



**JARAMOGI OGINGA ODINGA UNIVERSITY OF SCIENCE  
AND TECHNOLOGY**

**INDUSTRIAL ATTACHMENT AT AVENUE  
HOSPITAL KISUMU**

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W132/G/4483/22

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## Preface

## Declaration

This industrial attachment report is my original work and has not been presented to any other university. The report presents a true and honest account of the work and experience gained at Avenue Hospital, Kisumu.

Signature ..... Date .....

**MIKE HILLARY OWAGA**

**W132/G/4483/22**

## Approval

This industrial attachment report has been submitted for examination with my approval as University Supervisor.

Signature ..... Date .....

**MADAM JOY ROSE**  
**JOOUST, KENYA**

## **Dedication**

This industrial attachment is dedicated to my mom for her continued love, persistent encouragement and support for demonstrating the value of education, hard work and humility. To my dad for losing everything to get me there. This has inspired me to keep pushing further to better my career.

## Acknowledgement

The success of this connection is the result of the cooperation and support of a number of people. Many thanks to **CPA Benson Kimeu** and **Elizabeth Njambi**, Management Accountant and (Budgeting, Reporting and Analysis) respectively, including all the finance team at Avenue Hospital that took their time to allow me to learn, understand and gather skills in the finance sector and day-to-day activities.

I would like to thank **Avenue Hospital Kisumu** for giving me the opportunity to delve into the real-world scenario under the Finance Department and learn from the organization. I convey my sincere gratitude to my industrial supervisor **Mr. George Ambuso**, the Credit Controller, for his guidance and relevant suggestions over my time at the organization. I also extend my appreciation to my university lecturers for their continuous encouragement. To my academic supervisor **Madam Joy Rose**, without her kind direction and proper guidance this study would have had little success.

Above all I thank the Almighty for protection, guidance and the opportunity to complete my attachment and this report.

## **Abstract**

Industrial attachment results in a student creating a clear picture of what has been done in school and relating it to the real work environment. Industrial attachment is a field of practical training and experience that prepares the trainee for tasks that they are expected to perform at the end of the training period.

This report contains information solely gathered by me during my training period at Avenue Hospital Kisumu, Finance Department, for a period of three months. As a student, my part in this attachment was to acquire knowledge, practical skills, improve my confidence especially in problem solving and utilize the opportunity to relate to different categories of people likely to be encountered in future work-related environments.

This report summarizes all the activities that I undertook at Avenue Hospital Kisumu, Finance Department, the experience I gained, the practical skills acquired and personal inputs to the organization. It includes a brief introduction about Avenue Hospital Kisumu, mainly the Finance Department, the nature of work and different duties under the department. The report covers the achievements according to set objectives, benefits, and challenges encountered, and how I solved them. Lastly, here are my conclusions and recommendations from my training.

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## LIST OF ABBREVIATIONS

- **HR** – Human Resources
- **IT** – Information Technology
- **KRA** – Kenya Revenue Authority
- **NSSF** – National Social Security Fund
- **NHIF** – National Hospital Insurance Fund
- **AR** – Accounts Receivable
- **AP** – Accounts Payable
- **OP** – Outpatient
- **IP** – Inpatient
- **SHA** – Social Health Authority
- **PAYE** – Pay As You Earn



# **1 Introduction**

## **1.1 History of the Organization**

Avenue Group was established in 1976 as a small nursing home in Nairobi and has grown steadily over the years to become one of the biggest players in the healthcare sector. The company would later establish Avenue Healthcare in 1995 with the aim of managing the outpatient department at the hospital and to offer medical related services to corporate clients through an innovative concept of managed healthcare. The idea has since worked and Avenue Healthcare currently serves over 1000 companies across the country with a network of three fully fledged hospitals and 13 primary care clinics.

### **1.1.1 Who are we?**

Avenue Hospital Kisumu is a healthcare service provider which is part of the Avenue Healthcare Group.

### **1.1.2 What do we provide?**

Avenue Hospital Kisumu is dedicated to enabling and maintaining health.

## **1.2 Vision Statement**

As part of the Avenue Group network, the health vision is to be the region's premier healthcare network providing patient-centered care that inspires clinical and service excellence.

## **1.3 Mission Statement**

Avenue Hospital Services (AHS) is dedicated to providing high-quality care that exceeds clients' expectations.

## **1.4 Major Goals**

It is Avenue Hospital's goal to give care to the patient's satisfaction.

## **1.5 Core Values**

Quality, Integrity, Respect, Passion, and Innovation.

## 1.6 Organization Functions

Hospitals must function precisely with high-quality services every minute of every day. They typically operate with a vertical organizational structure having many layers of management and clear roles to ensure accuracy and reliability in service delivery.

## 1.7 Organization Structure of Avenue Hospital Kisumu

The organizational structure of Avenue Hospital Kisumu is illustrated below.

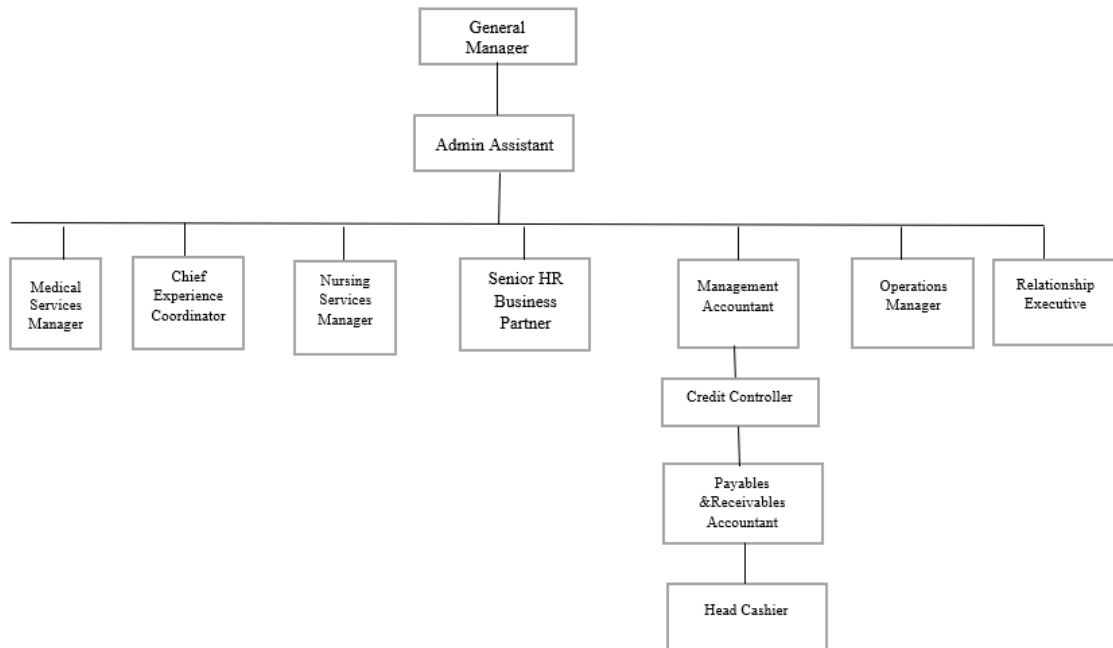


Figure 1: Organization Structure of Avenue Hospital Kisumu

## 2 Host Attachment Department Structure (Finance)

### 2.1 Finance Department Structure

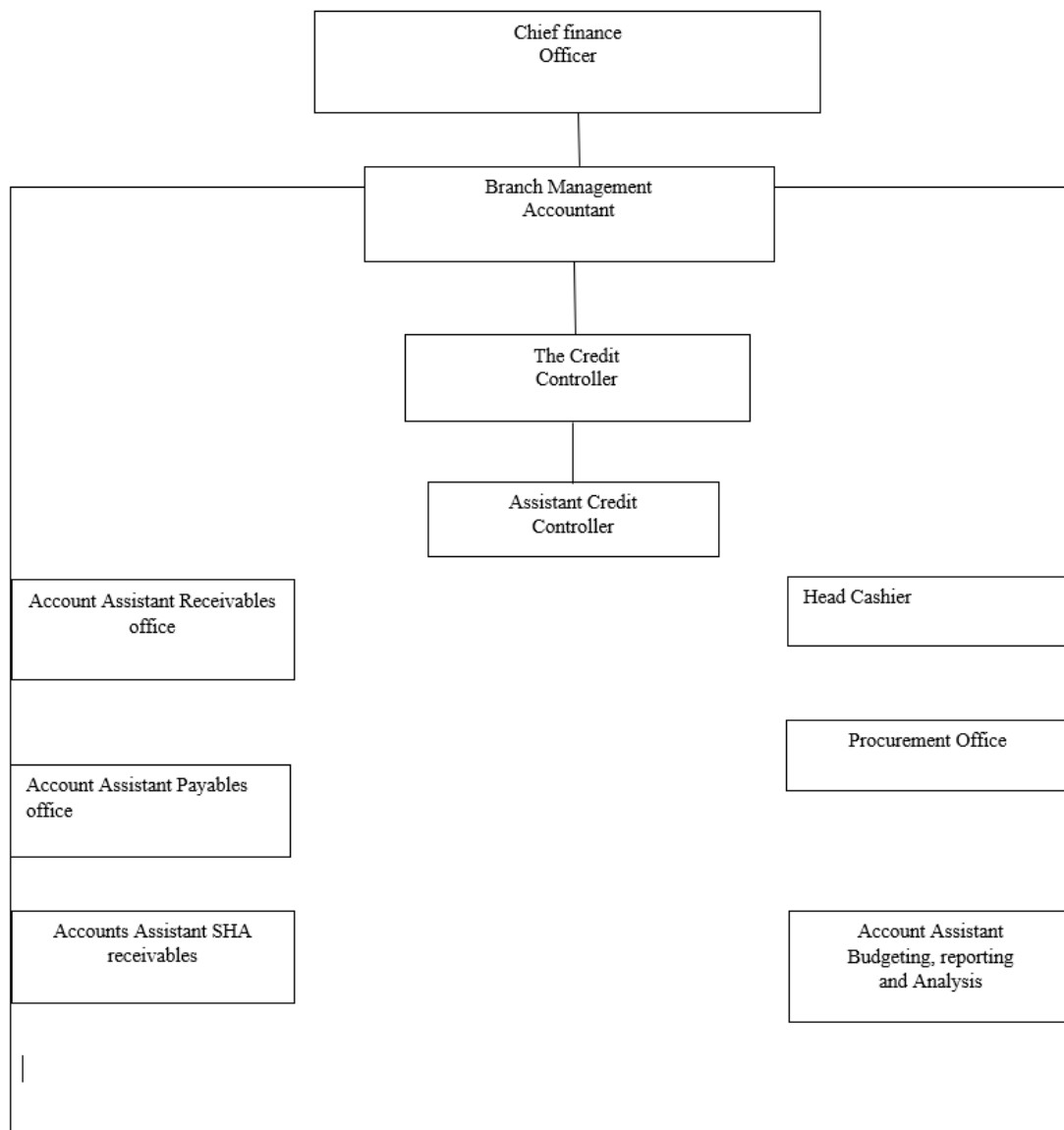


Figure 2: Finance Department Structure at Avenue Hospital Kisumu

Finance Department was my host department during the training period.

## 2.2 Key Functions

Finance Department was my host department during my training period.

### a) Budgeting & Financial planning.

- Prepare annual budgets for departments.
- Forecast revenue and expenses.

### b) Billing & Revenue collection.

- Generate patient bills.
- Process payments (insurance, mobile payments like Mpesa, Visa EFTI).
- Manage receivables and follow up on unpaid bills.

### c) Payroll management.

- Pay salaries and benefits to staff.
- Handle statutory deductions (e.g., SHA, PAYE).
- Track attendance and overtime.

### d) Insurance claims management.

- Submit claims to insurers.
- Track approvals & rejections.
- Reconcile insurance payments with patient records.

### e) Financial reporting.

- Produce monthly/quarterly/annual financial statements.
- Report to hospital board and regulatory bodies.
- Track profitability and cost sectors.

### f) Cashflow management.

- Monitor daily cash inflows and outflows.
- Ensures liquidity to meet operational needs.

### g) Compliance & Audit.

- Ensures compliance with tax, SHA and supplier payments.
- Facilitate external & internal audits.

### h) Cost control.

- Monitor costs of drugs, services, equipment.
- Identify inefficiencies

### i) Strategic financial planning.

- Support hospital expansion, loans, investments.
- Advise management on financial health.

### j) Procurement oversight.

- Approve major purchases.
- Collaborate with procurement on budgeting & supplier payments.

## 2.3 Objectives of the Attachment

My main objectives for the attachment exercise were as follows;

1. To assess the interests in the occupation I am undertaking i.e., Actuarial Science.
2. To be acquainted with the expectations of working in a highly competitive job market.
3. To get an opportunity to apply the principles and techniques theoretically learned into real-life problem-solving situations.
4. To make transition from school to the world of work.
5. To be well equipped with practical skills that may not be appreciated, visualized or even taught in school like communication skills, dress code, teamwork, time management skills, efficiency on tasks and problem management.

## 2.4 Departments Worked In

The following were the departments I worked in under finance.

- Reception
- Admission office
- Discharge office
- IP cashier
- Account receivables
- Account payables
- Account Assistant SHA
- Head cashier
- Credit control
- Budgeting, Reporting & Analysis

## 2.5 Duties and Responsibilities

The following were the duties I was assigned to at each and various departments.

### **a) Reception.**

- i. Patient registration.
- ii. Billing consultation fee.
- iii. Final closing of OP patient Bill.
- iv. Print Final invoice for the patient and insurance for claiming.

### **b) Admission office.**

- i. Liaising with insurance through; mails, MTIBA, LCT-portal, SLADE. For new admission by sending duly filled preauthorization and claim forms as per the insurance the patient is a policyholder.
- ii. SHA notification is done by sending claim form of the admitted patient and an OTP is sent to the patient.
- iii. TAT – timely update of the inpatient operation tracker of patient being admitted.
- iv. Ensuring insurance claim and preauthorization forms are filled correctly to avoid rejection.
- v. Receiving advanced deposit from patients being admitted in the facility.

### **c) Discharge office.**

- i. Doctor's billing.
- ii. Reconciling patient's file by checking; pharmacy, lab/radiology, Finance, Doctor's billing, Inpatient Review of the patient to be discharged.
- iii. Contacting insurance by sending duly filled IP claim form, preauthorization form, discharge summary, final bill invoice and wait for the Letter of Undertaking (LOU) of the patient to be discharged.

### **d) IP cashier.**

- i. Reconciliation of Admitted inpatients in the MED 360 Hospital's system for their eligibility on SHA-portal.
- ii. Conducting ward rounds to help understand why the patient wasn't notified on the admission point, also to help check if the patients in the MED 360 system are still admitted in their indicated beds and rooms.
- iii. Printing of discharged patient's final bill, claim form, preauthorization form, discharge summary, LOU, medical reports. Waiting for the AR officer to pick.

### **e) Account receivables.**

- i. Collecting both the OP & IP invoices for the last 24-hrs.
- ii. Sorting OP & IP invoices as per insurance respectively followed by stamping each.
- iii. Invoice Banking is done as per for both Insurance and Direct Credit on the MED 360 platform.
- iv. Scanning of complete IP patient's documents.
- v. Dispatching of banked both OP & IP invoices to head quarter in Nairobi.
- vi. Posting to MTIBA. Here patients under MTIBA medical system are banked directly from MED 360 and daily update on the MTIBA portal is done.

### **f) Account payables.**

- i. Reports from the Med360 system.
- ii. Data Entry, Cleaning and Analysis in Excel from Med360 as per the doctor.
- iii. Outpatient, inpatient Doctor's payment process.
- iv. Receipting.

### **g) Account Assistant SHA.**

- i. Daily invoice banking of both IP & OP invoices in the Med360 system.
- ii. Daily reconciliation of IP patients in SHA-portal from Med360.
- iii. Aging analysis of revenue, debts in excel from SHA-portal.
- iv. Reviews and submissions of declined invoices by SHA system.

**h) Head cashier.**

- i. Collection of ShiftWise report by user every morning.
- ii. Importing of daybook to Excel.
- iii. M-pesa collection report from M-pesa app to Excel.
- iv. Updating daily top up collection report of outpatients on Excel.
- v. Daily M-pesa reconciliation on Excel.
- vi. Cash collection, Card collection & Banking report on excel from Med360.
- vii. Credit notes analysis and IP Discount in Excel & Med360
- viii. Package and costing analysis in Excel.

**i) Credit control.**

- i. Confirming new admissions daily.
- ii. Approvals and preauthorization.
- iii. Confirmation bed allocations daily.
- iv. Disclaimer.
- v. Re-evaluation of pending bills.
- vi. Risk management on Revenue.
- vii. Raising credit notes and discounts on IP patient bills.
- viii. Updating daily top up collection report of inpatients on Excel.

**j) Budgeting, Reporting & Analysis.**

- i. Budget modelling in Excel and Med360.
- ii. Cashflow budget Projections in Excel & Med360.
- iii. Consumption report in Excel.
- iv. Stock count by Excel & Med360 and through physical count in order to take care of variances.
- v. Revenue report by Excel & Med360.
- vi. Costing and Expenditures by Excel & Med360.
- vii. Project performance through various models by Excel.
- viii. Detailed revenue analysis by Power BI.
- ix. Risk register by Excel & Med360.
- x. Statistics for both OP & IP patients by Excel & Med360.
- xi. Package analysis by Excel.
- xii. Cost savings by Excel.
- xiii. Financial analysis, workings and statistics by Excel & Med360.
- xiv. Projects within the facility update in Excel.
- xv. P & L analysis in Excel.
- xvi. SHA pricing model & adjustments in Excel.

## **3 Evaluation of the Attachment Period**

### **3.1 Successes**

In respect with my objectives during the attachment training, the whole process has been a success and all my objectives were achieved well.

I learned a lot of things which added to my experience in finance department, risk management, data analysis fields. Apart from my practical skills acquired in my career, I also expounded on new theoretical skills about my field of study which are of high importance to my knowledge and understanding about actuarial science.

From my assigned duties and responsibilities, I was able to achieve the following.

#### **Applying Theory to Practice**

Being able to use what I learned in class (Excel modelling, financial analysis, etc.) in real workplace tasks, which helped to deepen my understanding.

#### **Improved Technical Skills**

Gaining hands-on experience with tools and systems (e.g. Med360, SHA portals, financial reporting packages, Power BI, etc.)

#### **Soft Skills Development**

Enhancing communication, teamwork, time management, punctuality, accuracy, problem solving, and adapting to work environment / expectations.

#### **Understanding of Organizational Structure & Processes**

I learnt how departments interrelate (revenue, billing, receivables, payables, cash collection), how claims are processed, how insurance interactions are handled, etc.

#### **Responsibility & Trust**

Being given responsibilities — for example handling finalized invoices, reconciling accounts, participating in report preparation — shows that the organization trusted me fully.

#### **Network Building & Mentorship**

Building relationships with supervisors and staff. Getting mentorship or guidance from senior personnel, which may lead to future recommendations or opportunities on my career.

#### **Efficiency Improvements**

Introducing or suggesting improvements in process flows (e.g., more efficient invoice reconciliation, streamlining data entry, better use of Excel tools or portals).

### **3.2 Challenges Encountered**

My training experience has been good and fruitful, though I faced some challenges before and during the training period, they didn't bring me down. Some of the challenges I encountered were;

a) Problem of securing a place for an attachment – getting a place for my attachment was a problem as many organizations had already recruited students from other universities and some organizations would go as far as charging a fee for the training period.

b) Understanding the Hospital's billing system. The organization had quite a number of modules on their billing systems. This took me time to master and understand the various modules and the billing system.



### 3.3 How the Challenges were Solved

Though the challenges were quite tough at some point, through that I was exposed to different work environment under different working conditions and I had to adapt in order to fit in.

I acquired skills that improved my problem-solving technique and ability to interact with different categories of human beings. The following are some of the ways I used in solving the challenges I faced;

- a) Being proactive whenever I had free time, I engaged myself in other productive projects and activities relating to my career which enabled me to gain experience and streamline my career path.
- b) To cover time spent seeking for an organization for attachment, I had to adopt proper time management skills so as to cover more activities during my time at the organization.

### 3.4 Conclusion

Supervised industrial attachment gives students the opportunity to apply what has been learned in class into practice. This exposes them to outside world by relating work taught in class and outside reality. It provides an opportunity for the student to assess their interest in their career and also equip them with expectations of working in a highly competitive job environment.

The training has been a success and I was able to gain practical skills from working in a fantastic environment and make connections with different man-kinds. This attachment with Avenue hospital Kisumu has made me grow in terms of experience and practical knowledge in finance department as well as interaction with the medical world.

My stay at Avenue hospital Kisumu has instilled in me integrity, punctuality, respect, critical thinking, risk management, communication skills, problem solving and efficient task. As a result, my objectives were met and achieved marvelously. Not only did I gain practical skills but also acquired self-motivation and good interpersonal skills. I was able to grow my interest in my career and make good transition from what I have been learning from the school to the world of work.

### 3.5 Recommendations

#### **To Avenue Hospital:**

1. Continue strengthening mentorship programs for attachment students to enhance learning and professional growth.
2. Provide more training sessions and workshops on modern hospital systems, technology, and data management to improve students' practical exposure.
3. Increase opportunities for students to rotate across more departments for a broader understanding of hospital operations.

#### **To Future Attachment Students:**

1. Approach the attachment with a positive attitude, readiness to learn, and openness to new experiences.
2. Take initiative in tasks, ask questions where necessary, and make use of the guidance offered by supervisors.
3. Maintain professionalism, discipline, and commitment to ensure maximum benefit from the training.

#### **To My Institution:**

1. Strengthen collaboration with Avenue Hospital and other organizations to secure more attachment opportunities for students.
2. Provide preparatory sessions to equip students with workplace skills before reporting for attachment.

As scholars said "Tell me and I will forget, show me and I may remember, involve me and I learn" I would recommend in-depth involvement and students will understand and grasp the nitty gritty content being lectured.

## A Internship Logbook

My logbook was filled out fully and duly, signed with my supervisor at Avenue.

## B Organization Flow Charts

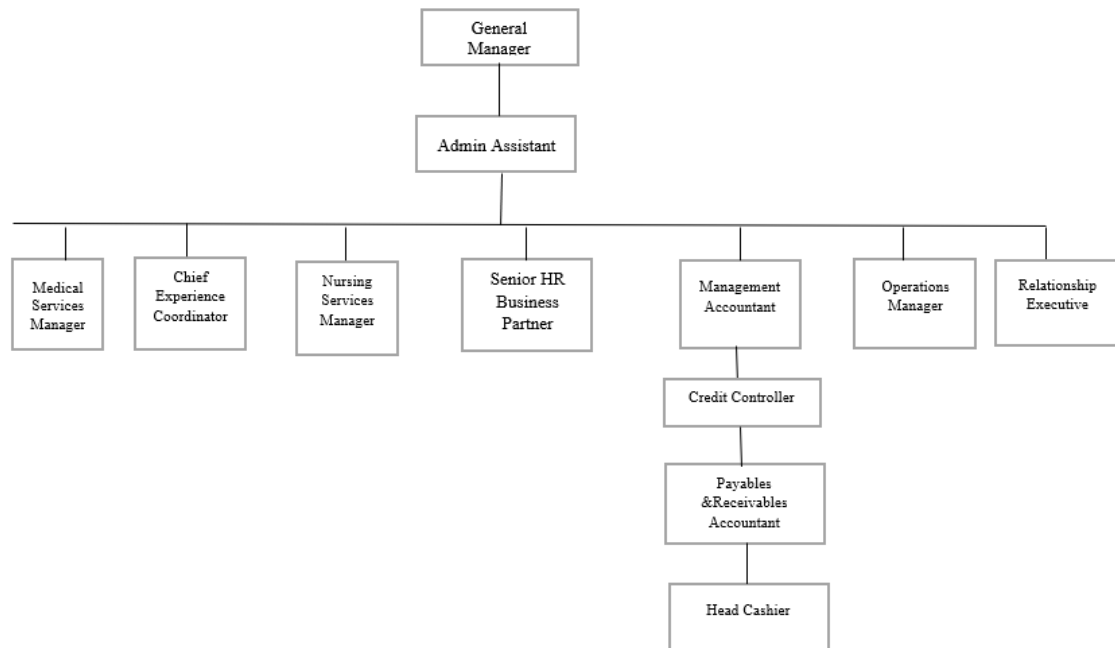


Figure 3: Organization Structure of Avenue Hospital Kisumu

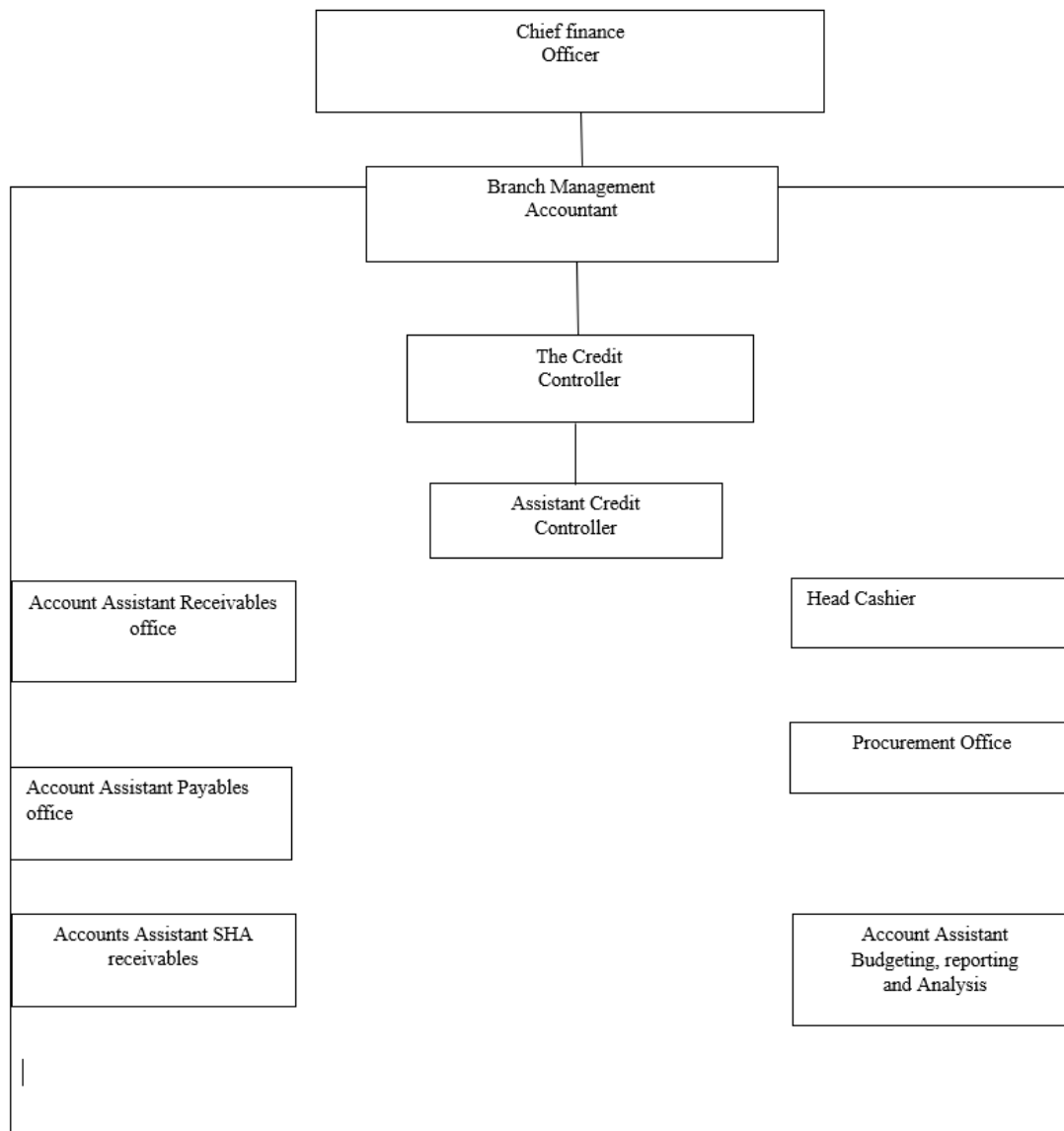


Figure 4: Finance Department Structure at Avenue Hospital Kisumu