of stairs to the Pharmacy to plead Chogoria's case.

After introducing myself to the proprietor and, hopefully looking more confident than I felt, I began to explain that I was an accountant just arrived from England to sort out Chogoria's financial problems. Yes, he had heard of the National Health Service and had actually spent some time studying in London which provided a useful conversation point. He seemed genuinely impressed that Chogoria were actually to have an accountant to look into their financial affairs and after exchanging further pleasantries and sympathising with him over the fact that Chogoria's bills were unpaid for the last nine months I emerged triumphant followed by a porter carrying the much-needed drugs. I was soon to learn that this supplier was one of the lucky ones with invoices only nine months old. Other creditors I later discovered had unpaid invoices which extended back over a three year period.

At this point I should explain that my visit to Kenya was as a result of a link that had been developed between Gloucester Health Authority and Chorgoria Hospital. The link had first been established in 1985 when Ken Jarrold, the District's General Manager, had visited Kenya to speak at a conference. On that occasion he had been impressed with the work being undertaken at Chogoria and had learnt of the difficulties they were experiencing with their finances. Subsequently, it was agreed to progress their request for the secondment of an accountant to Chogoria. Being the most dispensable member of staff within the Finance Department it was agreed that I would do the honourable thing and "volunteer" - a decision which suprisingly enough I was later not to regret.

During 1985 we had the pleasure of a visit to Gloucester from the Medical Officer in charge at Chogoria, Dr Scott Murray. Scott gave a slide presentation in the Post Graduate Centre of Chogoria and the work that it undertakes. Part of the presentation included details of the indigenous diseases which are prevalent in Chogoria's catchment area. These included malaria, leprosy, and the jiggers. At this point in the presentation the Director of Finance informed me that he intended to advertise my job before I went as he didn't fancy my chances of coming back. As a self-confessed coward neither did I and I resolved to try and find a job in another District as soon as possible in order that I could withdraw without losing face. In the event this aspiration was not to be realised and so it was that in October 1986 I found myself on a plane to Kenya faced with the daunting prospect of working for two months in the hell-on-earth that men call Africa and armed only with a copy of the complete works of Edgar Rice Burroughs.

FIRST IMPRESSIONS

My first impressions of Chogoria were of noise, colour and the smell of a Jakaranda tree. The noise came from the seemingly crowds of people shopping at the small open market just outside the gates of the hospital, all engaged in competing with each other to strike the best possible bargain for the produce on offer. The noise level seemed to be complemented by the vividly coloured "kangas" which most of the women wore either as skirts, dresses or for carrying small babies on their backs. Fused with this sight was the pungent smell of a beautiful Jakaranda tree which at that time wa in full blossom.

My accommodation, rather than being the mud hut on stilts which I had imagined, was an adequately furnished room in a building called the "guest house". This had been built and used by engineers working on a nearby road some years before. The house had subsequently been bequeathed to the hospital and was used by a succession of visitors ranging from staff from other hospitals from within and without Kenya come to examine service delivery, to representatives from funding agencies and minor goverment officials. Over my two months in the guest house I was fortunate therefore to be exposed to a wide range of languages and culture.

Scott Murray's children took it upon themselves to help me settle into Chogoria by whisking me off to see the rats which had just been caught (rats being a continuing problem at Dr Murray's house) and also their collection of insects including some huge stag beetles. Apart form avoiding the rats I was also told not to mind the guards with bows and arrows and dogs who patrol the hospital and staff compound at night in order to ward off thieves. I was advised however to carry a torch in order that I could be recognised as the guards were known to be particularly zealous in carrying out their duties.

Further reassurance that Chorgoria was a "home from home" came the following day when I was given directions for a scenic walk around the periphery of Chogoria which would take me through maize fields, coffee plantations, banana groves and back to the hospital via the sewerage lagoons being careful all the time to keep to the path and not to fall into the open graves at the back of the mortuary. Needless to say the latter part of my walk was spent with eyes firmly fixed on the path.

CHAPTER II

CHOGORIA HOSPITAL

Chogoria Hospital is situated 140 miles north east of Nairobi on the foothills of Mount Kenya. Although it is just a few miles south of the Equator its altitude of 5,000 feet makes for a very pleasant climate.

The Hospital was established in 1922 as a Church of England Mission and in 1969 underwent a scheme of modernisation thanks mainly to a local "Harambee". An Harambee is "a pulling together" of all the local people to contribute to a specific cause. Harambees are a major source of fund raising for most community facilities including hospitals, schools and clinics. The success of these fund raising projects underlines the generosity of the Kenyan people who are often prepared to give all the money they have in order to help the community.

Chorgoria is managed by the Presbyterian Church of East Africa (PCEA) and serves a widespread rural catchment area of approximately 300,000 people. The Kenyan population growth rate of over 4% per annum is one of the highest in the world and the average age is only 16 years. This of course, places great strain on the hospital and community facilities.

Pressure on the land around Chogoria is intense as it is a tradition that male children when married live and farm on the family "shamba" or small holding. The population growth means that farming is often carried out in ever smaller units and is consequently very uneconomic. Income in some areas also reduces as the land of the family decreases which has a marked ability on the population to pay for medical services. Payment is the main source of income for Chogoria Hospital.

The Hospital has 294 beds in surgical, medical and maternity (including a special care baby unit where the temperature level is maintained by a domestic fan heater). There is also a modern surgical theatre, outpatient department (including dental and ophthalamic facilities) and a nurse training school where approximately 150 entrolled community nurses are in training.

One of Chogoria's greatest achievements has been the establishment of a thriving Community Health Department (CHD). This was set up in 1969 and is based on a network of 27 daily clinics and 6 one-monthly clinics. The activities of the department are split into four units:-

(a) Service Delivery

(b) Community based activities

(c) Youth Education Programme

(d) Income generating activities

a) **Service Delivery** - at each of the daily clinics one integrated nurse (usually an enrolled community nurse with additional training) offers all services. The nurses are assisted by one or two clinic helpers who have mainly "on the job training". At five of the clinics community nurse pupils (from the Chogoria training school) are sent to gain practical experience of offering health services in a community setting. All of the services are offered every day and in any clinic a mother can have a wound dressed, have a child immunised and collect her family planning pills, all in one visit. This is integrated nursing in action as the nurse will also act as administrator, pharmacist as well as being involved in day to day clinic maintenance.

Patients pay a small charge for the clinic services (around 20p) and also an additional charge for any drugs, these are on a cost plus basis. Family planning aids are supplied through the government and are dispensed free of charge. The clinics are entirely self-supporting and have a policy of charging cost plus for curative services in order to subsidise preventative ones.

Many of the clinics are in remote locations, even by Kenyan standards, and the construction of many of the buildings is literally mud huts with straw roofs. The facilities however, appear in no way to detract from the quality of service which is provided. Because of clinic remoteness nursing staff often sleep in at the clinic which apart from being a practical necessity also provides a degree of security for the cash and drugs at the clinic. Over the course of a month, between visits to the hospital to pay in, a clinic even in a poor region can accumulate up to one hundred pound which provides a temptation to the most sober of the community's citizens. The fear of attack and robbery is a practical and real fear for many of the nurses.

The living-in allowance for the nurses is approximately £4 per month and one could only admire their forebearance in being able to endure the conditions that many of them slept in. One helper took quite a delight in showing me his sleeping accommodation in order to rattle under his bed and release a flight of bats which represented his normal sleeping companions.

b) **Community Based Activities** - this part of the community health department is funded by the Swedish International Development Agency (S.I.D.A). Its aim is to promote greater involvement in health activities by the local people. In the Western world our image of health services is very heavily "doctor centred" with the result that ordinary people used to take little or no part in protecting their own health. Only in the last few years has this pattern begun to change with involvement in fitness campaigns, concern about unhealthy diets and people giving up smoking in large numbers.

In developing countries the "doctor-centred" approach to health care is completely unrealistic due to shortage of resources and the only way to work towards the world health organisation's goal of" health for all" by the year 2000 is to develop a much more community centred approach to health care. This approach is more commonly known as community based health care.

With the assistance of S.I.D.A. Chogoria has been trying to develop much greater community involvement in health issues, particularly concentrating on what activities local communities can undertake for themselves. The idea of self help is not a new concept in Kenya and this again is a demonstration of the Harambee principle. Almost all of the clinic buildings and staff houses have been erected by the effort of local health committees who raise funds and then hand over the completed buildings to be staffed by the hospitals. After the initial fund raising these committees usually stopped meeting and took no further action regarding the health of their communities. The emphasis has been on trying to change the concept away from the limited role of building and these communities have now been renamed and retrained. In their wider role they are know as Area Health Committees (A.H.C's).

Each A.H.C. is encouraged to make an assessment of the major health problems in the local area and to work out appropriate ways of tackling their problems. Almost all of the A.H.C's have recruited suitable people to be trained as volunteer health workers (known as family health workers) and some A.H.C's have also identified the traditional midwives in their areas who conduct 50% to 60% of all births, these have been trained as Traditional Birth Attendants (T.B.A's).

Volunteers and T.B.A's are a vital bridge between the local people who need health services and the professional service providers in the clinics and hospital. Those people who most need the services such as the poor and disadvantaged, the illiterate, the at risk family etc. are those are least likely to use the services. Using a volunteer worker who lives in the area and is well known to the people it is possible to overcome many of the obstacles and the uptake of services is much higher. In addition when a client fails to come for a clinic appointment, say for immunisation, or for family planning a volunteer will call at the home and remind the family concerned. Using this system it is possible to have even up to 60% of all defaulters returning to complete the service.

An additional advantage of this approach is that the local people are must more directly involved in health issues. Many communities gain confidence and are able to go on to tackle other problems in community life and make improvements. They may learn how to put pressure on policy makers and find ways of bringing other development projects to the area. One example of this is the large number of self help small scale water projects that A.H.C's are developing.

c) **Youth Education Programme** - this programme is funded by Family Planning International Association (F.P.I.A) and seeks to tackle the increasing problem of illegitimate teenage pregnancies (which currently comprise 20% of all births in the area). The programme seeks to train teachers (primary and secondary school), church leaders (of any denomination), and peer group leaders. The aim is that those trained will then teach the youth, that they come into contact with, the lessons known as family life education. Local cultural attitudes are strongly against the giving of contraceptives to unmarried people and although attitudes are changing, it was not possible, until recently, for trainees to teach specifically about family planning in the schools and the lessons had to be limited to "talking around the subject" using lessons such as population dynamics, problems of the unmarried mother and her child, sexually transmitted diseases etc.

Recently the programme have been seeking to give young people more consutructive outlets for their energies and has been given sports equipment grants to various clubs and training people in preparation for employment. With approximately 75% of all Kenyans under the age of 25 years and approximately one million babies being born annually the young people are a crucial target group for the future.

d) **Income Generating Activities** - over the past few years the economic situation of the local people has been changing from year to year. Many local farmers are dependent on commodities such as coffee, tea, cotton and tobacco for their cash income. With the drought and famine of 1984/85 and the fact that coffee prices tend to be very volatile on the world market the general economic situation has been deteriorating locally. Added to these problems are the ever increasing population pressures and many local communities, especially in the poor, low altitude areas are asking for support in developing ways of generating alternative sources of income. Thus a number of communities are developing several small scale projects mainly based on agriculture.

It is speculated that the development of these activities will be very important for the future of both the community health programme and the work of the volunteers although from my observations I could only conclude that there was a very tenuous link between the health care of the community and income generation on it's present scale.

CHOGORIA MANAGEMENT STRUCTURE

The daily running of the hospital is overseen by the Hospital Administrative Team (H.A.T) which consists of the Medical Officer in charge (Chairman), the Hospital Administrator, the Matron, the Senior Tutor of the Nursing School and the Director of the Community Health Department. The H.A.T. meet on a weekly basis and can be considered to be the equivalent of a District Management Group. They are concerned with the implementation of policy although tend to be primarily wrapped up with the day-to-day problems which arise in any largish hospital. The problems in Chogoria are currently primarily financial and many of their agenda items were concerned with the lack or drugs, gauze, dressings and other necessary items.

The H.A.T. report to the Hospital Management Committee which meet four times a year. Apart from supervising policy making the Hospital Management Committee are also involved with interviewing entrants to the Nurse Training School. This may appear to be suprising but it has to be borne in mind that the Management Committee is made up primarily of clegy or lay-clergy. They are therefore anxious to ensure that potential entrants to the school not only have a reasonable scholastic background but can also demonstrate that they are practising christians.

The Management Committee is in turn answerable to the Presbyterian Church of East Africa (P.C.E.A) hospital's board which also supervises Chogoria's sister hospitals at Kikuya and Tumutumu.

Christianity is central to Chogoria and the church in the hospital exists very much hand in hand. Many of the Senior Staff particularly medical are at Chogoria because of their christian beliefs and are paid by the Presbyterian Church of Scotland. They are therefore overseas in a missionary and well as a medical role. The hospital itself is constructed around the chapel which is used not only for Sunday services but also extensively during the week. An example of this is Monday morning prayers which start at 7.30 am and to which all hospital staff are expected to attend. Monday prayers act as the forum for hospital announcements and provide an opportunity for staff to discuss issues which are affecting the hospital.

At one of the meetings I was given the opportunity to present an outline of the financial difficulties facing the hospital. This was carried out through an interpreter although the use of a make-shift flip chart with easy-to-read bar charts of income and expenditure and assets and liabilities soon got the general message home which was greeted with general alarm. As a conclusion to the presentation I went into a rallying call which I hoped would emphasise the Harambee "pulling together" principle and how, if we worked hard and diligently we could overcome the problems. My sentiments were then reinforced by the Medical Officer and I began to visualise the painting which would appear on the hospital wall in years to come depicting the day that Chogoria turned the financial corner.

My musings were brought to earth when the self-appointed spokesman for the Wanuchi (the ordinary workers) stood up and explained that in a Kenyan household which had difficulties, financial or otherwise, it was not the custom to tell the children of these difficulties lest it caused unhappiness. In retrospect I felt this remark spoke volumes of the way the hospital management were perceived. Nothwithstanding these comments, the outline of the hospital's difficulties proved to be a success insomuch as it helped to inject a new air of financial reality within the hospital and paved the way to introducing many economy measures.

Apart from Monday morning prayers there were regular prayer meetings and bible studies during the course of the week and it was customary to commence and conclude many meetings with a prayer. The Christian Union, which is made up predominantly of members of the Nursing School is also extremely active within the hospital and provides one of the few outlets for the energies of these young people.

Coming into a very religious environment such as that at Chogoria can prove for some people to be a far greater culture shock than actually working in an overseas country. However, I experienced absolutely no difficulty in working in this environment and I found the enthusiasm of the christian medical staff extremely contagious and one could not help but admire their unselfish aims of helping their fellowmen whilst working very often in extremely adverse conditions.

CHAPTER III

THE PROBLEMS

A. FINANCIAL

When the auditors reported on the accounts for the 1985 financial year they revealed a loss of approximately £60,000 (11% of income). This compared with a small loss in 1984 of £4,000 (0.8% of income). The figures were obviously a cause of great concern to the Hospital's management and whilst it was known that the hospital had financial problems the scale of the 1985 loss was unexpected. The Hospital's auditors, Carr, Stanyr, Sims of Nairobi, set out the position in their report on the accounts:-

"The overall deficit after depreciation has risen by more than fifteen times the 1984 figure. It is very clear that the result is disasterous and that such a trend cannot continue. The result clearly showed that for the year under review the hospital was running at a significant loss and strong measures must be implemented if the hospital is to survice and maintain the level of patient care which the Chogoria region has come to expect".

The Audit Report went on to note a number of weaknesses in accounting control although it was evident that control whilst being a contributory factor to the situation was not one of the main ones. Three main financial problems could be identified:-

1. Increased running costs due to general inflation but expecially due to a government declared salary increase which raised salary costs by approximately 40% over a two year period. The hospital, whilst not a government institution is expected by staff to implement national increases in salary levels.

2. A decrease in the government grant from 16% of running costs to 9% or running costs in real terms over a two year period.

3. The inability to increase patient charges in line with the above factors. The population around Chogoria are generally involved in small scale agriculture and therefore not directly linked into the cash economy. The majority of the population therefore saw no immediate benefit from general wage increases. To attempt to raise charges to reflect the above increases would have been directly counter productive in that the majority of patients would not have been able to afford these charges and would simply have stayed away. Therefore overall income would have been reduced.

It is also worth noting that during 1986 the government had declared a reduction in the working week from 5½ to 5 days. The announcement surprised everybody with its immediacy and had an obvious impact on the hospital's overheads. Regarding the pay awards it is interesting to note the similarity of difficulty between Chogoria's position and that of the NHS which has had to deal with a shortfall of pay and price funding in recent years. In the NHS the normal approach to dealing with this problem has been either to hold back on development and redirect growth monies or efficiency savings to pay and price shortfalls. Clearly Chogoria was not in the position of having growth monies and in an environment where gauze is being recycled it is difficult to stimulate thought into making more savings.

A 1% efficiency saving on the Authority's revenue cash limit is considered an achievement. In order to get Chogoria to financial viability would have required an efficiency saving in the order of 10%.

B. RELIABLE AND TIMELY FINANCIAL INFORMATION

While Chogoria had a finance department it was evident that the level of accounting expertise within the department was not very high. Monthly information of expenditure again budget was produced but the information was often late in production and unreliable. The hospital's auditors were usually in the position at their annual visit of drawing together schedules and books and attempting to combine these into a set of accounts which could be presented to management. These accounts were regarded by the finance staff as the "auditors accounts" and the staff were often unable to explain balances and entries within these accounts. I had many talks with the staff explaining to them that the role of the auditors was not to write up the books of account but merely to verify their accuracy. It was important to push home the message that the hospital relied on their producing accurate accounts on a monthly basis and not waiting till the end of the year for the auditors to arrive.

C. STAFF - LACK OF TRAINING AND LOW MORALE

It soon became evident to me that staff morale in the finance section was at a low ebb. The reasons for this included the following:-

1) Little or no finance training
2) Limited on the job training
3) A backlog of work in some of the sections which represented a daunting and unassailable task to the staff concerned.
4) A realisation that the hospitals financial affairs were in difficulties but being unable to identify solutions to problems.

Any successful organisation survives on an infrastructure of sound systems and well-trained and motivated staff. I considered it vital therefore that with limited time available it was important to improve staff performance and ensure that the financial information being produced was credible and accurate. I therefore spent considerable time in sitting down with the clerks and finding out exactly what they did and why they did it. At the same time as this suggesting and implementing improvements in the procedures and trying to instill in the staff a sense of responsibility and commitment.

CHAPTER IV

MAIN AREAS OF FINANCIAL AND ADMINISTRATIVE SERVICES

The following are the main areas of financial and administrative services at Chogoria:

a. Outpatient Registration
b. Outpatient fee collection
c. Inpatient fee collection
d. Inpatient liaison
e. Voucher recording - invoicing of coffee societies and other organistations
f. Debtors control
g. Payments cashiering
h. Income Receipts
i. Maintenance of General Ledger
j. Creditor Payments
k. Wages Payments

In order that staff could be aware of exactly what their responsibilities were and what was expected of them a job description was drawn up for all of the principal posts. This was done following analysis of each job and appropriate amendment. The job descriptions are given as Annex I and the appropriate reference number appears in brackets after the job titles below

a. Outpatient Registration (Annex 1A)

All patients presenting at Chogoria, unless they are emergencies, must first register as an outpatient. Apart from recording patient details the clerk also ensures that the patient (where possible) pays a deposit for the services which they will receive. This was 15 shillings (about 75p) but was increased to 20 shillings (about £1) during my visit. The patient is given a unique outpatient number and also a form called a prescription (see Annex 2) which lists the areas of medical services that an outpatient may use, viz:

Doctor
X Ray Department
Laboratory
Theatre
Drugs

Approximately half of the patients able to pay do not have cash but instead pay by a voucher usually from a Coffee Society. The Coffee Society voucher will state that the person named on the voucher can receive medical treatment up to the value stated. The voucher carries an identifying number which relates to the society or organisation. Within Chogoria's catchment area there are approximately 20 coffee societies.

The system works along the lines that the coffee growers are given an advance on the produce delivered to the Coffee Society in the form of the voucher which can then be used to buy medical services. After the patient has received treatment an invoice is sent to the Coffee Society by the hospital stating the patient's name, the voucher number and the cost of the treatment received. Within the hospital the vouchers are recorded and numbered upon receipt and by introducing checks within the procedure an audit trail was available through to the invoice clerk. This has expanded upon under the section dealing with voucher invoicing (see (e) below).

If the patient cannot pay either by cash or voucher he must receive a "debt" which is at the discretion of the administrator. Getting the authorisation of the administrator to a debt may seem extreme however, it is human nature to avoid paying if at all possible and therefore many people who perhaps could pay will try not to. The administrator has a sound local knowledge and is viewed therefore as being in the best position to be able to distinguish between those who cant and wont pay. I was never aware of a person being refused medical treatment on the grounds that they could not pay and this is borne out by the accounts which show that in 1985 seven hundred thousand shillings (£35,000) about 10% of income was written off as bad debts.

Having been given a prescription form and having paid a deposit the patient then proceeds to the outpatient waiting area to see a clinical officer. A clinical officer has basic medical skills but is not a fully qualified doctor. It is the job of the clinical officer to carry out initial examination and if this reveals that the patient's symptoms are more serious then can be dealt with then the patient is forwarded to a qualified doctor. Some of the clinical officers who had been singled out for further training came from for example a nursing background. It was disappointing to note that after being trained and having gained practical experience many clinical officers had set up a practice in the community in direct competition to the hospital. They often carried out abortions which would not be allowed at Chogoria. The result of this practice was often fatal for the patient concerned.

Either the clinical officer or the doctor can prescribe drugs order radiology tests, pathology tests or can forward patients for minor procedures. Each service is charged separately and this is the job of the outpatient fee collector.

b. Outpatient Fee Collector (Annex 1B)

Whilst accountants in the NHS struggle to capture patient related costing information, it was fascinating to see that this information was available in a Third World Mission Hospital. The information was not being provided as a cost control mechanism or medical audit tool but simply to charge the patient for the services they were being provided with.

Outpatient charges were as follows:-

Clinical Officer Examination - 10 shillings (50p) - this was five shillings but was doubled whilst I was at Chogoria on the basis that the increased costs would be hidden in the basic deposit (see above), and would not deter patients from coming to the hospital. It was anticipated that this would result in increased income of 24,000 shillings per annum.

Doctor - 15 shillings (75p)

Laboratory - 10 shillings (50p) per test

X-Ray - cost dependent upon X-Ray but around 50 shillings (£2.50)

Procedures - cost dependent on procedure, e.g. minor wound suture 50 shillings (£2.50)

Drugs - cost plus dependent on drug, e.g. paracetamol a mark-up of around 400% whereas phenobarbitone for epileptics would be given free because of the patient's condition.

It is the function of the outpatient fee collector to total the charges and to collect the money from the patient. This is after costing drugs and procedures, if appropriate. Despite the fact that there were several foolscap pages of drug costs, the clerks doing the work soon became familiar with prices.

In order to speed up the administration of collecting fees, the possibility of introducing a standard charge for drugs for all outpatients was considered. The results of the exercise are shown in Annex 3. It became clear during this exercise that each outpatient was paying on average around 50 shillings (£2.50) for drugs. The alternative to individual pricing of a standard charge would it was considered on balance be to deter patients from coming to the hospital if they knew that they would be faced with a drug cost of 50 shillings no matter what. The fact that they would on average have to pay 50 shillings anyway for drugs seemed to be eased by the charge being related specifically to the drugs they were being prescribed. Additionally, they also had the option of refusing the drugs after medical examination on the grounds that they could not or would not pay.

The outpatient fee collector also has the job of ensuring that for voucher payments the amount to be charged to the appropriate organisation or society was recorded on the voucher. Additionally the clerk would record the medical costs of all debts given for outpatients and also the cost of free treatment to staff.

c. **In Patient Fee Collection (Annex 1C)**

The In Patient Fee Collector is responsible for:-

(a) Registration and arranging for an invoice to be instigated upon admission of a patient to hospital. This is in order to identify patients as they are admitted and whenever possible collect a deposit.

(b) Calculation of the cost of the patient's stay in hospital and collection of the income.

One of the characteristics of the African patient which was immediately evident to me is the patience which they exhibit when waiting for treatment or to be registered. I was however extremely dismayed at the extent to which patients were expected to queue which for a non emergency in patient paying a cash/voucher deposit meant queuing of a minimum of three times. Again the patient would queue three times upon discharge.

By altering the flow of patients and by relocating the inpatient clerks together with the outpatient clerks in order to facilitate cash collection and to give receipts, we were able to reduce the number of times a patient had to queue to once upon admission and once upon discharge.

On discharge the patient takes his registration card together with the prescription sheet showing all drugs dispensed to the clerk. Identified on the card will be the code of any operation/procedures undertaken which enables the clerk to identify the appropriate charge. Also recorded on the sheet will be the gas used in any procedure, saline drips, etc.

The clerk, having computed the charges of the individual items together with the standard day charges of:-

30 shillings (£1.50) per day for adults
20 shillings (£1.00) per day for children

will then attempt to recover the amount from the patient (less any deposit paid) either by cash or by voucher. As with many outpatients a good proportion of inpatients cannot pay. The hospital is therefore faced with the dilemma of keeping the patient in hospital and incurring further debt until the patient's relations produce some money, or discharging the patient with a debt in the hope that he or she will pay at some time in the future. It is one of the jobs of the Administrator to judge each situation on it's merits and arrive at a decision. More often than not the patient is discharged and the amount owed written off as a bad debt.

A further class of inpatient which provides a considerable source of income to the hospital are those registered with the National Health Insurance Fund (NHIF). These are akin to private patients in reverse. The patients discussed so far have been patients paying for charges from their own resources. NHIF patients are those who by virtue of earning over a certain limit have to pay NHIF contributions to the government and are therefore entitled to an element of free medical treatment at non government hospitals. These patients are housed in single rooms and enjoy slightly better food than ordinary patients. The accommodation charges 150 shillings per night (10 times greater than ordinary patients) but this is recoverable directly from the government by the hospital. The procedure for recovering this money is extremely bureaucratic and the NHIF office will reject a claim for the slightest reason e.g. if the initial of the patient is shown wrongly.

Each month the assistant hospital administrator spends at least a day in Nairobi processing these claims through the various departments of the NHIF office and doing his best to supply any additional information that may be needed. The majority of patients paying NHIF are those in the professional classes e.g. teachers.

Prior to my visit NHIF patients did not pay any hospital costs themselves because of the fact that most of them could recover excess costs of treatment from their Staff Association it was decided to ask the patients to pay for drugs, operation costs, drips etc. in fact, anything over and above the basic accommodation costs. Initially there was a degree of resistance to this on the basis that the patients would have to wait several weeks before being re-imbursed by the Staff Association. I believe that the protestations have now diminished without a wholesale drop-off in the number of NHIF patients presenting at Chogoria.

d. **In Patient Liaison Clerk (Annex 1D)**

This was a new post which we managed to establish from staff savings in other areas. As many patients, such as emergencies are admitted out of normal hours then the procedure for admittance was frequently bypassed and indeed some patients such as maternity were thought to try and gain admittance during the night in order that they could avoid paying a deposit and perhaps escape payment altogether.

It is the job of the In patient Liaison Clerk to visit the wards and identify patients who have been admitted without payment of the required deposit. The clerk will then try to obtain the deposit either from the patient of relatives. Without jeopardising the patients treatment the clerk will also liaise with medical staff on the ward to make them aware of patients who have not paid and to advise on patients who are possible bad debts. The doctor can then decide whether treatment need to be continued or if the patient can be discharged.

This, no doubt, seems extremely mercenary to the outsider looking in but, it must be borne in mind, we are talking about a mission hospital trying to survive on an extremely low level of income, mainly generated by patient charges, and trying to do the greatest good with the little money which is available. It is self evident therefore that free treatment must in the main be given to those patients who are real emergencies and unable to pay.

e. **Voucher Clerk (Annex 1E)**

Approximately half of all patients pay by voucher. The financial procedure which I set up for dealing with these is shown in Appendix 8 and this area is a good example where a simple changing of procedures enable considerable staff savings to be made.

An average of approximately 80 vouchers are dealt with daily and of these about 10 relate to in patients. The procedure was for the clerks to sort these into society order and to then put these on to lever arch files, outpatients/inpatients altogether. They would then go through the files invoicing the outpatients and leaving these on file marked with the invoice number. Inpatient vouchers tended to get left on the file because the clerk did not know if the patient had been discharged and that the Coffee Society or organisation could be invoiced.

This system was changed so that at the beginning of each day the Voucher Clerk sorted the previous days vouchers into:-

a. Society
b. Inpatients/Outpatients within society.

The outpatient vouchers were then invoiced immediately and put on to a completed file. This work was done during the morning. Inpatient vouchers were then placed on a separate file and during the afternoon the Voucher Clerk liaised with the Inpatient Clerk to agree those patients who had been discharged and consequently the vouchers for which invoices could be raised. After invoicing the voucher was transferred to the completed file for that society or organisation.

By adopting this procedure:-

a. All Outpatient vouchers were invoiced immediately helping to speed up cash flow.
b. Filing and sorting were kept to a mimimum.
c. Outstanding vouchers for Inpatients were easily dealt with by the clerk and the number outstanding readily able to be monitored by management.

The most productive part of revising the system was that the number of clerks in the section was reduced from four to one and a system of individual accountability for work outstanding readily established.

f. **Debtors Control (Annexes 1F(a) and 1F(b))**

This area of work was wrongly called credit control as it embraced the much narrower area of work of debtors control. Basically the section deals with the documentation for NHIF patients and recording the invoices produced by the voucher clerk in the debtors monthly ledger and control ledger. The section also raises invoices for rental of staff houses and purchases by staff from stores etc. It would normally have been prudent to discourage staff purchases but in a locality which was distant from shopping facilities this was not always possible.

Debtors control was an area which I devoted a lot of my time to as it was clear that debt recovery was not being managed and consequently large sums of money being lost to the hospital.

Basically the steps needed within the section were as follows:-

1. Getting the work up to date and identifying the real amount outstanding to the hospital.
2. Amending the system in order to improve work flows.
3. Education of the staff involved.
4. Imposition of discipline in order to keep the system up to date.

Two aspects of the work done in this area are worth drawing out, these are, the aged analysis of debts outstanding and the computerisation of the debtors control.

The aged analysis is a reference to how much of the total debt outstanding related to any particular month. Thus a total amount outstanding of 100 shilling would be shown on the monthly statement broken down perhaps as follows:-

	KSHS
March	30,000
April	20,000
June	-
July	-
August	40,000
September	30,000

By totalling all of the outstanding debt in this way management can see how old the debt is and concentrate action for recovery on the oldest debt. From this type of analysis it became clear that many coffee societies were paying off recent debt but leaving old debts outstanding, presumably in the hope that they would be forgotten and written off as had been the case before. This simple system helped to direct management attention to this problem and hopefully prevent it occurring in the future.

One of my priorities at Chogoria was to put the general ledger of the accounts system on to computer using a package called "OMNICRON". The system was to sit on an IMB compatible (Compaq). Unfortunately the General Ledger was just that and did not have a debtors module. However by using the account code for the chart of accounts, which had been established, in a flexible way I was able to bring the details of the debtors on to the computerised system.

The account code within the system consists of six digits:-

eg. 110000 Debtors Control

By nominating 11 as the Debtors field the other part of the code was used as follows:-

111001	-	Chogoria Society	)
111002	-	Kiriani Society	) COFFEE SOCIETIES
112001	-	Chogoria Boarding Primary	)
112002	-	Mutindwa	) SCHOOLS
113001	-	Maua Hospital	)
113002	-	Fund Associates	) ORGANISATIONS
114001	-	Adrine Ciamati	)
114002	-	Betty Veitch	) STAFF
115001	-	Mugambi Maneme	)
115002	-	Julius Mbae	) NON STAFF

Thus the amount outstanding could be monitored using this coding structure which was obviously valuable management information capable of being extracted and manipulated. The computerisation of the general ledger is dealt with in more detail in Chapter V.

g. <u>Payments Cashier</u> (Annex 1G)

A number of problems have occurred in Chogoria in the recent past relating to the cashiering function which had traditionally been carried out by one person. Leaving one person in charge of receiving cash and paying out did not make for an adequate separation of duties and consequently left the cashier in a position to potentially manipulate funds. During my time at Chogoria we therefore took the opportunity to split the cashiering function into two posts and to augment each of these with other duties.

The Payments Cashier, as the title implies, is the person responsible for maintaining an accurate record of all claims for Petty Cash and other payments and for also ensuring that claims are correctly certified. The main areas of payment are:-

a. Petty Cash for small local purchases
b. Small subsistence repayments to student nurses
c. Payments to creditors
d. Floats for subsistence and travel

Floats and subsistence for travel relates to payments given to drivers in advance of their incurring expenditure. This is because wage levels are not sufficient to enable individuals to incur the expenditure themselves and then claim reimbursement. Unfortunately a suitable system of making staff account for their floats did not exist other than the occasional purge and therefore after discussion with the hospital accountant I installed a procedure which ultimately deducted the float from the persons pay within a limited period of time.

One further aspect of the Payment Cashier's job which we established was for him to select on a weekly basis twenty random inpatient invoices and to check these for accuracy of charges at recovery. This is another example of trying to provide an independent check within the overall financial system. However anyone with even a basic knowledge of accounting will know that checks such as these and the overall principal of internal check does not allow for collusion.

Unfortunately this frequently happens in Kenya as in other African countries and often between more than two people. Additionally there is at the moment not the social stigma attaching to dishonesty that we would find in a developed country. The combination of these factors means that the prevention and detection of fraud is by no means straight forward.

h. **Cashier Income Receivable/General Ledger Clerk (Annex 1H)**

This person is responsible for the receipt of all monies such as payments from Debtors (eg. Coffee Societies) and grants and donations. Additionally the Clerk will receive, once a month, cash payments from the outlying clinics which is usually brought in by a nurse together with his/her receipt book which the clerk totals and issues a receipt for the amount received. Every day the Income Clerk also receives cash payments from the Inpatient/Outpatients clerks. These are collected via electronic tills which have a till-roll which the clerk can marry the total money collected against. The Cashier has custody of the only zeroising key for the tills which he resets at the beginning of each day.

The receipt (and payment) of cash is through a basic kalamazoo system which generates sequential pre-numbered receipts at the same time as creating a fast copy for the cash book.

As the recording of income is by no means a full time job the opportunity was taken to incorporate other duties within the post including the maintenance of the manual General Ledger, the trial balance and the preparation of the monthly income/expenditure statements.

j. **Creditor Payments Clerk (Annex 1J)**

The opening paragraphs of this report dealt with the problems that the hospital were experiencing in obtaining goods and services from suppliers. The difficulty obviously related in the main to an inability to pay but at the same time there existed no accurate details of the total amount outstanding to creditors.

This situation had been brought about by a clerk leaving at the beginning of the financial year and the clerk who was nominated to replace him having no training and no understanding of the tasks which she was supposed to undertake. The results were:-

a. No accurate record of Creditor balances for the beginning of the period.

b. For the first six months of 1986 cash payments had been recorded as expenditure within the accounts. From July onwards this system had been replaced by a token one of new invoices being recorded as creditors. The result was that for the first part of the financial year expenditure was greatly understated because goods and services were being received and not paid for. The folly of combining expendiure and payments within the same accounting system during a period of limited creditor payments underlines the lack of formal accounting expertise available to the hospital.

c. No accurate record for management of the Creditors outstanding at the end of each period.

In order to remedy this situation we spent a fruitful two days getting every known invoice together and recording these within the appropriate creditors ledger until we had what we considered to be the most accurate situation of known creditors. Having gained that ground and educated the creditors clerk to understand the importance of accurately recording invoices and their treatment in the accounts, I took the view that discretion is the better part of valour and did not try to introduce the concept of accruals and prepayments at that stage. This was however, dealt with later on in the book-keeping and accounts classes which I held and which gave me a great deal of personal satisfaction.

Having established the amount outstanding for each creditor and the timescale over which the debts extended (some more than 3 years) the manual Creditors Ledger was then brought up to date. Thereafter inputs to the ledger became routine through the maintenance of the creditors day book. As with the debtors control the opportunity was taken to use the account code within the computerised chart of accounts to establish codes for each creditor. This approach had the same advantage as the debtors in ensuring that information was available to management as a by product of running the ledger system.

One other duty which I gave to the Creditors Clerk was the payment of local fruit and vegetable suppliers. On Tuesday and Thursday of each week local ladies would bring produce to the hospital to sell (mainly bananas). The ladies appeared to be generally elderly but having tried to lift a branch of bananas myself I rapidly came to the conclusion that they were extremely strong. Many of the ladies would walk for miles, from early morning, with these heavy weights on their backs in order to sell them for a few pence. Sometimes the hospital had too many suppliers arrive in which case several luckless growers were faced with the dilemma of leaving them to rot or trying to sell them elsewhere locally.

The procedure for paying the growers was for the storeman to receive the goods, to weigh them and to then prepare a schedule showing:-

a. The grower's name
b. The produce sold and the weight
c. The cost per kilo (determined by the storekeeper)
d. The total amount owed.

The storekeeper would then take the list to the office where the total amount to be paid would be calculated and given to the storeman for him to pay out to the growers. As the growers were unable to sign the schedule they invariably put a thumb print against their name. This was a ritual which I considered completely useless in terms of providing any financial control but which seemed to afford the old ladies so much pleasure that I was loathe to dispense with it.

Clearly the system was wide open to abuse by the storekeeper and I therefore arranged for the creditor payments clerk to take on the responsible task of paying the growers as part of her duties.

k. Wages Clerks

Between 1985 and 1986 the proportion of total expenditure spent on wages rose from 46% to 54%. This reflects the level of public wage rises referred to earlier. Of the 400 employees at Chogoria all were paid monthly and most of them on a standard monthly rate without overtime or enhancement. The system for payment is based on a manual kalamazoo system and this is an area where computerisation would bring considerable benefit. Unfortunately the limited time which I had at Chogoria did not enable me to identify and install such a system.

Generally I was impressed with the calibre of the two clerks working in the section and this is probably the only area of hospital finance where I did not make changes as the procedures were generally sound if somewhat laborious. One area where we did tighten up related to deduction from payroll for debts owed by staff for goods received from stores, telephone calls, advances etc. It had often been the case that lists had been supplied to the payroll office asking them to make such deductions. However individuals had then requested the clerks not to action the deductions and they had frequently complied with the requests. The clerks were therefore clearly instructed that on no account were they to reduce, amend or to otherwise alter requested deductions other than on the personal instruction of the Medical Officer in Charge.

1. **Hospital Accountant** (Annex 1L)

The Hospital Accountant's duties encompassed all of the functions set out above. In addition to exercising a supervisory role the accountant was responsible for producing month-end accounts and dealing with periodic claiming of grants from funding agencies. Given the skills of the particular individual occupying the post it was clear that an adequate level of supervision was not being exercised and therefore a narrower range of duties was given to the accountant as set out in Annex 1L.

It was vital however to strengthen the expertise of the finance function and this was done by recruiting a Financial Controller. The person appointed had spent some time studying and working in the United States and although I spent only a only few days working with him before I left I was confident that his appointment would have a major impact on the finance discipline in Chogoria. The job description for the post of Financial Controller is set out in Appendix 1M.

CHAPTER V

IMPROVING THE FINANCIAL SITUATION - SOWING THE SEEDS

Staff Training

During the weeks spent with the clerks analysing their work and getting manual records and books and accounts up to date I also set about giving the staff some formal book-keeping and accounting experience. This was done through a mixture of accounting lessons in the classroom (borrowed from the training school) and then back in the office situation taking the theory and putting it into practice. Additionally staff attending the lessons were expected to do homework. This approach to training proved to be very successful and I was extremely pleased with the progress that was made in the time available. Those staff who attended all lessons progressed from basic double entry book-keeping through to the production of the Trading Profit and Loss Account and Balance Sheet and finally an outline of interpretation of accounts - clearly a lot of ground to cover in two months. Shortly before I left improvised certificates were presented to six of the staff who had done particularly well; these could not have been better received had the recipients been given university degrees.

Computerisation of the Accounts

Prior to my arrival at Chogoria the hospital, and particularly the community health department, had become involved in a programme of computerisation. The programme had been financed primarily through United States Aid which had purchased a number of micro-computers (IBM Compatibles) and also financed the development of an extensive software package for community statistics (immunisations, clinic attendances, etc.).

In conjunction with the hospital auditors it had been agreed to move towards a system of computerised accounting using an accounting package called "OMNICRON". The Auditors spent time implementing the stores module and it was part of my brief whilst at Chogoria to install the main general ledger module.

The coding structure making up the chart of accounts for the system was divided into 8 digits:-

A two digit cost centre showing	- where the money is spent - where money is received - balance sheet entries
A six digit account code showing	- what the money has been spent on - what income has been received - what the balance sheet entries relate to

The chart of accounts of the coding structure is given in Annex 4. The work involved in updating the accounts prior to transfer on to the computer proved to be by far and away more time consuming than transferring them to the computer system. However, without striking an accurate trial balance it was not worth considering making the transfer. At the same time it was vital to ensure that as far as possible the staff involved in providing the inputs for the computer system were aware of what was expected of them and that we did not build up a "pack of cards" which would collapse due to lack of staff training.

The Seminar held to bring all of the staff involved in the system together (and also some of the information users) proved to be a great success and the documentation which I produced for the Seminar is given in Annex 5.

A standard set of output reports on this system is given in Annex 6 and from reports and printouts I have received since leaving Chogoria the timetable for producing the computerised accounts has been maintained and consequently up to date management information provided.

Within the documentation reference is made to the Data Processing Manager. This was an appointment made during my time at Chogoria and we were lucky to attract a local person who had experience of programming and the systems through working in a bureau in Nairobi. The job description which I drew up for the post is given in Annex 1N.

COST SAVINGS

Clearly good accounts do not create cost savings but only serve to identify areas of overspending and overall financial performance. One of the areas where there appear to be considerable scope for saving was on food consumption and indeed a close scrutiny of the methods of requisitioning meals for the wards and issuing kitchen supplies from stock showed that by amending the procedures savings of approximately 320,000 Kenyan shillings per annum (£16,000). This is approximately 2½% of Chogoria's budget. A report to the Medical Officer in Charge towards achieving these savings is shown in Annex 9. Further potential savings were identified by improving the information on debt recovery. As part of the computerisation of the debtors system individual numbers were allocated to each debtor. Of the approximately 200 debtors held on the ledger 80% of the balance outstanding related to only 19 debtors (coffee societies plus national health insurance fund). It was recognised that it was important therefore to concentrate effort on these rather than spread the management effort too thinly.

A further element in savings came from implementing a policy of compulsory retirement for staff over 55. The introduction of this policy resulted in a reduction of approximately 20 staff.

ESPRIT DE CORPS

Good working relationships and the development of a team spirit are important to the efficient running of any organisation. In Chogoria by introducing staff training, improving systems and adopting a "approach to achieving goals" a noticeable improvement in morale was discernable. As much as any of these things however staff morale was improved through a very simple initative - organising a football match, doctors v administrative staff.

This was held on a local school pitch after the normal day and generated such interest that the hospital was left practically deserted. Not only did the hospital staff who were not playing attend as spectators but also what appeared to be most of the population of Chogoria. As luck would have it the administrative team won and have gone on to challenge other local teams (with what success I do not know).

FINANCIAL PROCEDURES

As well as clear job descriptions it is desirable for staff to work to financial procedures outlining the detailed steps in performing a task. Unfortunately there was not sufficient time to write all of these but an example of one of the procedures written is given in Annex 8.

AUDIT TEST CHECKS

As an important part of monitoring events after my departure the Medical Officer in Charge was keen to involve himself in Audit Test Checks on a sample basis. This was to enable him to keep a finger on the pulse of what was happening and to ascertain whether procedures were being adhered to. A further benefit from this was the element of staff knowing that they could be audited at any time and therefore discouraging fraud.

A check list of Audit tests is given in Annex 7.

CHAPTER VI

FINAL THOUGHTS

I would hope that this report does not leave the impression that my visit to Chogoria was a case of putting in and not taking out and indeed, I learnt a great deal while I was there. How many accountants in the NHS have had the opportunity to do ward rounds, listening through stethoscopes, and having diagnoses explained to them. I was also able to attend a session in the operating theatre which I found to be an invaluable experience.

On one of my visits to the community we spent all day walking through the bush from one straw-hutted village to another inspecing hole-in-the-ground latrines and advising on the construction of open fires to prevent children being burnt. Although this may sound mundane it was a fascinating experience and provided me with an opportunity to see an Africa that as a tourist I would never see. At one point during the day we had a monsoon type rainfall which flooded a stream we had to cross over. One of our guides insisted on carrying me across the swollen stream on his back which I am told was a quite hilarious sight and provided great amusement to the rest of the party.

On a professional basis it was fascinating to see the sort of patient related costing information which accountants in the NHS struggle to capture be available as a by-product of the charging mechanism. It made me realise that many of the barriers to moving forward are often self imposed and that necessity or willpower can often break these down.

But perhaps the most important lesson that Chogoria gave me is the value of working together for a common goal (which in Chogoria's case is literally the survival of the hospital). At Chogoria there were no barriers that could not be surmounted, no professional ideology that could not be questioned, only a wish to serve the patients in the best possible way by making the limited resources available stretch as far as possible. Isn't that what we are also working to achieve?

M J D LINCOLN
MAY 1987

ANNEX 1A

P.C.E.A. CHOGORIA HOSPITAL

JOB DESCRIPTION

POST: FEE COLLECTION CLERK (REGISTRATION)

JOB SUMMARY: Maintains a daily record of outpatient attendances including patient details. Receives cash relating to deposits.

SPECIFIC DUTIES:

1. Responsible for maintaining a daily record of outpatient attendances including the allocation of outpatient numbers.

2. Records voucher numbers and voucher details. Forwards vouchers to outpatient collection (Till No 2) for charge recording.

3. Responsible for ensuring that all cash deposits received are Till receipted and that cash tallies with Till receipt roll at the end of each day.

4. Works flexible hours in order to ensure that registration is covered during coffee breaks and lunch times, works during weekends as appropriate.

5. Carries out any duties as required by the Financial Controller.

RELATIONSHIPS: Responsible to the Financial Controller.

NB. It is important that all till receipts relate to a cash payment. The Till must therefore not be opened other than to receive a cash payment (e.g. to change money).

ANNEX 1B

P.C.E.A. CHOGORIA HOSPITAL

JOB DESCRIPTION

POST: OUTPATIENT FEE COLLECTOR

JOB SUMMARY: Responsible for accurately receiving and recording all outpatient income including voucher payments.

SPECIFIC DUTIES:

1. Calculates the total cost of each outpatient prescription including detailed drug costs.
2. Accurately records the income from patients by analysis of the income elements via the cash register (e.g. 2 = outpatient medical charge, 6 = drugs).
3. Ensures that all cash receipts are till receipted and that cash tallies with Till receipt roll at the end of each day.
4. Records Till receipt number on prescription for cash payment.
5. Indicates on prescription method of payment if not by cash e.g. voucher, debt, staff member, epiliptic etc.
6. Records debts given and staff treatment costs as appropriate.
7. Receives vouchers from fee collection clerk (registration). Allocates voucher number and records details in voucher record book.
8. Works flexible hours in order to ensure that Till No 2 is covered during coffee breaks and lunch times. Works weekends as appropriate.
9. Carries out any other duties as required by the Financial Controller.

RELATIONSHIPS: Responsible to the Financial Controller.

NB. It is important that all Till receipts relate to a cash payment. The Till must)refore not be opened other than to receive a cash (e.g. to charge monthly).

ANNEX IC

P.C.E.A. CHOGORIA HOSPITAL

JOB DESCRIPTION

POST: INPATIENT FEE COLLECTOR

JOB SUMMARY: Responsible for recording patient admission details. Ensures that discharged patients are accuraately invoiced for all services received during their stay in hospital.

SPECIFIC DUTIES:

1. Allocates an inpatient number to patients upon admission. Records other details as appropriate in the in-patient register.

2. Whenever possible obtains a deposit from all patients who are admitted. Raises an invoice and posts invoice number onto patient record card.

3. Calculates accurately the cost of all charges to be rendered upon in-patient discharge.

4. Records approved debts in the appropriate register.

5. Carries out any other duties as required by the Financial Controller.

RELATIONSHIPS: Responsible to the Financial Controller.

ANNEX 1D

P.C.E.A. CHOGORIA HOSPITAL

JOB DESCRIPTION

POST: IN-PATIENT LIAISON CLERK

JOB SUMMARY: Responsible for the identification of in-patients who have been admitted without payment of the required deposit. Creates and updates invoice data and pursues payment.

SPECIFIC DUTIES:

1. Provides a continuous liaison between the general office and the wards in relation to payments for in-patient services.
2. Identifies in-patient who have been admitted without payment of the required deposit. For such patients allocates an invoice number.
3. Updates invoice data and pursues payments at ward level.
4. Liaises with medical and other ward staff to clarify services received and to advise on patients who are possible bad debts.
5. Assists the inpatient fee collectors as required.
6. Carries out any other duties as required by the cashier (income receivable).

RELATIONSHIPS: Responsible to the cashier (income receivable).

ANNEX IE

P.C.E.A. CHOGORIA HOSPITAL

JOB DESCRIPTION

POST: VOUCHER CLERK

JOB SUMMARY: Responsible for the control and invoicing of all income related to voucher payments.

SPECIFIC DUTIES:

1. Assists each evening in the collection and checking of all vouchers received into the hospital fee collecting systems.
2. Records and locates any missing vouchers.
3. Each morning prepares invoices for all outpatient attendances. Totals invoices and passes to Credit Controller for posting in the day book and despatch.
4. Each afternoon prepares voucher invoices for all discharged inpatients.
5. Investigates voucher payment queries.
6. Carries out any other duties as required by the Credit Controller.

RELATIONSHIPS: Responsible to the Credit Controller.

ANNEX 1F(a)

P.C.E.A. CHOGORIA HOSPITAL

JOB DESCRIPTION

POST: CREDIT CONTROLLER

JOB SUMMARY: Responsible for maintaining a comprehensive and accurate record of all invoices and credit notes raised by the hospital. Monitors balances of debts outstanding and assists in the recovery of all outstanding debts.

SPECIFIC DUTIES:

1. Maintains a daily record of all invoices raised. Checks the accuracy of invoices totals.
2. Prepares monthly totals for all debtors accounts raised before posting to the debtors control ledger.
3. Posts details of cash received relating to sundry debtors in the debtors control ledger.
4. Each month checks the accuracy of the individual debtors accounts by balancing to the control total.
5. Through the data processing manager allocates new debtors a computer account code.
6. Prepares the debtors input schedules for the general ledger computer system.
7. Advises the Payroll Section on a monthly basis of all staff accounts unpaid after two months which are to be deducted from salary.
8. Prepares credit notes, obtains authorisations, posts in appropriate ledger.
9. Prepares monthly debtors statements including the production of the age analysis of debts.
10. Identifies and assists in the recovery of all potential bad debts and aged balances.
11. Carries out any other duties as required by the financial controller.

RELATIONSHIPS: Responsible to the Financial Controller.
Supervises staff in the Credit Control Section.

ANNEX 1F(b)

P.C.E.A. CHOGORIA HOSPITAL

JOB DESCRIPTION

POST: CREDIT CONTROL ASSISTANT

JOB SUMMARY: Assists in maintaining a comprehensive and accurate record of all invoices raised by the hospital.

SPECIAL DUTIES:

1. Prepares detailed statements and invoices for all NHIF patients.
2. Maintains records of NHIF patients who have been discharged but who have not paid. Actions reminder notes on a monthly basis and advises employers to deduct from salary.
3. Prepares summary receipts for patients.
4. Updates analysis of accounts paid for major debtors such as coffee societies.
5. Assists in the month end posting to debtors control accounts.
6. Assists in the preparation of debtors statements including the aged balances.
7. Provides cover for voucher clerk during periods of absence.
8. Carries out any other duties as required by the Credit Controller.

RELATIONSHIPS: Responsible to the Credit Controller.

ANNEX 1G

P.C.E.A. CHOGORIA HOSPITAL

JOB DESCRIPTION

POST: PAYMENTS CASHIER

JOB SUMMARY: Maintains an accurate record of all vouchers and approved payments, makes cash payments to claimants.

SPECIFIC DUTIES:

1. Pays petty cash claims after ensuring that they have the necessary approval.
2. Assists in the preparation of payment vouchers in relation to suppliers payments.
3. Posts payments in appropriate cash book and ensures that this is balanced weekly.
4. On a weekly basis selects 20 random in-patient invoices and checks for accuracy of charges. Maintains a record of invoices checked and errors found.
5. At the end of each month forwards to the training school a list of students who have paid registration fees.
6. Checks the accuracy of monthly payrolls and advances given to staff. Validates advances against personal pay cards.
7. Maintains float record cards and actions deductions from payroll on a monthly basis for those staff with outstanding floats.
8. Maintains weekly record of cash summary sheet.
9. Carries out any other duties as required by the hospital accountant.

RELATIONSHIPS: Responsible to the hospital accountant.

ANNEX 1H

P.C.E.A. CHOGORIA HOSPITAL

JOB DESCRIPTION

POST: CASHIER -INCOME RECEIVABLE /GENERAL LEDGER CLERK

JOB SUMMARY: Responsible for the proper accounting and receipt of all monies received within the hospital. Maintains the operation of the general ledger including the preparation for computer input documentation.

SPECIFIC DUTIES:

1. Maintains cash book receipts on a daily basis.
2. Responsible for the banking of all cash/cheques.
3. Maintains daily record or cash summary sheet.
4. Responsible for ensuring that the general ledger is posted up to date.
5. Prepares a monthly trial balance of all accounting entries.
6. Assists in the preparation of the monthly statement of income/expenditure against budget.
7. Analyses income to correct account codes and cost centres.
8. Carries out any other duties as required by the hospital accountant.

RELATIONSHIPS: Responsible to the hospital accountant.

ANNEX 1L

P.C.E.A. CHOGORIA HOSPITAL

JOB DESCRIPTION

POST: HOSPITAL ACCOUNTANT

JOB SUMMARY: Responsible for ensuring that a professional and accurate system of book-keeping and accounting is operating throughout the hospital's financial system. Instigates and maintains procedures which ensure that adequate controls are operating within the system to prevent fraud and misappropriation of hospital funds and property.

SPECIFIC DUTIES:

1. Maintains an accurate and up to date record of the hospital's books of account.
2. Produces monthly trial balance.
3. Produces monthly statement of income and expenditure against the hospital's agreed budget.
4. Maintains the operation of the hospital's cash receipts and payments system including personal responsibility for the main safe.
5. Produces monthly key financial statistics figures for management.
6. Assists in the preparation of the hospital's annual budget.
7. Produces the hospital's annual financial accounts and liaises with the hospital's auditors in respect of any agreed adjustment to the figures arising from their recommendations.
8. Provides a monthly reconciliation of the hospital's bank account.
9. Verifies the accuracy of all data input to the hospital's financial computer systems and ensures that processing schedules are maintained.
10. Carries out any other duties as requested by the financial controller.

RELATIONSHIPS: Responsibility to the financial controller.
Responsibility for the supervision of the Cashier (Income receivable)/general ledger clerk and the Cashier (Payments).

ANNEX 1M

P.C.E.A.CHOGORIA HOSPITAL

JOB DESCRIPTION

POST: FINANCIAL CONTROLLER

JOB SUMMARY: The Financial Controller is responsible to the Medical Officer in charge for all financial resources and the systems relating to their management. He maintains a constant review of the use of all resources in relation to the services provided and advises on areas, where cost improvement can be achieved.

SPECIFIC DUTIES:

1. Responsible for the maintenance of all financial records and books of account.

2. Ensures that monthly accounting schedules and reports are produced by the set dates and maintains the financial input to the computer system in accordance with the agreed timetable.

3. Constantly reviews, develops and improves the hospital's financial and other systems.

4. Ensures that adequate controls are operating within financial systems in order to reduce the possibility of fraud and misappropriation.

5. Produces the hospital's annual budget and advises on deviations from that budget during the course of the year. Takes any agreed action in order to correct undesirable trends.

6. Advises on the level of patient charges and takes any necessary action to recover outstanding patient debts.

7. Prepares cash budgets.

8. Implements any agreed action arising from the audit reports.

9. Constantly examines the use of resources in relation to the services provided and advises on areas where there is waste or unnecessary expenditure.

10. Provides staff training and promotes improvements in accounting awareness amongst financial staff.

11. Through the credit controller ensures that sundry debtors are kept to a minimum especially in relation to coffee societies.
Instigates action to recover outstanding debts and develops procedures for identifying and pursuing discharged NHIF patients who have not paid.

ANNEX 1N

P.C.E.A. CHOGORIA HOSPITAL

JOB DESCRIPTION

POST: DATA PROCESSING MANAGER

JOB SUMMARY: Responsible for the operation, maintenance and development of all computer systems within the hospital. Undertakes systems analysis of manual systems and advises on the feasability of computerisation.

SPECIFIC DUTIES:

1. Maintains the operation of all computer systems within the hospital.
2. Schedules data flows to the computer operation clerks and ensures that adequate batch controls are operating where applicable.
3. Responsible for ensuring that financial systems have adequate safeguards within the computer procedures in order to avoid fraud and misappropriation.
4. Provides staff training and computer appreciation courses as required.
5. Implements arrangements for the safe storage of all computer media and ensures that regular back up procedures are in operation.
6. Constantly reviews the use of the hospital's computer resources. Reviews the storage of programs and deletes unused, revised, or wrongly stored data.
7. Evaluates computer packages and installs as appropriate.
8. Undertakes a systems review of the operation of all manual systems and advises on the feasibility of computerisation.
9. Liaises with computer suppliers and maintenance companies as required.
10. Controls the use of all computer equipment.
11. Responsible for a cost effective approach to the purchase and use of computer stationery and other consumables.
12. Carries out any other duties as required by the Director (Community Health Department).

RELATIONSHIPS: Responsible to the Director (Community Health Department). Manages all computer operations staff.

P. C. E. A. CHOGORIA HOSPITAL

PRESCRIPTION

No. ..... Date .....

Name .....

	Shs.	Cts.
O.P. attendance		
Dr's. O.P.		
X-Ray		
Lab. Urine		
Stool		
Blood		
Others		
Theatre		
Drugs		
TOTAL		

C № 294524

ANNEX 3

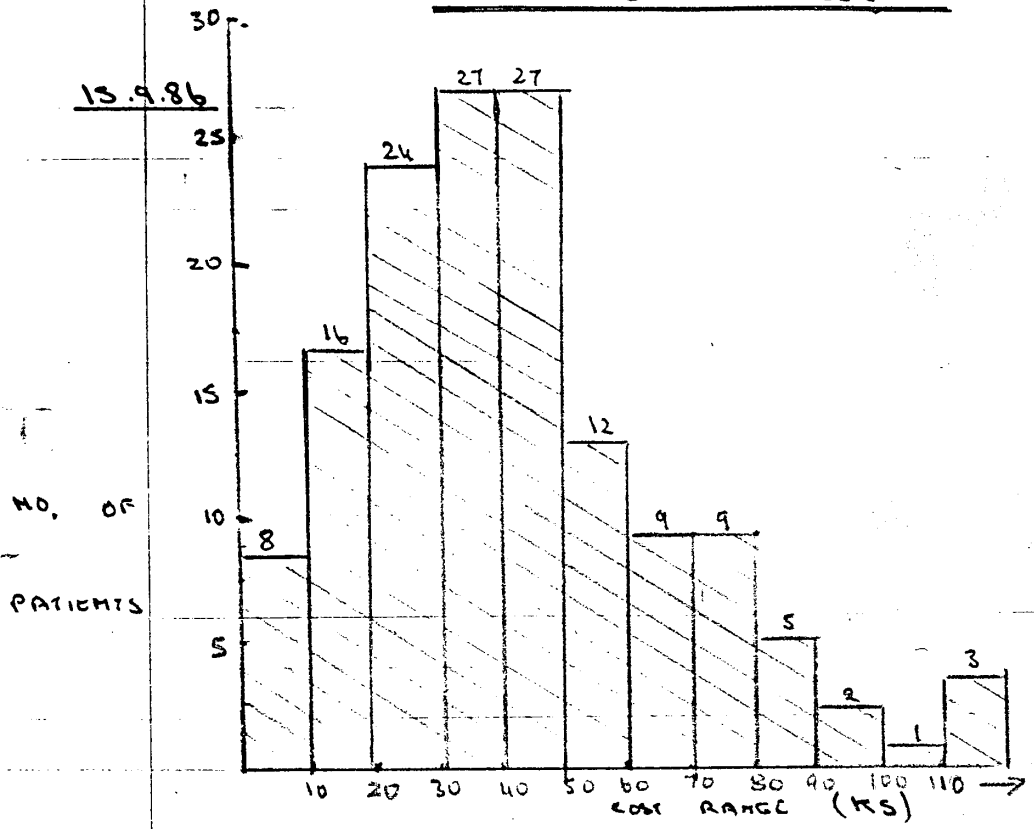
SUMMARY OF

OUTPATIENT ACTIVITY

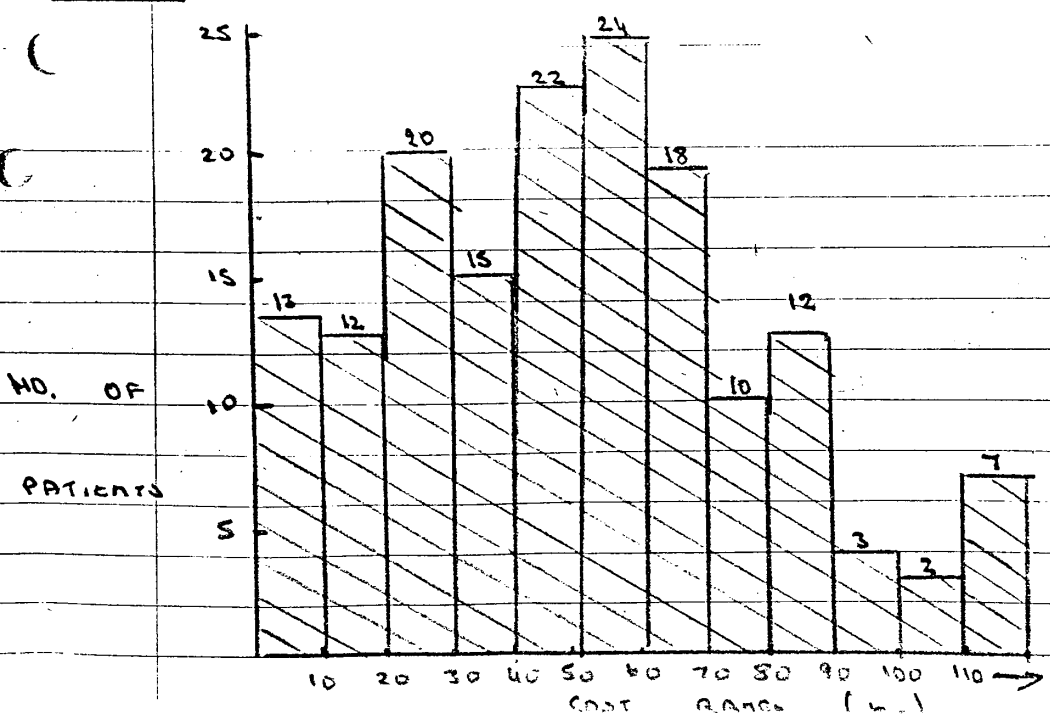
	15.9.86	6.10.86
NO. OF OBSERVATIONS	166	143
NO OF DOCTOR CHARGES	31 19%	29 20%
NO OF C.O. CHARGES	135 81%	114 80%
INCOME FROM DRUGS	8243 Shs	6433 Shs
∅ DRUG CHARGE PER PATIENT	50 Shs	45 Shs

RANGE OF CHARGES

13.9.86



6.10.86



ANNEX 4

P.C.E.A. CHOGORIA HOSPITAL
PERIOD :- 10/ 5

001 P.C.E.A. CHOGORIA HOSPITAL
COST CENTRE MASTER LIST

DATE :- 26/11/86
PAGE:- 1

COST CENTRE	DESCRIPTION	REPORTS TO	POST	BAL SHEET	CLOSED	P+L
**	CHOGORIA HOPITAL		N			
01	clinic Chogoria	CH	Y		N	N
02	Clinic Gaatia	CH	Y		N	N
03	Clinic Gaitu	CH	Y		N	N
04	Clinic Gatuntune	CH	Y		N	N
05	Clinic Ikumbo	CH	Y		N	N
06	Clinic Iriga	CH	Y		N	N
07	Clinic Itugururu	CH	Y		N	N
08	Clinic Kaanwa	CH	Y		N	N
09	Clinic Kajiampau	CH	Y		N	N
10	Clinic Kambandi	CH	Y		N	N
11	Clinic Karimba	CH	N		N	N
12	Clinic #12	CH	Y		N	N
13	Clinic Kaare	CH	Y		N	N
14	Clinic Kathera	CH	Y		N	N
15	Clinic Kathigu	CH	Y		N	N
16	Clinic kiamuriuki	CH	Y		N	N
17	Clinic Kiemi	CH	Y		N	N
18	Clinic kiereni	CH	Y		N	N
19	Clinic Kiriani	CH	Y		N	N
20	Clinic Kiregine	CH	Y		N	N
21	Clinic Makandune	CH	Y		N	N
22	Clinic Makengi	CH	Y		N	N
23	Clinic Minugu	CH	Y		N	N
24	Clinic Mukuuni	CH	Y		N	N
25	Clinic Murambani	CH	Y		N	N
26	Clinic Ngeru	CH	Y		N	N
27	Clinic Nkacii	CH	Y		N	N
28	Clinic Weru	CH	Y		N	N
29	Clinic Gangara	CH	Y		N	Y
30	Clinic Mutindwa	CH	Y		N	N
31	Clinic #31	CH	Y		N	Y
AD	Administration	**	Y	Y	N	Y
BS	BALANCE SHEET	**	N		N	Y
CH	Community Health	**	N		N	Y
CM	Cleaning & Maint.	**	Y		N	Y
DC	Dental Clinic	**	N		N	Y
IP	In-Patient Service	**	Y		N	Y
MI	Misc. Income	**	N		N	Y
MS	Misc. Services	**	N		N	Y
OP	Out-Patient Serv.	**	Y		N	Y
OU	Opthalmic Unit	**	Y		N	Y
TR	Transport	**	Y		N	Y
TS	Training School	**	Y		N	Y
UT	Utilities	**	Y		N	Y
bs	balance sheet	12	Y		N	N
cd	CSSD	MS	Y		N	Y
ch	community health	CH	Y		N	N
cs	Computer Services	MS	Y		N	N
cu	Christian Union	MS	Y		N	N
fp	FPIA	MS	Y		N	N
fs	food store	MS	Y		N	N
gh	guest house	MS	Y		N	N
hp	hospital	MS	Y		N	N
ip	in-patient admin.	IP	Y		N	N

COST CENTRE	DESCRIPTION	REPORTS TO	POST	BAL SHEET	CLOSED	P+L
kt	kitchen	MS	Y		N	N
lc	leprosy camp	MS	Y		N	N
ld	laundry	CM	Y		N	N
ly	Laboratory	MS	Y		N	N
ms	misc.services adm	MS	Y		N	N
mt	main theatre	IP	Y		N	N
nd	Ndosha Co-op Soc	MS	Y		N	N
ot	opd theatre	OP	Y		N	N
pc	PCMA	MS	Y		N	N
ph	pharmacy	MS	Y		N	N
sd	Sewing Department	MS	Y		N	N
si	SIDA	MS	Y		N	N
st	main store	MS	Y		N	N
tr	opd treatment room	OP	Y		N	N
w1	Ward Surgical	IP	Y		N	N
w2	DELETED	IP	Y		Y	N
w3	Ward Medical	IP	Y		N	N
w4	DELETED	IP	Y		Y	N
w5	Ward Shinda	IP	Y		N	N
w6	Ward Imenti	IP	Y		N	N
7	Ward Maternity	IP	Y		N	N
ws	Workshop	CM	Y		N	N
xr	X-Ray Department	MS	Y		N	N

ACCOUNT CODE	DESCRIPTION	TYPE	STATUS	MAX. DAYS	RET-AIN	ASSET NO	JOB/ PROJECT	----XREF A/CS--- 1-VAT	2-SPARE
000000	NETT PROFIT/LOSS	2-Expenditure	3	0	N	N	N		
101000	Cash in Hand	3-Asset	1	0	Y	N	N		
102000	Bank - Current A/c - KCB	3-Asset	1	0	Y	N	N		
102100	Bank - Leprosy A/c	3-Asset	1	0	Y	N	N		
102200	Bank - FPIA A/c	3-Asset	1	0	Y	N	N		
102300	Bank - SIDA A/c	3-Asset	1	0	Y	N	N		
103000	Gift Fund Account	3-Asset	1	0	Y	N	N		
104000	Christian Union A/c.	3-Asset	1	0	Y	N	N		
105000	S&L Kenya - Savings A/c.	3-Asset	1	0	Y	N	N		
106000	S&L Kenya - Deposit A/c.	3-Asset	1	0	Y	N	N		
107000	HFCK Fixed Deposit	3-Asset	1	0	Y	N	N		
108000	S&L Kenya A/c. Savings (Reser)	3-Asset	2	0	Y	N	N		
109000	S&L Kenya A/c. Fixed Dep	3-Asset	2	0	Y	N	N		
110000	Debtors Control	3-Asset	1	0	Y	N	N		
111000	Debtors- Coffee societies/NHIF	3-Asset	3	0	Y	Y	N		
111001	Chogoria Society	3-Asset	1	0	Y	N	N		
111002	Kiriani Society	3-Asset	1	0	Y	N	N		
111003	Kiangua Society	3-Asset	1	0	Y	N	N		
111004	Muthambi Society	3-Asset	1	0	Y	N	N		
111005	Egoji Society	3-Asset	1	0	Y	N	N		
111006	Ndunguri Society	3-Asset	1	0	Y	N	N		
111007	Abogeta Society	3-Asset	1	0	Y	N	N		
111008	Magumoni Society	3-Asset	1	0	Y	N	N		
111009	Chuka Society	3-Asset	1	0	Y	N	N		
111010	Mutindwa Society	3-Asset	1	0	Y	N	N		
111011	Mwonge Society	3-Asset	1	0	Y	N	N		
111012	Nkuene Society	3-Asset	1	0	Y	N	N		
111013	Chogoria Farmers Co - op.	3-Asset	1	0	Y	N	N		
111014	Kithino Society	3-Asset	1	0	Y	N	N		
111015	Thuita Society	3-Asset	1	0	Y	N	N		
111016	Kiera Society	3-Asset	1	0	Y	N	N		
111017	Kianjuri Society	3-Asset	1	0	Y	N	N		
111050	National Hosp Ins. Fund(NHIF)	3-Asset	1	0	Y	N	N		
112000	Debtors - Schools and colleges	3-Asset	3	0	Y	N	N		
112001	Chogoria Boarding Primary	3-Asset	1	0	Y	N	N		
112002	Mutindwa High School	3-Asset	1	0	Y	N	N		
112003	Chogoria Boys' High School	3-Asset	1	0	Y	N	N		
112004	Thigaa Secondary School	3-Asset	1	0	Y	N	N		
112005	Muririri Secondary School	3-Asset	1	0	Y	N	N		
112006	Kajiunduthi Secondary School	3-Asset	1	0	Y	N	N		
112007	Chogoria Girls' High School	3-Asset	1	0	Y	N	N		
112008	Kiriani High School	3-Asset	1	0	Y	N	N		
112009	Ntumu Boys'	3-Asset	1	0	Y	N	N		
112010	Igoji T.T. College	3-Asset	1	0	Y	N	N		
112011	Ikuu Boys' Sec Sch	3-Asset	1	0	Y	N	N		
113000	Debtors - Assocs & Organis	3-Asset	3	0	Y	N	N		
113001	Maua Hospital	3-Asset	1	0	Y	N	N		
113002	Thunder & Associates/B Hussa	3-Asset	1	0	Y	N	N		
113003	Chogoria Presbytery	3-Asset	1	0	Y	N	N		
113004	O.C.P.D	3-Asset	1	0	Y	N	N		
113005	Nurses Association Team	3-Asset	1	0	Y	N	N		
113006	Parish Guild Commitee	3-Asset	1	0	Y	N	N		
113007	Ndosha Savings	3-Asset	1	0	Y	N	N		
113008	Chogoria Christian Union	3-Asset	1	0	Y	N	N		
113009	Presby Council Woman's Guild	3-Asset	1	0	Y	N	N		

ACCOUNT CODE	DESCRIPTION	TYPE	STATUS	MAX. DAYS	RET-AIN	ASSET NO	JOB/PROJECT	----XREF A/CS--- 1-VAT	2-SPARE
113010	Chogoria Youth	3-Asset	1	0	Y	N	N		
113011	Chogoria Staff Welfare	3-Asset	1	0	Y	N	N		
113012	P.C.E.A Chogoria Charitable	3-Asset	1	0	Y	N	N		
113013	U.S. AID	3-Asset	1	0	Y	N	N		
113014	P.C.M.A	3-Asset	1	0	Y	N	N		
113015	Pathfinder	3-Asset	1	0	Y	N	N		
114000	Debtors - Staff	3-Asset	3	0	Y	Y	N		
114001	Adrine Ciamati	3-Asset	1	0	Y	N	N		
114002	Betty Vertch	3-Asset	1	0	Y	N	N		
114003	Stephen Waweru	3-Asset	1	0	Y	N	N		
114004	Geoffrey Lachlan	3-Asset	1	0	Y	N	N		
114005	Triza Kangai	3-Asset	1	0	Y	N	N		
114006	Dr. Scott Murray	3-Asset	1	0	Y	N	N		
114007	Jocob Kibunja	3-Asset	1	0	Y	N	N		
114008	Dr. Kimathi	3-Asset	1	0	Y	N	N		
114009	Dr. W. Twycross	3-Asset	1	0	Y	N	N		
114010	O. Nkinga	3-Asset	1	0	Y	N	N		
114011	Festus Nkonge	3-Asset	1	0	Y	N	N		
114012	E. Mpungu	3-Asset	1	0	Y	N	N		
114013	Harriet Gatakaa	3-Asset	1	0	Y	N	N		
114014	Amos Kaburu	3-Asset	1	0	Y	N	N		
114015	Dinah Njau	3-Asset	1	0	Y	N	N		
114016	Catherine Kageni	3-Asset	1	0	Y	N	N		
114017	Hellen Raini	3-Asset	1	0	Y	N	N		
114018	Esther Njuguna	3-Asset	1	0	Y	N	N		
114019	Jane Wanja	3-Asset	1	0	Y	N	N		
114020	Tirus Nyaga	3-Asset	1	0	Y	N	N		
114021	Doin Mukwanjeru	3-Asset	1	0	Y	N	N		
114022	Lawrence Gitonga	3-Asset	1	0	Y	N	N		
114023	Mergery Murungi	3-Asset	1	0	Y	N	N		
114024	Dr. C. Fiskhbacker	3-Asset	1	0	Y	N	N		
114025	Zipporah Mutegi	3-Asset	1	0	Y	N	N		
114026	Eustace Ngaku	3-Asset	1	0	Y	N	N		
114027	Patrick Mutegi	3-Asset	1	0	Y	N	N		
114028	Ezekial Kanampiu	3-Asset	1	0	Y	N	N		
114029	Catherine Mbabu	3-Asset	1	0	Y	N	N		
114030	Dr. Kinoto Mugambi	3-Asset	1	0	Y	N	N		
114031	Rosemary Kathuguchi	3-Asset	1	0	Y	N	N		
114032	Muthomi Mburia	3-Asset	1	0	Y	N	N		
114033	Mercy Mukami	3-Asset	1	0	Y	N	N		
114034	Silviah Meece	3-Asset	1	0	Y	N	N		
114035	Ann Muthoni	3-Asset	1	0	Y	N	N		
114036	Assenath Murugi	3-Asset	1	0	Y	N	N		
114037	Harriet Kaaria	3-Asset	1	0	Y	N	N		
114038	Janice Keeru	3-Asset	1	0	Y	N	N		
114039	Gerrald Njagi	3-Asset	1	0	Y	N	N		
114040	Beth Muthoni	3-Asset	1	0	Y	N	N		
114041	Bernard Kithiji	3-Asset	1	0	Y	N	N		
114042	Charity Dishon	3-Asset	1	0	Y	N	N		
114043	Benson Njeru	3-Asset	1	0	Y	N	N		
114044	Winfred Kagendo	3-Asset	1	0	Y	N	N		
114045	Anthony Oweti	3-Asset	1	0	Y	N	N		
114046	Ashford Muriuki	3-Asset	1	0	Y	N	N		
114047	Grace Kamunde	3-Asset	1	0	Y	N	N		
114048	Samuel Kamunde	3-Asset	1	0	Y	N	N		

ACCOUNT CODE	DESCRIPTION	TYPE	STATUS	MAX. DAYS	RET-AIN	ASSET NO	JOB/ PROJECT	----XREF A/CS--- 1-VAT	2-SPARE
114049	Kellen Mumu	3-Asset	1	0	Y	N	N		
114050	Lucy Gatakaa	3-Asset	1	0	Y	N	N		
114051	Nicholas Wamambua	3-Asset	1	0	Y	N	N		
114052	Elias Njeru	3-Asset	1	0	Y	N	N		
114053	Dr. Stephen	3-Asset	1	0	Y	N	N		
114054	Mary Kaari	3-Asset	1	0	Y	N	N		
114055	Rev. Geoffrey Bundi	3-Asset	1	0	Y	N	N		
110000	Debtors Control	3-Asset	1	0	Y	N	N		
114057	Dr. John Maclachlan	3-Asset	1	0	Y	N	N		
114058	Edwin Kirauni	3-Asset	1	0	Y	N	N		
114059	Dorothy Kaari	3-Asset	1	0	Y	N	N		
114060	Esther Gaceke	3-Asset	1	0	Y	N	N		
114061	Agnes Gatune	3-Asset	1	0	Y	N	N		
114062	Mary hunter	3-Asset	1	0	Y	N	N		
114063	Catherine Suzi	3-Asset	1	0	Y	N	N		
114064	Wanjiku Derito	3-Asset	1	0	Y	N	N		
115000	Debtors -Non Staff	3-Asset	3	0	Y	Y	N		
115001	Mugambi Manene	3-Asset	1	0	Y	N	N		
115002	Julius Mbae	3-Asset	1	0	Y	N	N		
115003	Festus Gitonga	3-Asset	1	0	Y	N	N		
115004	Aileen Mukwanyaga	3-Asset	1	0	Y	N	N		
115005	Karagara Mumbabu	3-Asset	1	0	Y	N	N		
115006	Japhetha Walusaka	3-Asset	1	0	Y	N	N		
115007	Catherine Mukwanjeru	3-Asset	1	0	Y	N	N		
115008	Idah Nkinga	3-Asset	1	0	Y	N	N		
115009	Timothy Kaibunga	3-Asset	1	0	Y	N	N		
115010	Nicolasio Igoki Njagi	3-Asset	1	0	Y	N	N		
115011	Catherine Fraser	3-Asset	1	0	Y	N	N		
115012	Abigail Crystyal	3-Asset	1	0	Y	N	N		
115013	Mary Smith	3-Asset	1	0	Y	N	N		
115014	Hellen Houston	3-Asset	1	0	Y	N	N		
115015	Rev. Leornad Mburu	3-Asset	1	0	Y	N	N		
115016	Rev. Micheu	3-Asset	1	0	Y	N	N		
115017	J.M.B Nyaga	3-Asset	1	0	Y	N	N		
115018	Daraya Kihara	3-Asset	1	0	Y	N	N		
115019	Waweru	3-Asset	1	0	Y	N	N		
115020	P. Njagi	3-Asset	1	0	Y	N	N		
115021	Gitonga Rukaria	3-Asset	1	0	Y	N	N		
115022	Gillian Nic Dowil	3-Asset	1	0	Y	N	N		
115023	Clarine Gorden	3-Asset	1	0	Y	N	N		
115024	Nelson A. Kenyonzo	3-Asset	1	0	Y	N	N		
115025	Festus Kaburu	3-Asset	1	0	Y	N	N		
115026	Gaciabu Rose Wangui	3-Asset	1	0	Y	N	N		
115027	Ann Wheeler	3-Asset	1	0	Y	N	N		
115028	Silviah Ciakuthi	3-Asset	1	0	Y	N	N		
115029	Josiah Murithi Nyaga	3-Asset	1	0	Y	N	N		
116000	Accts. Rec. Inter-hospital	3-Asset	1	0	Y	N	N		
117000	Staff Loans	3-Asset	1	0	Y	Y	N		
118000	ECHO A/c	3-Asset	1	0	Y	N	N		
120000	Floats	3-Asset	1	0	Y	N	N		
121000	Stocks - General Store	3-Asset	1	0	Y	N	N		
122000	Stocks - Pharmacy	3-Asset	1	0	Y	N	N		
123000	Stocks - Food Store	3-Asset	1	0	Y	N	N		
124000	Stock - Other	3-Asset	1	0	Y	N	N		
131000	Prepaymnts - Insurance	3-Asset	1	0	Y	N	N		

ACCOUNT CODE	DESCRIPTION	TYPE	STATUS	MAX. DAYS	RET:- AIN	ASSET NO	JOB/ PROJECT	----XREF A/CS--- 1-VAT	2-SPARE
132000	Deposit for Utilities	3-Asset	1	0	Y	N	N		
133000	Deposits Refundable	3-Asset	1	0	Y	N	N		
134000	Deposits Utilities	3-Asset	1	0	Y	N	N		
140000	FPIA Reimbursement A/c	3-Asset	1	0	Y	N	N		
141000	SIDA Reimbursement A/c	3-Asset	1	0	Y	N	N		
142000	Leprosy Project	3-Asset	1	0	Y	N	N		
144061	Agnes Gatune	3-Asset	1	0	Y	N	N		
161000	Land	3-Asset	2	0	Y	Y	N		
162000	Buildings	3-Asset	2	0	Y	Y	N		
162100	Accumulated Deprec., Buildings	3-Asset	2	0	Y	Y	N		
163000	Furniture & Fittings	3-Asset	2	0	Y	Y	N		
163100	Accum. Depr.,Furn & Fittings	3-Asset	2	0	Y	Y	N		
164000	Plant & Equipment	3-Asset	2	0	Y	Y	N		
164100	Accum. Deprec.,Plant & Equip	3-Asset	2	0	Y	Y	N		
165000	Motor Vehicles	3-Asset	2	0	Y	Y	N		
165100	Accum. Deprec., Vehicles	3-Asset	2	0	Y	Y	N		
191000	Goodwill	3-Asset	2	0	Y	N	N		
201000	Trade Creditors Control	4-Liability	1	0	Y	N	N		
201001	Creditor-Achelis Kenya Ltd	4-Liability	1	0	Y	N	N		
201002	Creditor -AMREF Bk Distr	4-Liability	1	0	Y	N	N		
201003	Creditor- Anant Africa Ltd	4-Liability	1	0	Y	N	N		
201004	Creditor- Aberdare Chemists	4-Liability	1	0	Y	N	N		
201005	Creditor- Assia Pharm	4-Liability	1	0	Y	N	N		
201006	Creditor- Btazama Business Mch	4-Liability	1	0	Y	N	N		
201007	Creditor- Belco Hardware Ltd	4-Liability	1	0	Y	N	N		
201008	Creditor- Bayer E.A Ltd	4-Liability	1	0	Y	N	N		
201009	Creditor-Beatrice.K.Mburugu	4-Liability	1	0	Y	N	N		
201010	Creditor- Beatrice K Mburung'a	4-Liability	1	0	Y	N	N		
201011	Creditor-Carr Stanyer Sims& Co	4-Liability	1	0	Y	N	N		
201012	Creditor- CentralM Stores	4-Liability	1	0	Y	N	N		
201013	Creditor- Caltex Oil (K) Ltd	4-Liability	1	0	Y	N	N		
201014	Creditor- Chuka Ritho Stores	4-Liability	1	0	Y	N	N		
201015	Creditor- Cosmos Limited	4-Liability	1	0	Y	N	N		
201016	Creditor-Cooper Motor Corp	4-Liability	1	0	Y	N	N		
201017	Creditor-Cleanwell Products	4-Liability	1	0	Y	N	N		
201018	Creditor- Crown Paints	4-Liability	1	0	Y	N	N		
201019	Creditor- Chogoria Hardware	4-Liability	1	0	Y	N	N		
201020	Creditor- Dawa Pharm	4-Liability	1	0	Y	N	N		
201021	Creditor- Davis & Shirtliff	4-Liability	1	0	Y	N	N		
201022	Creditor-Dentex Industries	4-Liability	1	0	Y	N	N		
201023	Creditor- Dent-O- Mat Ltd	4-Liability	1	0	Y	N	N		
201024	Creditor- Diamond Press	4-Liability	1	0	Y	N	N		
201025	Creditor- Edith Cirindi	4-Liability	1	0	Y	N	N		
201026	Creditor- E.T. Monks	4-Liability	1	0	Y	N	N		
201027	Creditor- East African Oxygen	4-Liability	1	0	Y	N	N		
201028	Creditor- Elys Limited	4-Liability	1	0	Y	N	N		
201029	Creditor- E.K. Itiri Stores	4-Liability	1	0	Y	N	N		
201030	Creditor- Express Kenya Ltd	4-Liability	1	0	Y	N	N		
201032	Creditor- Fendes Justus	4-Liability	1	0	Y	N	N		
201033	Creditor- Gestetner Ltd	4-Liability	1	0	Y	N	N		
201034	Creditor- Gut Ltd	4-Liability	1	0	Y	N	N		
201035	Creditor-Glaxo E.Africa	4-Liability	1	0	Y	N	N		
201036	Creditor- Harley's Ltd	4-Liability	1	0	Y	N	N		
201037	Creditor- Howse & McGeorge	4-Liability	1	0	Y	N	N		
201038	Creditor- Julius M Kuura	4-Liability	1	0	Y	N	N		

ACCOUNT CODE	DESCRIPTION	TYPE	STATUS	MAX. DAYS	RET-AIN	ASSET NO	JOB/ PROJECT	----XREF A/CS--- 1-VAT	2-SPARE
201039	Creditor- Jos Hansen	4-Liability	1	0	Y	N	N		
201040	Creditor- Kam Pharm	4-Liability	1	0	Y	N	N		
201041	Creditor- Kalamazo Taws Ltd	4-Liability	1	0	Y	N	N		
201042	Creditor- Kemipharma Ltd	4-Liability	1	0	Y	N	N		
201043	Creditor- Kel Chemicals	4-Liability	1	0	Y	N	N		
201044	Creditor- Kenida Printers Ltd	4-Liability	1	0	Y	N	N		
201045	Creditors- Kenya Dental Supply	4-Liability	1	0	Y	N	N		
201046	Creditor- Kens & Sons Ltd	4-Liability	1	0	Y	N	N		
201047	Creditor- Kenya Swiss	4-Liability	1	0	Y	N	N		
201048	Creditor- Ketchley Company Ltd	4-Liability	1	0	Y	N	N		
201049	Creditor- Lab & Allied Equip	4-Liability	1	0	Y	N	N		
201050	Creditor- Mac's Pharm	4-Liability	1	0	Y	N	N		
201051	Creditor- Manhar Brothers (K)	4-Liability	1	0	Y	N	N		
201052	Creditor- Meru Chemists Ltd	4-Liability	1	0	Y	N	N		
201053	Creditor- Minet ICDC Ltd	4-Liability	1	0	Y	N	N		
201054	Creditor- Molecular Maint	4-Liability	1	0	Y	N	N		
201055	Creditor- Muthomi Japhet Nyamu	4-Liability	1	0	Y	N	N		
201056	Creditor- Metro Pharmacy	4-Liability	1	0	Y	N	N		
201057	Creditor-Mwimbi Dairy Co-op	4-Liability	1	0	Y	N	N		
201058	Creditor- Nairobi Dental Sup	4-Liability	1	0	Y	N	N		
201059	Creditor- NCR Kenya Ltd	4-Liability	1	0	Y	N	N		
201060	Creditor-C.M.Ndegwa Wsl	4-Liability	1	0	Y	N	N		
201061	Creditor- Nimrod Africa Ltd	4-Liability	1	0	Y	N	N		
201062	Creditor-Njambanjiru Timber	4-Liability	1	0	Y	N	N		
201063	Creditor- Nation Newspapers	4-Liability	1	0	Y	N	N		
201064	Creditor- Old Garage& Workshop	4-Liability	1	0	Y	N	N		
201065	Creditor -Patrick Njue	4-Liability	1	0	Y	N	N		
201066	Creditor- Pfizer Lab	4-Liability	1	0	Y	N	N		
201067	Creditor-Phllips/Harrison&Cr	4-Liability	1	0	Y	N	N		
201068	Creditor Pioneer Cine Service	4-Liability	1	0	Y	N	N		
201069	Creditor- Ray Pharm	4-Liability	1	0	Y	N	N		
201070	Creditor- Rhino Kenya Ltd	4-Liability	1	0	Y	N	N		
201071	Creditor- Riba Pharmacy	4-Liability	1	0	Y	N	N		
201072	Creditor- Ryce Motors Ltd	4-Liability	1	0	Y	N	N		
201073	Creditor- Salama Chemists	4-Liability	1	0	Y	N	N		
201074	Creditor- Simba Colt Motors	4-Liability	1	0	Y	N	N		
201075	Creditor- S Boore	4-Liability	1	0	Y	N	N		
201076	Creditor- Surgilabs Ltd	4-Liability	1	0	Y	N	N		
201077	Creditor- Teachwell Enterpress	4-Liability	1	0	Y	N	N		
201078	Creditor-Dioc Maseno South	4-Liability	1	0	Y	N	N		
201079	Creditor-Vanguard Ltd	4-Liability	1	0	Y	N	N		
201080	Creditor- Warner-Lambert EA	4-Liability	1	0	Y	N	N		
201081	Creditor-Wellcome (K) Ltd	4-Liability	1	0	Y	N	N		
201082	Creditor-Young Ushirika Stores	4-Liability	1	0	Y	N	N		
201083	Creditor- Universal Pharmacy	4-Liability	1	0	Y	N	N		
201084	Creditor- Silas Murunga	4-Liability	1	0	Y	N	N		
201085	Creditor- Grace Kamundi	4-Liability	1	0	Y	N	N		
201086	Creditor- Alex Kirunja	4-Liability	1	0	Y	N	N		
201088	Creditor- Rong'o Printers	4-Liability	1	0	Y	N	N		
201089	Creditor- Asian Pharmacy	4-Liability	1	0	Y	N	N		
201090	Creditor- Hoechst E	4-Liability	1	0	Y	N	N		
201091	Creditor- London Tra	4-Liability	1	0	Y	N	N		
201092	Creditor-N.H.P.L.S	4-Liability	1	0	Y	N	N		
201093	Creditor-Natmo Chem	4-Liability	1	0	Y	N	N		
201094	Creditor- Statim Pharm	4-Liability	1	0	Y	N	N		

ACCOUNT CODE	DESCRIPTION	TYPE	STATUS	MAX. DAYS	RET- AIN	ASSET NO	JOB/ PROJECT	----XREF A/CS--- 1-VAT	2-SPARE
201095	Creditor- Sterling Pharm	4-Liability	1	0	Y	N	N		
201096	Creditor- Super Pharm	4-Liability	1	0	Y	N	N		
201097	Creditor- Twiga Chem	4-Liability	1	0	Y	N	N		
201098	Creditor- Westco (K)	4-Liability	1	0	Y	N	N		
201099	Creditor - Salesio Majau	4-Liability	1	0	Y	N	N		
201100	Creditor -Peter M'Imwitha	4-Liability	1	0	Y	N	N		
201101	Creditor -Alison Kanjiru Nyaga	4-Liability	1	0	Y	N	N		
201102	Creditor -E.A. Industries	4-Liability	1	0	Y	N	N		
201103	Creditor -Nicholas Riungu Mbui	4-Liability	1	0	Y	N	N		
201104	Elijah M'rimi	4-Liability	1	0	Y	N	N		
201105	Kathigiri Group	4-Liability	1	0	Y	N	N		
201106	Kianjagi Womens' Guild	4-Liability	1	0	Y	N	N		
201107	Creditor- Kenya Brush Distr.	4-Liability	1	0	Y	N	N		
201108	Creditor- Caroline K. Kimathi	4-Liability	1	0	Y	N	N		
201109	Jerusha Mwiraria	4-Liability	1	0	Y	N	N		
201110	Creditor- Jacob Kibunja	4-Liability	1	0	Y	N	N		
201111	Riungu Nkuene	4-Liability	1	0	Y	N	N		
201112	Creditor- Atlas Elecs.	4-Liability	1	0	Y	N	N		
201113	Creditor- Gerrard Barine	4-Liability	1	0	Y	N	N		
201114	Creditor- Kenya Fire App	4-Liability	1	0	Y	N	N		
201115	Creditor- Johnson Mwaniki	4-Liability	1	0	Y	N	N		
201116	Creditor- Francis Mugira	4-Liability	1	0	Y	N	N		
201117	Creditor- Birindell Signs Ltd	4-Liability	1	0	Y	N	N		
201118	Creditor- Plamomed Alfred	4-Liability	1	0	Y	N	N		
201119	Creditor- Charles Mbae	4-Liability	1	0	Y	N	N		
201120	Creditor- Varsity of Nairobi	4-Liability	1	0	Y	N	N		
201121	Creditor- Text Book Center	4-Liability	1	0	Y	N	N		
201122	Creditor- Nazareth Hospital	4-Liability	1	0	Y	N	N		
201123	Creditor- Denken Pharm.	4-Liability	1	0	Y	N	N		
201124	Alibhai Shariff	4-Liability	1	0	Y	N	N		
201125	Creditor- Business Machine Ltd	4-Liability	1	0	Y	N	N		
201126	Creditor- Glad -AK- Ltd	4-Liability	1	0	Y	N	N		
201127	Creditor- Africa Inland Miss.	4-Liability	1	0	Y	N	N		
201128	Creditor- Surgipharms Ltd	4-Liability	1	0	Y	N	N		
201129	Creditor- Bremyer Pharmacy	4-Liability	1	0	Y	N	N		
201130	Creditor -Sultan Agritech F.	4-Liability	1	0	Y	N	N		
202000	PAYE Control	4-Liability	1	0	Y	N	N		
203000	NSSF Control	4-Liability	1	0	Y	N	N		
204000	Union Control	4-Liability	1	0	Y	N	N		
205000	Co-Op Control	4-Liability	1	0	Y	N	N		
206000	NDOSHA - Control	4-Liability	1	0	Y	N	N		
207000	Pioneer Buil'ng Soc. - Control	4-Liability	1	0	Y	N	N		
208000	KNA - Control	4-Liability	1	0	Y	N	N		
209000	Staff welfare Assoc. - Ctrl	4-Liability	1	0	Y	N	N		
210000	Pioneer General Ins. -Ctrl	4-Liability	1	0	Y	N	N		
211000	NHIF Control	4-Liability	1	0	Y	N	N		
212000	Insurance Deductions Control	4-Liability	1	0	Y	N	N		
221000	General Ledger control A/c	4-Liability	1	0	Y	N	N		
222000	Keninda - Control	4-Liability	1	0	Y	N	N		
223000	A.F.C - Control	4-Liability	1	0	Y	N	N		
224000	Chuka Nyayo Wards	4-Liability	1	0	Y	N	N		
225000	HFCK- Control	4-Liability	1	0	Y	N	N		
231000	Gift Fund Surpense	4-Liability	1	0	Y	N	N		
232000	Provision for Audit	4-Liability	2	0	Y	N	N		
233000	Provision for Gratuity	4-Liability	2	0	Y	N	N		

ACCOUNT CODE	DESCRIPTION	TYPE	STATUS	MAX. DAYS	RET-AIN	ASSET NO	JOB/ PROJECT	----XREF A/CS--- 1-VAT	2-SPARE
234000	F.P.I.A Advance	4-Liability	1	0	Y	N	N		
235000	Charitable fund	4-Liability	1	0	Y	N	N		
240000	Other Creditors	4-Liability	1	0	Y	N	N		
250000	Capital Reserve	4-Liability	1	0	Y	N	N		
251000	General Reserve	4-Liability	1	0	Y	N	N		
252000	Special Reserve	4-Liability	1	0	Y	N	N		
261000	Long Term Notes Payable	4-Liability	2	0	Y	N	N		
290000	Current Profit/Loss	4-Liability	3	0	Y	N	N		
301000	Fees - I.P.D	1-Income	1	0	Y	N	N		
302000	Fees - O.P.D.	1-Income	1	0	Y	N	N		
303000	Fees C.H.D.	1-Income	1	0	Y	N	N		
304000	Fees Training School	1-Income	1	0	Y	N	N		
305000	Free Staff Med.Treat, etc.	1-Income	1	0	Y	N	N		
311000	Grants (PCMA) - Recurrent	1-Income	1	0	Y	N	N		
312000	Grants (PCMA) - Capital	1-Income	1	0	Y	N	N		
321000	Donated Services - Med.&Tutors	1-Income	1	0	Y	N	N		
331000	Rent - Housing	1-Income	1	0	Y	N	N		
332000	Rent - Furniture	1-Income	1	0	Y	N	N		
33000	Rent - Equipment	1-Income	1	0	Y	N	N		
341000	Interest - Savings & Deposits	1-Income	1	0	Y	N	N		
350000	Profit of sale of vehicles	1-Income	1	0	Y	N	N		
351000	Income - Photocopies	1-Income	1	0	Y	N	N		
352000	Income - Sale of Manure	1-Income	1	0	Y	N	N		
353000	Income - Sale of Gas	1-Income	1	0	Y	N	N		
354000	Income - Sale of Stores	1-Income	1	0	Y	N	N		
355000	Income - Sale of Clothes	1-Income	1	0	Y	N	N		
356000	Income - Sale of Leftovers	1-Income	1	0	Y	N	N		
357000	Income - Maua Students	1-Income	1	0	Y	N	N		
358000	Income - Sundry Receipts	1-Income	1	0	Y	N	N		
401000	Salaries- Permanent Staff	2-Expenditure	1	0	Y	Y	N		
402000	Salaries - Casuals	2-Expenditure	1	0	Y	Y	N		
403000	Salaries - Overtime	2-Expenditure	1	0	Y	Y	N		
404000	Salaries - Bonuses	2-Expenditure	1	0	Y	Y	N		
405000	Salaries - in Lieu of Leave	2-Expenditure	1	0	Y	Y	N		
406000	Salaries - Donated Services	2-Expenditure	1	0	Y	Y	N		
407000	Salaries - Allowances	2-Expenditure	1	0	Y	Y	N		
410000	Other Staff Cost - General	2-Expenditure	1	0	Y	N	N		
411000	Other Staff Costs, NSSF	2-Expenditure	1	0	Y	Y	N		
412000	Other Staff Costs, Pass & Bag	2-Expenditure	1	0	Y	Y	N		
413000	Other Staff Costs, Gratuities	2-Expenditure	1	0	Y	Y	N		
414000	Other Staff Costs, Free Med Tr	2-Expenditure	1	0	Y	Y	N		
415000	Other Staff Costs, Recruitment	2-Expenditure	1	0	Y	Y	N		
421000	Drug suppliers	2-Expenditure	1	0	Y	N	N		
421100	Medical suppliers	2-Expenditure	1	0	Y	N	N		
422000	Medical Equip - 2,000/less ea.	2-Expenditure	1	0	Y	N	N		
423000	Equipment Exp.s - 2000/less ea	2-Expenditure	1	0	Y	N	N		
424000	Student Monthly Allowances	2-Expenditure	1	0	Y	N	N		
425000	CHD - Public Relat, recrt, etc	2-Expenditure	1	0	Y	N	N		
426000	CHD - Housing, Equip, Sundry	2-Expenditure	1	0	Y	N	N		
511000	Food - Wards, School & Guest H	2-Expenditure	1	0	Y	N	N		
512000	Cleaning Materials	2-Expenditure	1	0	Y	N	N		
521000	Linen & Clothing - Materials	2-Expenditure	1	0	Y	N	N		
522000	Linen & Clothing - Uniforms	2-Expenditure	1	0	Y	N	N		
523000	Linen & Clothing - Bedding	2-Expenditure	1	0	Y	N	N		
524000	Linen & Clothing - Curtains	2-Expenditure	1	0	Y	N	N		

ACCOUNT CODE	DESCRIPTION	TYPE	STATUS	MAX. DAYS	RET-AIN	ASSET NO	JOB/ PROJECT	----XREF A/CS--- 1-VAT	2-SFARE
531000	Power & Water - Fuel	2-Expenditure	1	0	Y	N	N		
532000	Power & Water - Electricity	2-Expenditure	1	0	Y	N	N		
533000	Power & Water - Water Treat	2-Expenditure	1	0	Y	N	N		
541000	Telephone & Post. - Bills	2-Expenditure	1	0	Y	N	N		
542000	Telephone & Post. - Stamps	2-Expenditure	1	0	Y	N	N		
543000	Printing & Stationary	2-Expenditure	1	0	Y	N	N		
544000	Gen st elect. plum. paint. etc	2-Expenditure	1	0	Y	N	N		
551000	Vehicles - Petrol & Oil	2-Expenditure	1	0	Y	N	N		
552000	Vehicle - Repairs & Servicing	2-Expenditure	1	0	Y	N	N		
553000	Vehicle - Insurance & Licences	2-Expenditure	1	0	Y	N	N		
554000	Vehicle - Hire of Alternatives	2-Expenditure	1	0	Y	N	N		
561000	Bad Debts - Prov. for Doubt.	2-Expenditure	2	0	Y	N	N		
562000	Bad Debts - Known	2-Expenditure	2	0	Y	N	N		
571000	Repairs & Maint - Painting	2-Expenditure	1	0	Y	N	N		
571200	R & M - Repairs To Building	2-Expenditure	1	0	Y	N	N		
572000	R & M - Elect Install	2-Expenditure	1	0	Y	N	N		
573000	R & M - Water Repairs	2-Expenditure	1	0	Y	N	N		
574000	R & M - Equip,Plant,Mach,Furn	2-Expenditure	1	0	Y	N	N		
575000	R & M - Compound & Fencing	2-Expenditure	1	0	Y	N	N		
576000	R & M - Refuse,Dispos,Drainage	2-Expenditure	1	0	Y	N	N		
577000	R & M - Houses, equip, etc	2-Expenditure	1	0	Y	N	N		
578000	R & M - Surgical & Med Eqiup	2-Expenditure	1	0	Y	N	N		
581000	Travel & Accom - Transport	2-Expenditure	1	0	Y	N	N		
582000	Travel & Accom - Mileage	2-Expenditure	1	0	Y	N	N		
583000	Travel & Accom - Claims	2-Expenditure	1	0	Y	N	N		
591000	Staff Training	2-Expenditure	1	0	Y	N	N		
611000	Audit & Accountantcy - Fees	2-Expenditure	1	0	Y	N	N		
612000	Audit & Accountantcy - Disburs	2-Expenditure	1	0	Y	N	N		
621000	Depreciation - Fixed Assets	2-Expenditure	2	0	Y	N	N		
631000	Insurance - Other than Vehicle	2-Expenditure	1	0	Y	N	N		
640000	Prior Year Adjustments	2-Expenditure	1	0	Y	N	N		
641000	Donations	2-Expenditure	1	0	Y	N	N		
642000	Patients Welfare	2-Expenditure	1	0	Y	N	N		
651000	Entertainment	2-Expenditure	1	0	Y	N	N		
661000	Other Expenses - Dog Food	2-Expenditure	1	0	Y	N	N		
662000	Other Expenses - Piglets	2-Expenditure	1	0	Y	N	N		
663000	Other Expenses - Cattle Treat	2-Expenditure	1	0	Y	N	N		
664000	Other Expenses - Miscellaneous	2-Expenditure	1	0	Y	N	N		
671000	Legal Fees	2-Expenditure	1	0	Y	N	N		
681000	Tr School - Teach Aids,Recruit	2-Expenditure	1	0	Y	N	N		
682000	Tr School - Health,Sem, & Grad	2-Expenditure	1	0	Y	N	N		
711100	R & M - Redecoration	2-Expenditure	1	0	Y	N	N		
999999	Suspense A/c	4-Liability	1	0	Y	N	N		

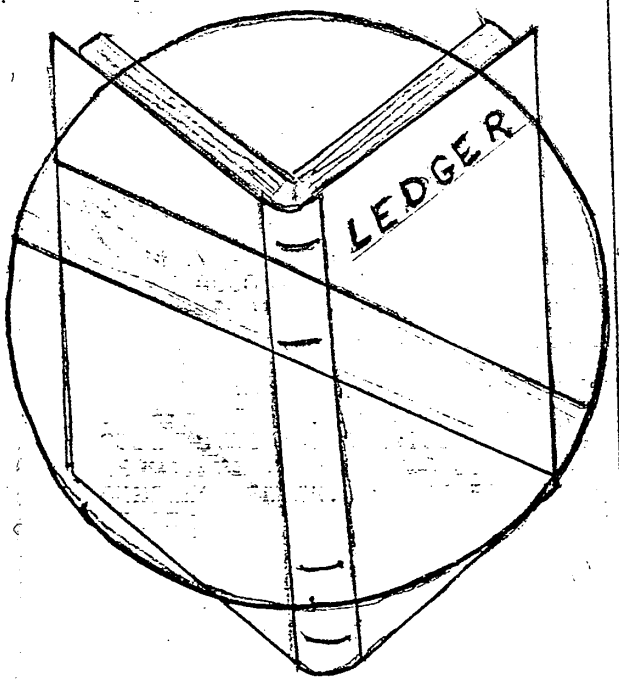
ANNEX 5

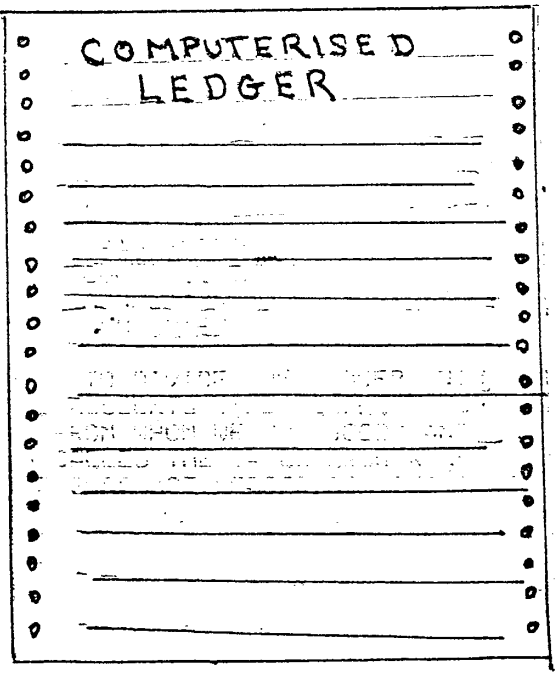
P.C.E.A CHOGORIA HOSPITAL

COMPUTERISATION

OF THE

GENERAL LEDGER





GENERAL LEDGER

COMPUTERISATION

INTRODUCTION

The transfer of the general ledger onto the computer will enable management to have flexible, up to date and accurate information. By keeping to the input schedules, discussed later in this document, it will also impose a discipline to produce data requirements during the first few days of each month and thereby tighten up on the "as and when" system which has operated in the past.

Initially the introduction of the computer system may involve extra work because we shall be maintaining our manual records as well as the computer system. However after the first few months of operating when we have sufficient confidence that the computer system is working efficiently we can abandon many of the records which are currently kept viz.

Manual General Ledger
Manual Creditors Ledger
Manual Debtors Ledger

WHERE ARE WE NOW WITH THE GENERAL LEDGER?

All ledger balances at the 30th September 1986 have now been transferred to computer and a trial balance, income and expenditure statement and balance sheet have been prepared for that date. Additionally all of the input to the ledger system for October has now been entered and we can now produce the trial balance, income and expenditure statement and balance sheet for 31st October 1986.

It is proposed that we continue parallel running (posting to manual records and computer) for November and December and providing that there are no problems abandon some of our manual records from January 1987.

WHAT IS THE GENERAL LEDGER?

When a business has a small number of transactions all of the double entry accounts can be maintained in one book called the ledger. When a business or organisation, such as Chogoria Hospital, is large it is obvious that one ledger is too bulky for convenient use.

The usual solution to this problem is to divide the ledger into its different functions. Thus for personal accounts (the people to whom we sell goods and services and the people from whom we buy goods and services) we have two ledgers. One is called the sales ledger or creditors ledger.

Another function requiring a considerable number of entries is that of receiving and paying out cash. To cover this function the cash and bank accounts are combined and normally kept in reparate ledgers on for cash receipts and one for cash payments. The remaining accounts which are the expenditure and income accounts and the other asset and liability accounts are retained in a ledger called the general ledger (sometimes called the nominal ledger).

In order that we have a complete double entry system in our general ledger a summary account (called a control account) is kept in the general ledger for

1. Debtors
2. Creditors
3. Bank/Cash Receipts
4. Bank/Cash Payments

WHAT ARE THE INPUTS TO THE GENERAL LEDGER?

The inputs to the General Ledger are the following:-

1. Payroll
2. Debtors
3. Creditors
4. Cash Receipts
5. Cash Payments
6. General Journals eg. Float Allocation. SIDA, FPIA and Leprosy Allocations.
7. Stores transactions (not yet implemented).

Before moving on to discuss each of these inputs let us examine the coding structure which the computer General Ledger uses. The coding structure is split into two parts:-

a) The Cost Centre
- where money is spent
- where money is received
- balance sheet entries

The Cost Centre consists of two digits e.g. ch = Community Health

b) The Account Code
- what the money has been spent on
- what income has been received
- what the balance sheet entries relate to

The account code consists of six digits e.g. 511000 = food.

The data processing manager will be responsible for issuing all new account codes.

Because we are so far advanced into the financial year it is not worth trying to analyse the accounting entries which have been recorded so far this year into the detail which is available through the computer coding structure.

Staff	Dr Scott A Murray	BS 114006
Non Staff	Mary Smith	BS 115013

At the end of each month the procedure will be as follows:-

a) Total and Balance Sales day book
b) Record credit notes raised in Sales day book
c)* Record payroll deductions for debtors for month
d) Post totals of invoices/credit notes to accounts in the debtors ledger
e) Post payments received including salary deductions to accounts in the debtors ledger.
f) Reconcile accounts to the control totals
g) Prepare journal voucher inputs for computer (see Appendix 2)

* Only the Credit Controller can advise the payroll department to make deductions for debtors from payroll.

3. CREDITORS

Just as with debtors the coding structure for creditors can be used to accommodate an account code for each creditor e.g.

Creditors Control	BS 201000
Metro Pharmacy	BS 201056
Pfizer Laboratory	BS 201066

At the end of the month the procedure will be as follows:-

a) Total and balance Creditors day book
b) Record debit notes raised in Creditors day book
c) Post invoices/debit notes to accounts in the Creditors Ledger
d) Post payments made to accounts in the Creditors Ledger
e) Reconcile accounts to the control totals
f) Prepare journal voucher inputs to the computer(see Appendix 3)

4. CASH RECEIPTS

Cash receipts are relatively straight-forward in that there are only a limited number of income account codes currently being used.

The month end procedure will be:-

a) Reconcile cash receipts book
b) Post accounts to manual ledger
c) Prepare journal voucher inputs to the computer (see Appendix 4) to include a summary entry for:-

(a) Total Cash Receipts
(b) Total Bank Receipts

5. CASH PAYMENTS

Cash payments are once again relatively straight forward. The month end procedure is similar to cah receipts:-

a) Reconcile cash payments book
b) Post accounts to manual General Ledger
c) Prepare journal voucher inputs to the computer (see Appendix 5) to include a summary entry for:-

   (1) Total Cash Payments
   (2) Total Bank Payments

6. GENERAL JOURNALS

General journals are any other inputs to the General Ledger other than those outlined above. The only exception to this is stock issued which are not an input to the ledger system at the moment and which are discussed later in this paper.

General Journals can be used to correct errors by transferring from one account code to another, to allocate expenditure against the projects (leprosy, FPIA, SIDA) or to perform any adjustments to the ledger which are approved and need to be actioned. (An example of a General Journal is shown as Appendix 6).

7. SUMMARY

The computerised General Leger is therefore no different from the manual General Ledger in that it has the same inputs. The way that it does differ is that:-

a) All accounts must now have cost centres and account codes in order that the computer can store the data, perform calculations on the data and present the information required by management in the most suitable format.

b) We will now be working to a computer timetable by which date data required by the computer must by ready.

It is worth restating that the introduction of the computer system will involve extra work in the early stages. However once the system is established and working well it will save us much of the tedious and boring manual work which is done at the minute.

Bear in mind that all new computer systems take a little time to become established and develop a routine. We must be prepared to face problems as they arise and to put in the effort to overcome any difficulties.

At the end of the day the effort which we make now will be well worth while.

GENERAL LEDGER

COMPUTER PROCESSING

TIMETABLE

ACTIVITY	TARGET DATE Working days after month end	RESPONSIBLE
PAYROLL		
PAYROLL JOURNAL	4th	F. MUGAMBI
OTHER DEDUCTIONS JOURNAL	4th	
DEBTORS:		
Post invoices in Day Book	1st	H. GATAKAA
Post credit notes in Day Book	1st	"
Balance Day Book	2nd	"
Post summary of invoices - Manual Ledger	3rd	"
Post payments received - Manual Ledger	3rd	"
Post salary deductions - Manual Ledger	3rd	"
Balance Manual Ledger	5th	"
Prepare debtors computer input journal	6th	"
Prepare debtors income journal	6th	F. MUGAMBI
CREDITORS:		
Post invoices in Day Book	1st	A. MURUGI
Post debit notes in Day Book	1st	"
Balance Day Book	2nd	"
Post summary of invoices - Ledger	3rd	"
Post payments made - Ledger	3rd	"
Balance manual Ledger	4th	"
Prepare creditors computer input	5th	"
Prepare creditors expenditure journal	5th	F. MUGAMBI

CASH RECEIPTS	TARGET DATE	RESPONSIBLE
Balance Cash Book	1st	F. MUGAMBI
Post balances in manual General Ledger	2nd	F. MUGAMBI
Prepare cash receipts computer journal	2nd	F. MUGAMBI

THE COMPUTERISED GENERAL LEDGER

HAVING ESTABLISHED THE SYSTEM HOW CAN WE IMPROVE IT?

It is clear that until we start to use the cost centres and account codes to analyse in more detail our income and expenditure we will not be making the best use of our computer system. Better information will enable us to manage better:-

e.g. - how much does staff salaries cost us each month in the kitchen, laundry, maintenance department, pharmacy department or Shindda Ward?

- how much income do we get from each individual CHD clinic?

- outpatients?

- inpatients?

- how much is spent individually on water, electricity, gas?

This information can be provided through the computer system but in order to get it out we must first put it in.

Our present method of working whereby we analyse at the end of each month income and expenditure in even greater detail would cause even more work and consequently take more time.

The solution to this problem is therefore to code as much data as possible during the month and input this to the computer and not wait until the end of the month. Let us examine some possible ways of achieving this for the various inputs to the General Ledger.

1. CASH RECEIPTS

It is possible to obtain cash book loose leaf forms which enable receipts to be coded at source (see Appendix 7). The forms are in duplicate, one stays in the Cash Book the other is used as a computer input document.

This method avoids the problem of preparing a summary analysis of cash receipts at the month end.

2. CASH PAYMENTS

A similar system to that outlined for cash receipts could be used for cash payments.

A cheaper but less effective alternative to buying new stationery would be to simply record each transaction on a computer journal voucher as we proceed through the month. Each page (or every two pages) in the Cash Book could be balanced to the journal voucher which is then passed to the Computer Section for punching.

3. CREDITORS

Creditors could be input to the ledger in a number of ways. Let us look at just two:-

1. a. Design a stamp along the lines shown in Appendix 8.

   b. As each invoice is posted in the Day Book stamp the back and fill in details of creditors no., account code, and amount payable.

   c. At the end of each week the invoices would be batched, totalled and passed to the computer for processing.

   d. The data input operator would credit the amount to the creditor number and debit the appropriate account code.

   e. For each batch a further accounting entry would be needed to credit the creditors control account and debit the general ledger control account.

2. Instead of stamping each invoice prepare a weekly data input sheet showing the same detail as on the stamp.

4. DEBTORS

Debtors could be actioned as per the methods set out above for creditors. It would not however be advisable to delay sending out invoices pending input to the computer. The option of using a weekly data input sheet could therefore be considered until such time as the invoice books are printed. A reprinted invoice should provide for four sets of each invoice (currently three) which incorporates a section for coding. The additional copy would be used as a computer input document.

5. PAYROLL

The largest single block of expenditure which Chogoria has is wages. It is vital therefore that we break down this large block of expenditure and allocate it to cost centres. Mr Nkonge has allocated each individual employee a cost centre/account code number on each payroll record. To analyse the expenditure manually would be extremely time consuming and possibly inaccurate. The payroll module of the Omicron system is not yet available and therefore some form of local system consisting of a database of:-

1. Employee's name
2. Payroll number
3. Cost centre/account code
4. Gross pay + NSSF (total employer's cost)

should be constructed and updated each month.

6. STORES

One other area of the accounts which needs to be brought into the General Ledger is that of stores issues.

Currently all items for stores are written off as expenditure and we need therefore to:-

a) Establish account codes for each stores viz.
   Pharmacy
   Food
   General

   (these are already set up in the computer system).

b) Allocate all stores invoices and cash purchases to the correct stores account.

c) At the end of each month debit expenditure accounts with the total stores issues and credit the stores accounts.

d) A reconciliation between the ledger stock control account and the stock account total in the stores module should be made each month.

CONCLUSION

There is therefore a lot of work to be done to improve the computerised General Ledger system. We have made a good start but effort must be continued if we are to move forward and progress. A word of caution - do not try to move forward on all fronts at once. It is advisable to improve one input to the General Ledger at a time and to make sure that it is working before moving on.

Good luck!

P.C.E.A. CHOGORIA HOSPITAL

APPENDIX 1

COMPUTER INPUT - JOURNAL VOUCHER ADVICE

JOURNAL VOUCHER NUMBER ....

DATE ....

DESCRIPTION OF

INPUT ....

....

....

....

C/C	A/C COD.	NARRATIVE	DR		CR	

P.C.E.A. CHOGORIA HOSPITAL

APPENDIX 2

COMPUTER INPUT - JOURNAL VOUCHER ADVICE

JOURNAL VOUCHER NUMBER ...4.....

DATE .....5.12.86.....

DESCRIPTION OF INPUT ...UPDATING DEBTORS FOR NOVEMBER 1986.....

C/C	A/C CODE	NARRATIVE	DR		CR	
		ACCOUNTS RAISED				
BS	111013	CHOGORIA FARMERS	50,000	-		
BS	111014	KITHIMO SOCIETY	20,000	-		
BS	114099	MIKE LINCOLN	10,000	-		
BS	921001	GENERAL LEDGER CONTROL A/C			80,000	-
			80,000	-	80,000	-
		CREDIT NOTES RAISED				
BS	114006	SCOTT MURRAY			2000	-
BS	921001	GENERAL LEDGER CONTROL A/C	2000	-		
		CODING OF DEBTORS ACCOUNTS				
BS	110000	DEBTORS CONTROL	78000	-		
ip	301000	INCOME - HOSPITAL FEES			50,000	-
ch	303000	INCOME - CHD			20,000	-
ad	331000	INCOME - RENT			5,000	-
ad	354000	INCOME - STORES			3,000	-
			78000	-	78000	-

P.C.E.A. CHOGORIA HOSPITAL

APPENDIX 3

COMPUTER INPUT - JOURNAL VOUCHER ADVICE

JOURNAL VOUCHER NUMBER ...5.....

DATE .....5.12.86.....

DESCRIPTION OF INPUT ...CREDITORS INPUT FOR NOVEMBER 1986.....

C/C	A/C CODE	NARRATIVE	DR		CR	
		INVOICES RECEIVED				
BS	201056	METRO PHARMACY			30000	-
BS	201066	PFIZER LABORATORIES			10.000	-
BS	221000	GENERAL LEDGER CONTROL A/C	40.000	-		
			40.000	-	40.000	-
		CODING OF INVOICES RECEIVED				
ip	511000	FOOD	20.000	-		
ad	543000	PRINTING & STATIONERY	20000	-		
BS	201000	CREDITORS CONTROL A/C			40000	-
			40000	-	40000	-

P.C.E.A. CHOGORIA HOSPITAL

APPENDIX 4

COMPUTER INPUT - JOURNAL VOUCHER ADVICE

JOURNAL VOUCHER NUMBER ....6.....

DATE .....3.12.86.....

DESCRIPTION OF INPUT ...ANALYSIS OF CASH RECEIPTS NOV 1986.....

C/C	A/C COD.	NARRATIVE	DR		CR	
BS	101000	CASH RECEIPTS	150,000	-		
BS	102000	BANK RECEIPTS	800,000	-		
IP	301000	HOSPITAL FEES			300000	-
CH	303000	CHD FEES			200000	-
BS	110000	SUNDRY DEBTORS			450000	-
			950 000	-	950000	-

P.C.E.A. CHOGORIA HOSPITAL

APPENDIX 5

COMPUTER INPUT - JOURNAL VOUCHER ADVICE

JOURNAL VOUCHER NUMBER ....7.....

DATE .....4.12.86.....

DESCRIPTION OF INPUT ...ANALYSIS OF CASH PAYMENTS NOV 1986.....

C/C	A/C COD.	NARRATIVE	DR		CR	
ad	401000	SALARIES + WAGES	550000	-		
lp	511000	FOOD	150,000	-		
BS	201000	CREDITORS	200,000	-		
BS	101000	CASH ACCOUNT			200000	-
BS	102000	BANK CURRENT ACCOUNT			700,000	-
			900,000	-	900,000	-

P.C.E.A. CHOGORIA HOSPITAL APPENDIX 6

COMPUTER INPUT - JOURNAL VOUCHER ADVICE

JOURNAL VOUCHER NUMBER ....8.....

DATE .....4.12.86.....

DESCRIPTION OF INPUT ...JOURNALISING OF... ....FLOATS..... ....NOVEMBER 1986..... .....

C/C	A/C CODE	NARRATIVE	DR		CR	
ad	381000	TRAVEL + ACCOMMODATION	10,000	-		
ip	311000	FOOD	5000	-		
ad	120000	FLOATS			15000	-
			15,000	-	15,000	-

APPENDIX 8

CREDITOR NUMBER	NAME	ACCOUNT CODE	AMOUNT
BS 20105W	METRO	1P 421000	10000 -
BS			
BS			
BS			

NOTES

1. MORE THAN ONE LINE IS INCLUDED ON THE STAMP TO ENABLE EACH INVOICE TO BE CODED TO MORE THAN ONE ACCOUNT CODE IF THIS IS NEEDED.

2. FOR EACH BATCH OF INVOICES A FURTHER ACCOUNTING ENTRY WOULD BE NEEDED TO :—

CREDIT — CREDITORS CONTROL A/C

DEBIT — GENERAL LEDGER CONTROL A/C

1 P.C.E.A. CHOGORIA HOSPITAL
TRIAL BALANCE

ANNEX 6

ACCOUNT	ACCOUNT NAME	DR	CR
000000	NETT PROFIT/LOSS		1177229.86
301000	Fees - I.P.D		4761791.75
303000	Fees C.H.D.		1357196.60
304000	Fees Training School		110749.75
311000	Grants (PCMA) - Recurrent		1052132.00
312000	Grants (PCMA) - Capital		150000.00
331000	Rent - Housing		119501.05
332000	Rent - Furniture		4932.00
341000	Interest - Savings & Deposits		10500.00
350000	Profit on sale of vehicles		32137.50
354000	Income - Sale of Stores		52544.20
358000	Income - Sundry Receipts		57214.25
401000	Permanent Staff	3991875.45	
402000	Salaries - Casuals	318306.30	
410000	Other Staff Costs - General	182821.20	
421000	Drugs & Medical Supplies	1083689.65	
422000	Medical Equip - 2,000/less ea.	134988.00	
424000	Student Monthly Allowances	75907.65	
511000	Food - Wards, School & Guest H	1133355.45	
512000	Cleaning Materials	77896.05	
521000	Linen & Clothing - Materials	81413.40	
522000	Linen & Clothing - Uniforms	0.00	
531000	Power & Water - Fuel	401678.00	
541000	Telephone & Post. - Bills	68967.70	
543000	Printing & Stationary	143396.85	
551000	Vehicles - Petrol & Oil	32617.05	
562000	Bad Debts - Known	17170.95	
571000	Repairs & Maint - Painting	199939.25	
581000	Travel & Accom - Transport	89699.05	
640000	Prior Year Adjustments	48461.05	
641000	Donations	196350.40	
642000	Patient Welfare	2986.15	
664000	Other Expenses - Miscellaneous	604399.36	
101000	Cash in Hand	100399.10	
102000	Bank - Current A/c - KCB	124685.55	
103000	Gift Fund Account	24670.00	
104000	Christian Union A/c.	2581.00	
106000	S&L Kenya - Deposit A/c.	256634.20	
107000	HFCK Fixed Deposit	202870.00	
108000	S&L Kenya A/c. Savings (Reser)	272190.00	
109000	S&L Kenya A/c. Fixed Dep	294504.00	
110000	Debtors Control	1170145.15	
111001	Chogoria Society	3005.20	
111002	Kiriani Society	95790.15	
111003	Kiangua Society	79704.90	
111004	Muthambi Society	77447.65	
111005	Egoji Society	214072.35	
111006	Ndunguri Society	130515.30	
111007	Abogeta Society	86866.90	
111008	Magumoni Society	7505.25	
111009	Chuka Society	26058.20	
111010	Mutindwa Society	23118.10	
111011	Mwonge Society	20880.05	
	CARRIED FORWARD	12099542.01	8885898.96

ACCOUNT	ACCOUNT NAME	DR	CR
	BROUGHT FORWARD	120999542.01	8885898.96
111012	Nkuene Society	2565.00	
111013	Chogoria Farmers Co - op.	5644.40	
111014	Kithino Society	6440.40	
111015	Thuita Society	5975.50	
111016	Kiera Society	10021.70	
111017	Kianjuri Society	500.00	
111050	National Hosp Ins. Fund(NHIF)	156150.00	
112001	Chogoria Boarding Primary	2460.00	
112002	Mutindwa High School	5715.50	
112003	Chogoria Boys' High School	23502.50	
112004	Thigaa Secondary School	2407.65	
112005	Muririri Secondary School	4619.00	
112006	Kajiunduthi Secondary School	6139.30	
112007	Chogoria Girls' High School	11645.50	
112008	Kiriani High School	16236.75	
112009	Ntumu Boys'	4143.80	
112010	Igoji T.T. College	9121.45	
113001	Maua Hospital	1464.00	
113002	Thunder & Associates/B Hussa	7662.80	
113003	Chogoria Presbytery	15887.20	
113004	D.C.P.O	3799.30	
113005	Nurses Association Team	870.55	
113006	Parish Guild Commitee	430.55	
113007	Ndosha Savings	1693.00	
113008	Chogoria Christian Union	614.35	
113009	Presby Council Woman's Guild	1985.45	
113010	Chogoria Youth	285.00	
113011	Chogoria Staff Welfare	855.55	
113012	P.C.E.A Chogoria Charitable	325.00	
113014	P.C.M.A	53726.80	
114001	Adrine Ciamati	983.90	
114002	Betty Vertch	2714.90	
114003	Stephen Waweru	1060.00	
114004	Geoffrey Lachlan	1398.25	
114005	Triza Kangai	95.10	
114006	Dr. Scott Murray	1194.80	
114007	Jocob Kibunja	201.20	
114008	Dr. Kimathi	1614.25	
114009	Dr. W. Twycross	679.50	
114010	O. Nkinga	47.60	
114011	Festus Nkonge	19.35	
114012	E. Mpungu	157.30	
114013	Harriet Gatakaa	237.30	
114014	Amos Kaburu	34.50	
114015	Dinah Njau	103.10	
114016	Catherine Kageni	34.50	
114017	Hellen Raini	1778.30	
114018	Esther Njuguna	145.00	
114019	Jane Wanja	12.40	
114020	Tirus Nyaga	27.30	
114021	Doin Mukwanjeru	42.80	
114022	Lawrence Gitonga	19.20	
114023	Mergery Murungi	29.00	
	CARRIED FORWARD	12475059.56	8885898.96

ACCOUNT	ACCOUNT NAME	DR	CR
	BROUGHT FORWARD	12475059.56	8885898.96
114024	Dr. C. Fiskhbacker	333.25	
114025	Zipporah Mutegi	28.00	
114026	Eustace Ngaku	5.00	
114027	Patrick Mutegi	10.00	
114028	Ezekial Kanampiu	12.40	
114029	Catherine Mbabu	23.45	
114030	Dr. Kinoto Mugambi	53.75	
114031	Rosemary Kathuguchi	26.20	
114032	Muthomi Mburia	191.75	
114033	Mercy Mukami	51.05	
114034	Silviah Meece	15.20	
114035	Ann Muthoni	51.05	
114036	Assenath Murugi	44.20	
114037	Harriet Kaaria	17.95	
114038	Janice Keeru	95.45	
114039	Gerrald Njagi	26.85	
114040	Beth Muthoni	82.60	
114041	Bernard Kithiji	75.60	
114042	Charity Dishon	106.00	
114043	Benson Njeru	100.00	
114044	Winfred Kagendo	45.50	
114045	Anthony Oweti	13.75	
114046	Ashford Muriuki	28.95	
114047	Grace Kamunde	61.65	
114048	Samuel Kamunde	96.35	
114049	Kellen Mumu	42.65	
114050	Lucy Gatakaa	40.00	
114051	Nicholas Wamambua	26.20	
114052	Elias Njeru	25.50	
114053	Dr. Stephen	450.00	
114054	Mary Kaari	5.50	
114055	Rev. Geoffrey Bundi	6.00	
115001	Mugambi Manene	4049.75	
115002	Julius Mbae	600.00	
115003	Festus Gitonga	1833.10	
115004	Aileen Mukwanyaga	1689.05	
115005	Karagara Mumbabu	5595.95	
115006	Japhetha Walusaka	941.35	
115007	Catherine Mukwanjeru	780.45	
115008	Idah Nkinga	1751.10	
115009	Timothy Kaibunga	715.50	
115010	Nicolasio Igoki Njagi	1982.45	
115011	Catherine Fraser	163.05	
115012	Abigail Crystyal	720.00	
115013	Mary Smith	385.75	
115014	Hellen Houston	126.00	
115015	Rev. Leornad Mburu	150.00	
115016	Rev. Micheu	147.00	
115017	J.M.B Nyaga	972.10	
115018	Daraya Kihara	600.00	
115020	P. Njagi	100.00	
115021	Gitonga Rukaria	4080.80	
115022	Gillian Nic Dowil	88.35	
	CARRIED FORWARD	12504723.11	8885898.96

ACCOUNT	ACCOUNT NAME	DR	CR
	BROUGHT FORWARD	12504723.11	8885898.96
118000	Echo Account	121695.00	
120000	Floats	254399.55	
121000	Stocks - General Store	1233839.00	
140000	F.P.I.A reimbursement A/c		214528.55
141000	S.I.D.A reimbursement A/c		251860.20
142000	Leprosy Project reim. A/c		149887.80
162000	Buildings	12408931.00	
162100	Accumulated Deprec., Buildings		2744704.00
163000	Furniture & Fittings	1597984.00	
163100	Accum. Depr.,Furn & Fittings		802863.00
164000	Plant & Equipment	1192547.00	
164100	Accum. Deprec.,Plant & Equip		782828.00
165000	Motor Vehicles	219981.00	
165100	Accum. Deprec., Vehicles		108957.00
201000	Trade Creditors Control		2123162.96
201001	Creditor-Achelis Kenya Ltd	0.00	
201010	Creditor- Beatrice K Mburung'a	0.00	
202000	PAYE Control		3773.00
203000	NSSF Control		308751.00
204000	Union Control		9800.00
206000	Ndosha Control A/c		476198.95
207000	Pioneer Building Soc. Ctrl		60.00
208000	KNA - Control		4172.40
209000	Staff Welfare Assoc.- Control		554.00
210000	Pioneer General Ins.- Control		794.70
211000	NHIF Control		2931.00
221000	General Ledger control A/c		1170145.15
222000	Keninda - Control	195.20	
223000	A.F. Corporation - Control		1942.00
224000	Chuka Nyayo Wards		950.00
225000	HFCK- Control	3829.40	
231000	Gift Fund Surpense		33128.45
232000	Provision for Audit		60000.00
233000	Provision for Gratuity		258065.80
234000	F.P.I.A. Advance		80000.00
235000	Charitable Fund		15895.20
250000	Capital Reserve		10980091.00
251000	General Reserve		1093411.00
252000	Special Reserve		150000.00
290000	Current Profit/Loss	1177229.86	
	TOTALS	30715354.12	30715354.12

INCOME STATEMENT

FOR THE 10 MONTHS ENDED 31/10/86

---EXPENDITURE---			---INCOME---		
1985			1985		
0.00	Salaries- Permanent Staff	4440251.25	0.00	Fees - I.P.D	5382544.90
0.00	Salaries - Casuals	358259.05	0.00	Fees C.H.D.	1489917.85
0.00	Other Staff Cost - General	192180.80	0.00	Fees Training School	111919.75
0.00	Drug suppliers	1379262.10	0.00	Grants (PCMA) - Recurrent	1052132.00
0.00	Medical Equip - 2,000/less ea.	144110.60	0.00	Grants (PCMA) - Capital	150000.00
0.00	Student Monthly Allowances	95978.65	0.00	Rent - Housing	160215.70
0.00	CHD - Housing, Equip, Sundry	445266.66	0.00	Rent - Furniture	5462.00
0.00	Food - Wards, School & Guest H	1300874.10	0.00	Interest - Savings & Deposits	10500.00
0.00	Cleaning Materials	97197.45	0.00	Profit of sale of vehicles	32137.50
0.00	Linen & Clothing - Materials	82233.40	0.00	Income - Sale of Stores	59366.20
0.00	Linen & Clothing - Uniforms	0.00	0.00	Income - Maua Students	1985.00
0.00	Power & Water - Fuel	464542.85	0.00	Income - Sundry Receipts	61023.25
0.00	Telephone & Post. - Bills	50196.80			
0.00	Printing & Stationary	184761.35			
0.00	Vehicles - Petrol & Oil	47552.50			
0.00	Bad Debts - Known	17170.95			
0.00	Repairs & Maint - Painting	230628.05			
0.00	Travel & Accom - Transport	103755.95			
0.00	Prior Year Adjustments	49366.80-			
0.00	Donations	194794.10			
0.00	Patients Welfare	3150.75			
0.00	Other Expenses - Miscellaneous	184150.60			
0.00	NETT PROFIT/LOSS	1449747.01-			
0.00		8517204.15	0.00		8517204.15

I N C O M E S T A T E M E N T

FOR THE 10 MONTHS ENDED 31/10/86

---EXPENDITURE---			---INCOME---		
1985			1985		
0.00	Salaries- Permanent Staff	4440251.25	0.00	Grants (PCMA) - Recurrent	1052132.00
0.00	Salaries - Casuals	358259.05	0.00	Grants (PCMA) - Capital	150000.00
0.00	Other Staff Cost - General	192180.80	0.00	Rent - Housing	160215.70
0.00	Telephone & Post. - Bills	50196.80	0.00	Rent - Furniture	5462.00
0.00	Printing & Stationary	184761.35	0.00	Interest - Savings & Deposits	10500.00
0.00	Vehicles - Petrol & Oil	47552.50	0.00	Profit of sale of vehicles	32137.50
0.00	Bad Debts - Known	17170.95	0.00	Income - Sale of Stores	59366.20
0.00	Travel & Accom - Transport	103755.95	0.00	Income - Sundry Receipts	61023.25
0.00	Prior Year Adjustments	49366.80-			
0.00	Donations	194794.10			
0.00	NETT PROFIT/LOSS	4008719.30-			
0.00		1530836.65	0.00		1530836.65

I N C O M E S T A T E M E N T

FOR THE 10 MONTHS ENDED 31/10/86

---EXPENDITURE---			---INCOME---		
1985			1985		
0.00	CHD - Housing, Equip, Sundry	445266.66	0.00	Fees C.H.D.	1489917.85
0.00	Other Expenses - Miscellaneous	0.00			
0.00	NETT PROFIT/LOSS	1044651.19			
0.00		1489917.85	0.00		1489917.85

P.C.E.A. CHOGORIA HOSPITAL COST CENTRE : CM Cleaning & Maint. 1 P.C.E.A. CHOGORIA HOSPITAL

I N C O M E S T A T E M E N T

FOR THE 10 MONTHS ENDED 31/10/86

---EXPENDITURE---			---INCOME---		
1985			1985		
0.00	Linen & Clothing - Uniforms	0.00			
0.00		0.00	0.00		0.00

P.C.E.A. CHOGORIA HOSPITAL COST CENTRE : IP In-Patient Service 1 P.C.E.A. CHOGORIA HOSPITAL

I N C O M E S T A T E M E N T

FOR THE 10 MONTHS ENDED 31/10/86

---EXPENDITURE---			---INCOME---		
1985			1985		
0.00	Drug suppliers	1379262.10	0.00	Fees - I.P.D	5382544.90
0.00	Medical Equip - 2,000/less ea.	144110.60			
0.00	Food - Wards, School & Guest H	1300874.10			
0.00	Cleaning Materials	97197.45			
0.00	Linen & Clothing - Materials	82233.40			
0.00	Power & Water - Fuel	464542.85			
0.00	Repairs & Maint - Painting	230628.05			
0.00	Patients Welfare	3150.75			
0.00	Other Expenses - Miscellaneous	184150.60			
0.00	NETT PROFIT/LOSS	1496395.00			
0.00		5382544.90	0.00		5382544.90

P.C.E.A. CHOGORIA HOSPITAL COST CENTRE : TS Training School 1 P.C.E.A. CHOGORIA HOSPITAL

I N C O M E S T A T E M E N T

FOR THE 10 MONTHS ENDED 31/10/86

---EXPENDITURE---			---INCOME---		
1985			1985		
0.00	Student Monthly Allowances	95978.65	0.00	Fees Training School	111919.75
			0.00	Income - Maua Students	1985.00
0.00	NETT PROFIT/LOSS	17926.10			
0.00		113904.75	0.00		113904.75

P.C.E.A. CHOGORIA HOSPITAL COST CENTRE : ch community health 1 P.C.E.A. CHOGORIA HOSPITAL

I N C O M E S T A T E M E N T

FOR THE 10 MONTHS ENDED 31/10/86

---EXPENDITURE---			---INCOME---		
1985			1985		
0.00	CHD - Housing, Equip, Sundry	445266.66	0.00	Fees C.H.D.	1489917.85
0.00	Other Expenses - Miscellaneous	0.00			
0.00	NETT PROFIT/LOSS	1044651.19			
0.00		1489917.85	0.00		1489917.85

MEDICAL OFFICER IN CHARGE

ANNEX 7

AUDIT TEST CHECKS

WEEKLY

1. Perpetual Inventory
2. Diet Day Sheets

MONTHLY

		Working Days - after Month end
1.	Debtors Control Reconciliation (Manual) Debtors Control Reconciliation (Computer)	5th 8th
2.	Creditors Control Reconciliation (Manual) Creditors Control Reconciliation (Computer)	4th 8th
3.	Cash Reconciliation	2nd
4.	Bank Reconciliation	10th
5.	Debtors Schedule age report	15th
6.	Stock Balances	5th
7.	Income Expenditure/Balance Sheet	9th
8.	Outstanding floats/Staff debtors deducted from salary	15th of month

PERIODICALLY

1. Salary Advances made in previous month - Check all deducted from salary.
2. Examine driver schedules
3. Pharmacy prescriptions - Check till receipt No or coffee voucher No. or staff/Debt/Free
4. Cash book receipts - sequence check 3 days receipts
5. Cash book payments - examine a weeks voucher
6. Creditor payments - take a weeks invoices
   check goods delivered
   purchase orders

YEARLY

1. OCTOBER - Prepare budget for succeeding year
2. JANUARY - Letters to verify balances for large debtors, eg. Coffee societies/Schools etc at 31st December.

FINANCIAL PROCEDURES MANAUAL

VOUCHER PAYMENTS

1. REGISTRATION

All patients paying by voucher will deposit their voucher with the Registration Clerk. These will be recorded in the voucher book to show:

(a) Member's Name
(b) Patient's Name
(c) Society (or Organisation)
(d) Voucher Amount
(e) Voucher Number

2. Vouchers will be forwarded from registration to the General Office (till No. 2) at regular intervals during the course of the day.

3. Till No. 2 - when a voucher patient presents at till No 2 the voucher will be given a hospital number. This number will be recorded in the voucher book kept till No.2 together with the following:

(a) Member's Name
(b) Patient's Name
(c) Society (or Organisation)
(d) Voucher Amount
(e) Voucher Number

If the voucher holder is an outpatient the clerk will also record on the voucher the amount which the patient is to be charged.

4. Patients admitted to hospital will also be recorded in the voucher book for these patients the clerk will indicate "I/P" on the form before giving the voucher to the patient to take to the inpatient clerks.

5. The inpatient clerks will incorporate the voucher details on the patient's invoice. These vouchers will remain with the inpatients clerks for collection and reconciliation with the voucher book (till No. 2) at the end of the day.

6. The total of the voucher payments will be recorded in the daily record of the vouchers charged.

7. Invoices - at the beginning of the day invoicing clerk(s) will sort out the previous days vouchers into:

(a) Society
(b) Inpatient/Outpatient within Society

8. Inpatients will be filed on the appropriate file

9. Outpatients will be invoiced immediately and then filed on the completed file for that Society. This work will take place during the morning of each day.

10. During the afternoon the invoicing clerk(s) will liaise with the inpatient clerks to agree those patients who have been discharged. The appropriate amount will then be invoiced and the voucher transferred from the inpatient to the completed file for that Society.

ANNEX 9

MEMORANDUM

TO: **Dr Scott A Murray**

FROM: **M Lincoln**

KITCHEN - FOOD ALLOCATIONS

1. **CURRENT PROCEDURE FOR ALLOCATING FOOD TO THE KITCHEN**

Each ward fills a ward diet request form which shows the total number of patients, number of private patients, special diets etc.

This is forwarded to the kitchen who total the patients, add on an allocation for students (standard 130) and night staff (standard 24). The stores then issue fixed amount of food (Beans, Rice etc) based on these total numbers.

2. **DISCREPANCIES - NIGHT STAFF AND STUDENTS**

The night staff allowance (24) includes for 18 students which are also included in the issue for students (130). This has been pointed out to the Kitchen Manager who has agreed to adjust.

3. **DISCREPANCIES - PRIVATE PATIENTS**

Private patient numbers are being added from the diet sheets in addition to the total number of patients shown on the ward. I visited the wards with the Kitchen Manager in order to covince him on this fact. He has agreed to adjust his figure in future. The average number of private patients shown of the diet request sheets is between 20 and 30 (say 25).

4. **DISCREPANCIES - PATIENT NUMBERS**

Appendix A shows a cross section of patient numbers extracted from:

A) Bed State Figures
B) Diet Request Forms
C) Kitchen Issue Sheets

The figures show that there is a clear pattern of overissuing food against actual numbers of patients in beds. There will always be a discrepancy (which should be small) between Bed States and Diet Request Sheets due to a degree of estimation. There is however no excuse for a continued deviation from Diet Request Sheets against figures issued by the kitchen to the stores (approx 50 patients per day on figures shown).

These discrepancies are easily controlled by the administrator checking the Bed State Figures against the Kitchen Issue Sheet before signing.

5. ESTIMATED COST OF DISCREPANCIES

	Ksh. 000
Total Food Bill 1985	1,866
Less allowance for tea and other issues	(166)
	1,700

No. of Diet Days:

Inpatient Days	87,700
Student Days	47,500
Night Nurses	2,200

Cost per Diet per day 1700/137.4 = 12/-

A) Savings from Night/Staff Students (Double counted)
18 x 365 x 12/- = 78,840

B) Savings from Private Patients (Double counted)
25 x 365 x 12/- 109.500
188,340

C) Savings from monitoring patient numbers (say 30 per day)
30 x 365 x 12/- 131,400

TOTAL SAVING 319,740

APPENDIX A

Date	(A) Patient Bed States	(B) Patient No. -Diet Day Sheets	(B-A) Patients Over-stated	(C) Patient No. Kitchen Issues	(C-A) Total Food Overissue - Patient No.
9. 9.96	294	282	12	321	27
14. 9.86	275	288	13	306	31
19. 9.86	286	290	4	356	70
25. 9.86	294	N/A	-	372	78
6.10.86	231	N/A	-	346	115
14.10.86	252	N/A	-	334	82
16.10.86	241	249	8	306	57
23.10.86	238	299	61	333	95
24.10.86	237	264	27	328	91
25.10.86	241	264	23	328	87
30.10.86	280	295	15	340	60