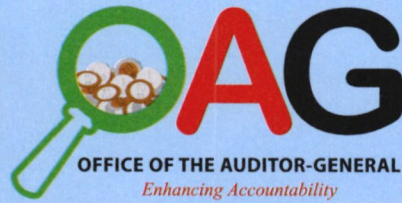


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**REPORT**

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**ON**

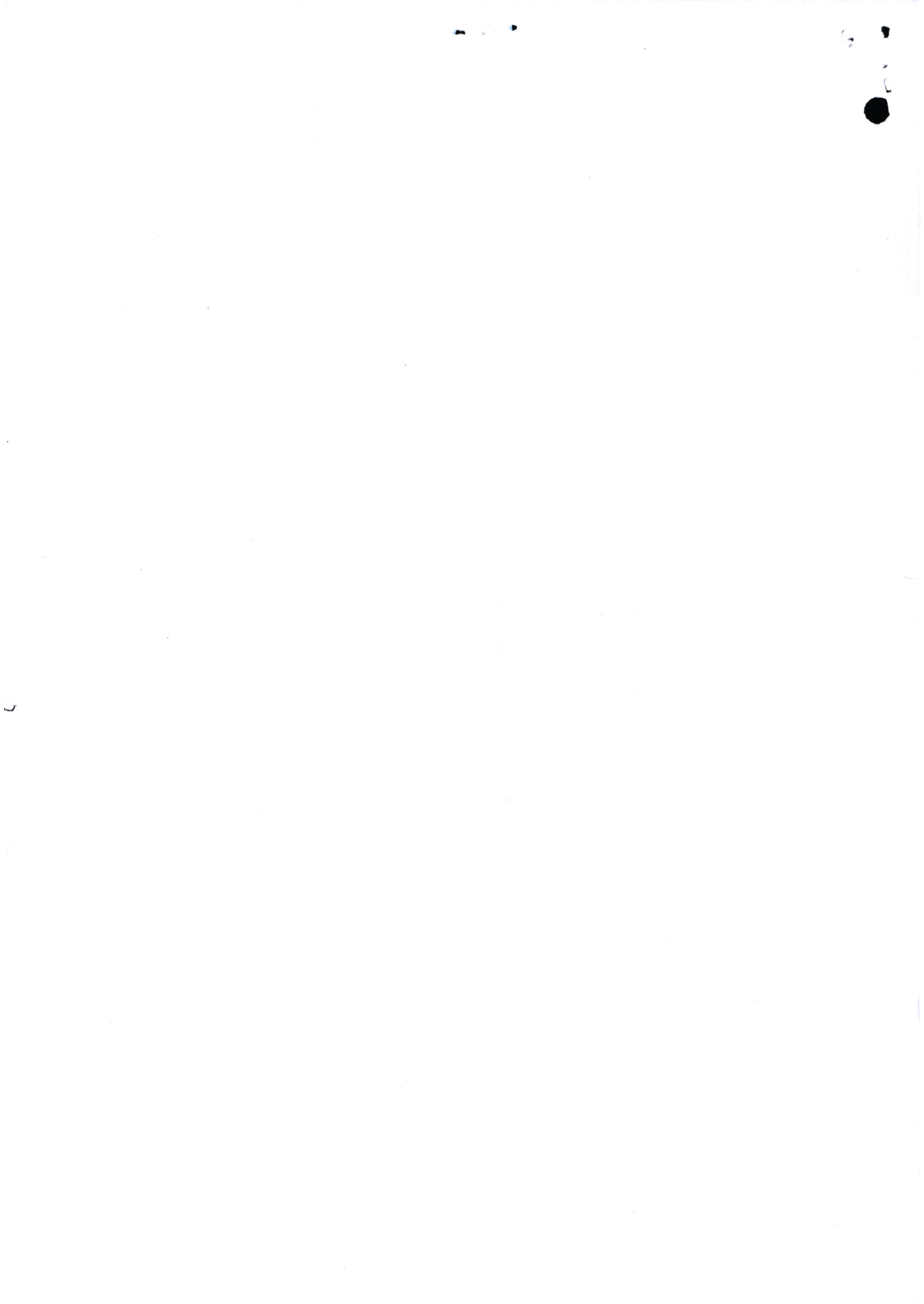
**MAKUENI COUNTY REFERRAL HOSPITAL**

**FOR THE YEAR ENDED**

**30 JUNE, 2025**

**COUNTY GOVERNMENT OF  
MAKUENI**

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**MAKUENI COUNTY REFERRAL Level 5 HOSPITAL  
(Makueni County Government)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2025**

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



*Makueni County Referral Level 5 Hospital (Makueni County Government)*  
*Annual Report and Financial Statements for The Year Ended 30<sup>th</sup> June 2025*

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**1. Acronyms & Glossary of Terms**

CSR	Corporate Social Responsibility
OSHA	Occupational Health & Safety Act
PFMA	Public Financial Management Act
Fiduciary Management	Key management personnel who have financial responsibility in the entity.
CEO	Chief Executive Officer
EMC	Executive Management Committee
HMT	Health Management Team
MCRH	Makueni County Referral Hospital

## **2. Key Entity Information and Management**

### **a) Background information**

Makueni County Referral Hospital was gazetted as a Ministry of Health facility on 16th March 1989 under Gazette Notice No. 10290. It is located in Wote Town, Wote Ward, Makueni Sub-County, Makueni County, and is domiciled under the Department of Health Services. The hospital is governed by a Board of Management.

Initially established as a small district hospital to provide basic secondary healthcare, it has grown steadily through successive gazettements and infrastructure expansion into a Level 5 referral hospital serving a catchment population of over 1 million residents within Makueni County and neighboring regions.

Today, the facility offers a full range of inpatient and outpatient services with a capacity of about 391 beds, alongside specialized services in surgery, internal medicine, pediatrics, obstetrics and gynecology, critical care, and diagnostics. Notable milestones include the historic first brain surgery.

### **b) Principal Activities**

The principal activity of the hospital is to:

- i) Receive patients on referral from other hospitals or institutions within the county. Or outside the county for specialized health care.
- ii) Provide facilities for medical training and research, either directly or through other co-operating health institutions.
- iii) Provide training for medical and health care personnel for all related disciplines
- iv) Cooperate with National and County Government in the planned development of medical and healthcare, training, research and other related services.

### **Vision**

A premier hospital delivering specialized, patient-centered care with excellence

### **Mission**

To provide exceptional, patient-centred healthcare services that are accessible, affordable, and equitable, while advancing medical knowledge through innovation, education, and community partnerships

### **Strategic Objectives**

- Enhance patient satisfaction

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- Promote and expand services
- Enhance financial management
- Improve partnering
- Improve service delivery
- Enhance research and innovation
- Enhance clinical governance
- Enhance human resource capacity
- Enhance use of technology
- Improve infrastructure and equipment

**Core Values**

<b>Core value</b>	<b>Description</b>
Professionalism	Striving for the highest standards in patient care, clinical outcomes, and service delivery
Integrity	Upholding honesty, ethics, and transparency in all healthcare practices and interactions
Empathy	Providing compassionate and patient-centered care, ensuring dignity and respect for all.
Teamwork	Collaboration among healthcare professionals, stakeholders, and the community for improved outcomes
Innovation	Embracing new medical technologies, research, and process improvements to enhance healthcare delivery.
Equity and Equality	Ensuring accessible, fair, and inclusive healthcare services for all, regardless of background or status

**c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2025 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	The Chief Executive Officer	Martha Munyao
2.	Director clinical services	Dr Daniel Gichogo
3.	Head of finance	Wambua savali
4.	Head of supply chain	Purity Musau
5.	Nursing Officer	Loise Nzilani
6.	Health Administrative Officer	Ruth Matingi

**d) Fiduciary Oversight Arrangements**

1. **Executive Management Committee:** The Head of Divisions form the Executive Management Committee that will assist the CEO to implement the Strategic Plan, policies, statutory obligations, government directives and circulars. EMC will hold meetings on a weekly basis and is responsible for
  - a) Evaluating the hospital long term healthcare service effectiveness
  - b) Reviewing and recommending appropriate actions for strategic operational plans and policies
  - c) Reviewing performance improvement activities and patients’ safety efforts
  - d) Identifying, evaluating and implementing the scope of services, practice and governance of the Hospital
  - e) Prudent management of resources
  
2. **Hospital Management Team:** This committee comprises of all heads of departments in the Hospital. The role of members of this committee is to represent their departments during meetings that are held twice a month, lead their unit in preparation of work plans, budgets and implementation of Hospital plans. They are the core drivers of their units. The committee sits twice a month to discuss departmental performance and hospital as a whole.
  
3. **Quality And Standards Committee.**

The Hospital Quality and Standards Committee is a multidisciplinary team tasked with overseeing the hospital’s quality improvement and patient safety agenda. Its

primary role is to ensure that healthcare services are delivered efficiently, safely, and in alignment with national standards, statutory requirements, and best practices. The committee promotes continuous improvement across departments, monitors compliance with healthcare regulations, and drives initiatives that enhance patient outcomes and satisfaction.

Chaired by the appointed Chairperson, the committee meets monthly (or as necessary) and is composed of representatives from key clinical and administrative units, reflecting the broad scope of hospital operations. It reports directly to the Executive Management Committee (EMC) and submits quarterly performance reports. Matters that involve significant policy shifts or financial implications are escalated appropriately for further action.

#### **4. Health Management Committee**

The Hospital Management Committee (HMC) is the apex oversight body responsible for governance and accountability. The committee meets on a quarterly basis to review and approve budget plans, oversee the monitoring and evaluation of service delivery, and ensure the prudent use of resources, equipment, and infrastructure. In addition, the HMC plays a key audit and compliance role, by reviewing internal and external audit reports, tracking the implementation of audit recommendations, and ensuring adherence to financial management regulations and policies. Through this oversight, the committee safeguards transparency, accountability, and efficiency in the hospital's operations

- 5. Makueni County Assembly:** The County Assembly enacts the various legislations and performs the oversight required. They also review the external audit reports and financial statements of the County Government as required by the law.
- 6. Controller of Budget (COB):** COB provides the required guidelines in budget execution, processes requisition for funds and provides oversight in budget implementation indirectly to the hospital via the mother department.
- 7. National Treasury (NT):** The NT processes exchequer funds, provides technical support and quality review of the financial statements;
- 8. Commission on Revenue Allocation (CRA):** CRA provides support in revenue allocation and also undertakes the County Credit Rating;
- 9. Makueni County Audit Committee;** The Committee reviews the internal audit reports and ensures corrective actions are taken to safeguard the internal controls of the County's financial operations. It also spearheads preparation of the county risk




management framework which the hospital is abeneficiary.

- 10. Public Sector Accounting Standards Board:** The board develops the financial reporting templates and provides guidance on the accounting standards to be adopted by the County level 5 hospitals.
- 11. Development partners:** We work with our development partners mainly Center for International Health, Education and Biosafety Kenya (CIHEB-K) to support on HIV/AIDS program and capacity building of the staff.
- 12. Development partners:** We work with our development partners mainly Center for International Health, Education and Biosafety Kenya (CIHEB-K) to support on HIV/AIDS program and capacity building of the staff.




**Key Entity Information and Management (continued)**

- (a) Entity Headquarters**  
Makueni County Referral Level 5Hospital  
P.O Box 95-90300  
Wote- Makindu Road  
Makueni, KENYA
- (b) Entity Contacts**  
Telephone: (+254) 741116657  
E-mail: makueni.referral@makueni.go.ke
- (c) Entity Bankers**  
Kenya Commercial Bank Wote-Branch, Makueni
- (d) Independent Auditors**  
Auditor General  
Office of Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
Nairobi, Kenya
- (e) Principal Legal Adviser**  
The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya
- (f) County Attorney**  
P.O. Box. 78-90300  
Makueni, Kenya





**3. The Board of Management**

Ref	Directors	Details
1.	 <p>Bishop Joseph Kanuku Chairman to the Board</p>	<p>Aged 76 yrs. Bishop Joseph Kanuku is the chairman of the Board. He is a former principal and a retired bishop of the Anglican Church of Kenya.</p> <p>He holds a Bachelor of Arts in Bible and Theology from Pan Africa Christian University and a Certificate in Higher Religious Studies – Theological Education from the University of Nairobi besides other professional certifications. He has over 20 Years of experience in the religious ministry industry</p>
2.	 <p>Ms. Martha Munyao Secretary to the Board</p>	<p>Aged 53 yrs. She is the secretary of the Board and Chief Executive Officer of the Hospital. She holds a Master’s degree in Business Administration (Strategic Management) from Jomo Kenyatta University of Agriculture and Technology (JKUAT), Bachelor of Business Management from JKUAT, Corporate Governance with over 20 years of experience in the health industry.</p>
3.	 <p>Daniel Muthama Kisyang’a</p>	<p>Aged 67 yrs. He holds a Diploma in Human Resource Management from the University of Nairobi and a Higher Diploma from the Kenya National Polytechnic. With over 30 years of experience in government service, he brings a wealth of expertise in public administration and human resource management.</p>

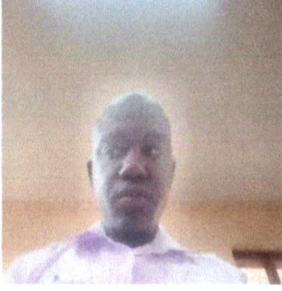

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4.	 <p>Dr. Bernard Mutunga</p>	<p>Aged 37 years. He holds a Bachelor’s degree in Pharmacy from University of Nairobi. With vast experience as a pharmacist, he currently serves as the Sub-County Medical Officer of Health (SCMOH) for Makueni Sub-County, where he oversees and coordinates healthcare services.</p>
5.	 <p>Francis Muendo</p>	<p>Aged 33 years. He holds a Bachelor Degree in Actuarial Science from JKUAT university. He has over 8 years’ experience in insurance Industry in both public and private entity.</p>
6.	 <p>Dr Charles Mutinda Nzioka</p>	<p>Aged 62 years old, he brings over 34 years of rich experience in the medical field. A graduate of the University of Nairobi with an MBChB and holding an MPF from Antwerp, he is a seasoned expert in health management systems and leadership. His career includes serving as the Director of Health Policy, Research, and Monitoring &amp; Evaluation at the Ministry of Health headquarters, where he played a pivotal role in shaping and advancing key health strategies and systems.</p>

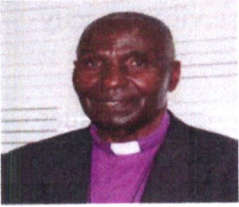
**4. Key Management Team**

Ref	Management	Details
1.	 Ms. Martha Munyao	Martha is the Chief Executive Officer of the Hospital. She holds a Master's degree in Business Administration (Strategic Management) from Jomo Kenyatta University of Agriculture and Technology (JKUAT), Bachelor of Business Management from JKUAT, Corporate Governance with over 20 years of experience in the health industry.
2.	 Dr. Daniel Gichogo	He's Director Clinical Services. He holds a Masters of Medicine degree in Pediatrics and Child Health and a Bachelor's degree in Medicine and Surgery.
3.	 Ruth Matingi	Holds a Diploma in Business Management from Kenya Institute of Management. She is the Health Administrative Officer of the facility.
4.	 Loise Muthami	Nursing Services Manager, Makueni County Referral Hospital. She holds a diploma in Kenya registered health nursing from the Kenya Medical Training College.

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5.	 <p>CPA wambua savali</p>	<p>He is the hospital accountant, bringing extensive experience in accounting, auditing, and investment. He holds an MBA in Finance and a Bachelor of Commerce degree in Accounting from Kenyatta University. A CPA (K) holder and Certified Investment and Financial Analyst (CIFA), he is also a licensed trainer in accountancy. Additionally, he is a registered member of ICPAK with membership No 22689 in good standing</p>
6.	 <p>Purity musau</p>	<p>She is the procurement officer Makueni county referral hospital. She holds bachelor degree in business management procurement option from Mount Kenya university and diploma in supply chain management from Machakos university. She has over 8 years in procurement field in both public and private sector.</p>

## **5. Chairman's Statement**



The 2024/2025 financial year has been a period of both opportunity and challenge for Makueni County Referral Hospital. While we have faced operational and funding constraints particularly in relation to delayed disbursements from the Social Health Authority SHA. Our commitment to providing quality, accessible, and affordable healthcare to the people of Makueni County has remained unwavering.

I am pleased to report that, despite these hurdles, the hospital has registered commendable progress in service delivery, infrastructure development, financial performance, and strategic planning. As the Board, we continue to work hand in hand with management, the County Government, and our stakeholders to steer this institution towards becoming a true Centre of excellence in healthcare.

### **Financial Performance**

In the year ended 30th June 2025, the hospital recorded steady growth in own-source revenue. Revenue rose from KSh 188,847,338 in FY 2023/2024 to KSh 242,761,856 in FY 2024/2025 representing a growth of 29%. This was driven by:

- Expansion of specialized services such as oncology, orthopaedics, and critical care.
- Enhanced automation through the Afya Makueni system, improving billing accuracy and reducing revenue leakage.
- Availability of specialized equipment

The Board continues to encourage citizens to enrol and maintain active SHA, and increase revenue streams for the hospital for financial sustainability.

### **Service Delivery**

Our staff have demonstrated resilience, professionalism, and compassion, delivering essential healthcare services despite occasional shortages of commodities, high patient volumes, and staffing gaps. This year saw the expansion of oncology services, improved Accident & Emergency responsiveness, and the renovation of the Neonatal Intensive Care Unit (NICU) all contributing to better patient outcomes.

We are proud of the progress in specialized service areas, including the initial groundwork for a Brain Health and Neurological Care Program, which will position Makueni County Referral Hospital as a leader in mental health and neurosurgical services in the region.

### **Projects and Infrastructure Development**

The hospital made significant infrastructural gains during the year, including:

- Ongoing Construction of a Farewell Home, to provide dignified and respectful management of deceased patients.

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- Renovation of the NICU, enhancing new born care capacity.
- Expansion and modernization of the Oncology Unit, improving access to cancer screening and treatment.
- Procurement of specialized diagnostic and treatment equipment, strengthening service capacity across departments.

These developments have been made possible through County Government support, stakeholder partnerships, and prudent utilization of internally generated revenue.

We are working with the management team to implement the Hospital Strategic Plan 2025–20230, which provides a clear roadmap for service growth, infrastructure expansion, and improved patient experience.

On behalf of the Board of Management, I extend my sincere appreciation to my fellow Board members, the hospital management, our dedicated staff, the County Government of Makueni, and all our partners for their tireless efforts in advancing the hospital's mission.

I am confident that with continued teamwork, innovation, and prudent governance, Makueni County Referral Hospital will not only meet but exceed the expectations of the communities we serve, delivering healthcare that is accessible, equitable, and of the highest quality.



**Name: Bishop Joseph Kanuku**  
**Chairman of the Board**



## **6. Report of the Chief Executive Officer**



*“Makueni County Referral Hospital is steadily transforming into the specialized hospital of choice, guided by our vision to deliver world-class, patient-centered, and quality healthcare services for all.”*

*Ms Martha Munyao, Chief Executive Officer*

The success of Makueni County Referral Hospital continues to be anchored on teamwork, visionary leadership, and sound governance. Guided by these pillars, we have made remarkable strides in improving healthcare delivery during the 2024/2025 financial year. Our transformational agenda has been driven by the hospital’s strategic priorities, namely: adequate human resources for health, efficient service delivery systems, robust health infrastructure, access to essential health services, effective health information systems, sustainable health financing, and corporate governance.

### **Service Delivery**

This year, the hospital prioritized enhancing patient experience and clinical outcomes. Waiting times were reduced, triage systems strengthened, and specialist clinics expanded, resulting in greater efficiency and improved patient satisfaction. Responsiveness in the Accident & Emergency Department was enhanced, while oncology, orthopedics, and reproductive health services were significantly scaled up.

Service delivery was further strengthened through monitoring of Turnaround Times (TAT), Average Length of Stay (ALOS), display of service charters, and the work of the Waivers Committee in reducing prolonged stays for financially constrained patients.

Patient-centered care was advanced through customer satisfaction surveys, conducting root cause analysis of complaints, and theatre utilization audits. Despite challenges such as high patient volumes, staffing gaps, and intermittent commodity shortages, staff demonstrated resilience and professionalism. Notable milestones included the expansion of oncology services, improved emergency responsiveness, and renovation of the Neonatal Intensive Care Unit (NICU), all contributing to better outcomes and increased public trust.

### **Governance and Leadership**

The hospital continues to maintain a strong governance framework with a collaborative working relationship between the Hospital Management Team, the Hospital Board, and the County Department of Health. This synergy has enhanced innovation, accountability, and evidence-based decision-making. A key milestone during the year was the development of the Hospital Strategic Plan 2025–2030, which provides a clear roadmap for service expansion, resource mobilization, and infrastructure development. Appointment of Heads of Divisions and Departments has further operationalized the organizational structure in line with the new strategic plan.

## **Health Infrastructure**

Significant infrastructural improvements during the year included:

- Ongoing construction of a Farewell Home to provide dignified and respectful handling of deceased patients.
- Renovation of the Neonatal Intensive Care Unit (NICU) to create a safer and more efficient environment for newborn care.
- Expansion and modernization of the Oncology Unit to meet the growing demand for cancer care services.
- A facelift of hospital infrastructure to improve image, functionality, and hospital identity.

## **Human Resources for Health**

The hospital undertook strategic recruitment of medical officers, clinical officers, nurses, laboratory technologists, and other specialists to strengthen service delivery. Specialized training in oncology care, intensive care nursing, and mental health was prioritized. Despite progress, gaps remain in radiology, critical care, and other diagnostic specialties, which are key priorities in the hospital's human resource plan. Engagements with the County Government are ongoing to address these gaps.

Staff competence was boosted through weekly Continuous Medical Education (CME) sessions, and the hospital initiated plans for the upgrade of the Brain Health and Neurological Care Program to address mental health and neurosurgical needs.

## **Specialized Equipment and Health Commodities**

The hospital invested in specialized diagnostic and treatment equipment, including advanced laparoscopic tower, ventilators, patient monitors, and modern theatre equipment. These have enhanced diagnostic accuracy, treatment efficiency, and patient outcomes. Procurement processes for health commodities and pharmaceuticals also improved, supported by enhanced budget allocation and proactive supplier engagement. However, challenges persist in relation to pending bills and rising medical supply costs due to inflationary pressures.

## **Healthcare Financing**

Revenue performance remained central to hospital sustainability, with consistent growth over the past three financial years:

- FY 2022/2023: KSh 160,028,868
- FY 2023/2024: KSh 188,847,339
- FY 2024/2025: KSh 242,761,856

This growth was driven by prudent revenue collection, expanded service offerings, automation of billing systems, and adoption of cashless payment methods. These measures reduced leakages, enhanced accountability, and strengthened financial sustainability.

## **Health Information Systems**

Data management has significantly improved, with faster retrieval of patient records and better utilization of clinical information for decision-making. The installation of the Afya Makueni system automated key processes in outpatient, inpatient, pharmacy, and laboratory services. This has enhanced efficiency, reduced paperwork, improved billing accuracy, and strengthened reporting for both clinical and administrative functions.

## **Key Challenges**

Despite significant progress, the hospital continues to face several challenges:

- Shortage of specialized medical staff.
- Inadequate infrastructure for specialised critical service services.
- Budgetary constraints.
- Need for modern specialized equipment.

## **Conclusion**

The 2024/2025 financial year marked a period of transformation, growth, and strategic positioning for Makueni County Referral Hospital. With the foundation laid through the new strategic plan, infrastructural upgrades, expansion of specialized services, and consistent revenue growth, the hospital is firmly on course to become a center of specialized excellence in healthcare that is accessible, equitable, and affordable for all.



.....  
**Name: Ms Martha Munyao**  
**Secretary of the Board**



## 7. Statement of Performance Against Predetermined Objectives

Makueni County level 5 Referral Hospital has five strategic pillars and objectives within the current county strategic plan. These strategic pillars are as follows;

1. Service Delivery Excellence
2. Governance and Leadership
3. Healthcare Financing
4. Human Resources for Health
5. Health Commodities & Supply Chain

Makueni County level 5 Referral Hospital develops its annual work plans based on the above five pillars, and this is monitored continuously. An assessment of the Board's performance against its annual work plan is conducted on a quarterly basis. The Hospital achieved its performance targets set for the FY 2024/2025 period for its five strategic pillars, as indicated in the diagram below.

Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
<b>1. Service Delivery Excellence</b>	Improve patient experience and clinical outcomes	<ul style="list-style-type: none"> <li>- Reduced average patient waiting time</li> <li>- Number of specialized clinics operational</li> <li>- Patient satisfaction rate</li> </ul>	<ul style="list-style-type: none"> <li>- Streamlined triage and appointment systems</li> <li>- Expanded specialized clinics (oncology, orthopaedics, brain health)</li> <li>- Weekly CME sessions</li> </ul>	<ul style="list-style-type: none"> <li>- Waiting time improved</li> <li>- Oncology and orthopaedic clinics expanded</li> <li>- Initiated brain health programs</li> <li>- ALOS reduced from 9 to 8 days</li> </ul>
<b>2. Governance and Leadership</b>	<ul style="list-style-type: none"> <li>- Strategic plan developed</li> <li>- Number of board meetings held with actionable resolutions</li> </ul>	<ul style="list-style-type: none"> <li>- Developed and approved 2025–2030 Strategic Plan</li> <li>- Regular board &amp; management review meetings</li> </ul>	<ul style="list-style-type: none"> <li>- Develop Strategic Plan</li> <li>- All scheduled board meetings held with implementation work plan</li> </ul>	<ul style="list-style-type: none"> <li>- Strategic Plan Developed</li> <li>- All scheduled board meetings held with implementation work plan</li> </ul>

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Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
<b>3. Healthcare Financing</b>	Improve revenue generation and financial sustainability	<ul style="list-style-type: none"> <li>- Annual revenue vs target</li> <li>- maintaining of cashless payments</li> </ul>	<ul style="list-style-type: none"> <li>- Expanded services</li> <li>- Enhanced Afya Makueni billing system</li> <li>- Promoted SHA enrolment</li> </ul>	<ul style="list-style-type: none"> <li>- Revenue increased from 188,847,339 to KSh 242,761,856 (achieving) 82% of set target</li> <li>- 100% transactions cashless</li> </ul>
<b>4. Human Resources for Health</b>	Strengthen staffing levels and capacity	<ul style="list-style-type: none"> <li>- Number of new staff recruited</li> <li>- Number of staff trained in specialized skills</li> <li>- training and seminars sponsorship</li> </ul>	<ul style="list-style-type: none"> <li>Recruited additional medical officers, nurses, laboratory technologists</li> <li>- Specialized oncology and ICU nursing training</li> </ul>	<ul style="list-style-type: none"> <li>Staffing levels improved in key departments</li> <li>- Specialized skill capacity enhanced.</li> <li>- more trainings conducted</li> </ul>
<b>5. Health Commodities &amp; Supply Chain</b>	Ensure reliable supply of essential medicines and consumables	<ul style="list-style-type: none"> <li>- Percentage reduction in stockout days</li> <li>- Timeliness of procurement</li> </ul>	<ul style="list-style-type: none"> <li>- Engaged suppliers &amp; KEMSA for improved delivery schedules</li> <li>- Strengthened stock monitoring systems</li> </ul>	<ul style="list-style-type: none"> <li>Stockout days improved.</li> </ul>

## **8. Corporate Governance Statement**

### ***I. Appointment of Board Members, Process of Appointment and Removal, Size, Diversity, and Demographics, and Existence of Board Charter***

The Hospital Board of Management is appointed in accordance with Part II of the Makueni County Health Services Act, 2016. The County Executive Committee Member (CECM) for Health nominates members, who are then approved by the County Assembly. Removal is affected in cases of gross misconduct, violation of the law, incapacity, or non-performance, following due process. The Board comprises 6 members: a Non-Executive Chairperson, the Chief Executive Officer (CEO), representatives from the Sub-County Medical Officer of Health (SCMOH) and other appointed members, ensuring gender balance and inclusivity. The Board operates under a Board Charter that outlines governance principles, functions, and ethical standards in line with Mwongozo. The new board members were appointed via a gazette no 11778 to assume office with effect from 1<sup>st</sup> august 2024.the board is composed of clinical governance, research & standard committee, human capital& administration committee, corporate strategy and enterprise committee and audit committee.

### ***ii. Roles and Functions of the Board***

In line with Mwongozo, the Board provides policy direction and oversight, approves strategic and operational plans, monitors service delivery performance, ensures financial accountability, and upholds ethical standards. Specific functions include:

- Approving annual budgets and work plans.
- Oversight of healthcare quality and safety.
- Approving high-level development programs.
- Promoting stakeholder engagement.

### ***iii. Induction, Training, and Development***

Newly appointed members undergo an induction program covering the hospital's mandate, governance roles, financial management, ethical conduct, and the Mwongozo code. Continuous professional development is encouraged through seminars, workshops, and benchmarking visits.

### ***iv. Board and Members' Performance***

Annual performance evaluations are conducted in line with Mwongozo to assess individual and collective effectiveness, including governance compliance, oversight quality, and contribution to strategic goals.

***Makueni County Referral Level 5 Hospital (Makueni County Government)  
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***v. Number of Board Meetings and Attendance***

The Board meets quarterly while the Executive Management Committee (EMC) meets weekly and the Hospital Management Team (HMT) bi-weekly. Attendance registers are maintained and reported in the annual performance report to ensure accountability. The meetings held in the f/y 2024/2025 is shown below.

<b>Name</b>	<b>Meeting date 17/10/2024</b>	<b>Meeting date 7/02/2025</b>	<b>Meeting date 22/05/2025</b>	<b>TOTAL</b>
RT. Rev. Joseph Kanuku	x	x	x	3/3
Daniel Kisyangga	x	x	x	3/3
Dr. Charles Nzioka	x	x	x	3/3
Francis Muendo	x	x	-	2/3
Ms Martha Munyao	x	x	x	3/3
Dr Kibore	-	x	-	1/3

***vi. Succession Plan***

The hospital adheres to the Mwongozo Code of Governance for State Corporations, which guides the appointment and succession of Board members and senior management. Board members are appointed for a fixed term, usually three years, in line with governance best practices. Upon expiry of their term, new Board members are appointed through a formal process and their appointments are published via a gazette notice

***vii. Policy to Manage Conflict of Interest***

In line with Mwongozo, all members are required to declare any conflict of interest before deliberations. A Conflict-of-Interest Register is maintained, and members with conflicts recuse themselves from related discussions or decisions.

***viii. Board Remuneration***

Board remuneration and allowances follow the guidelines of the Salaries and Remuneration Commission (SRC), ensuring transparency, fairness, and compliance with public service pay policies.

***ix. Ethics and Conduct***

The Board and staff adhere to the Leadership and Integrity Act, 2012, the Public Officer Ethics Act, 2003, and Mwongozo's ethical principles. The hospital promotes integrity, professionalism, and zero tolerance to corruption.

***x. Governance Audit***

The hospital is committed to annual governance audits as provided in Mwongozo, evaluating compliance with governance principles, effectiveness of oversight, and risk management practices.

***xi. Communication Policy***

A formal Communication Policy guides internal and external communications, ensuring information is accurate, timely, and transparent. The Board uses EMC and HMT meetings to cascade decisions and updates to staff. Public communication follows county government protocols.

***xii. Terms of Reference of Committees***

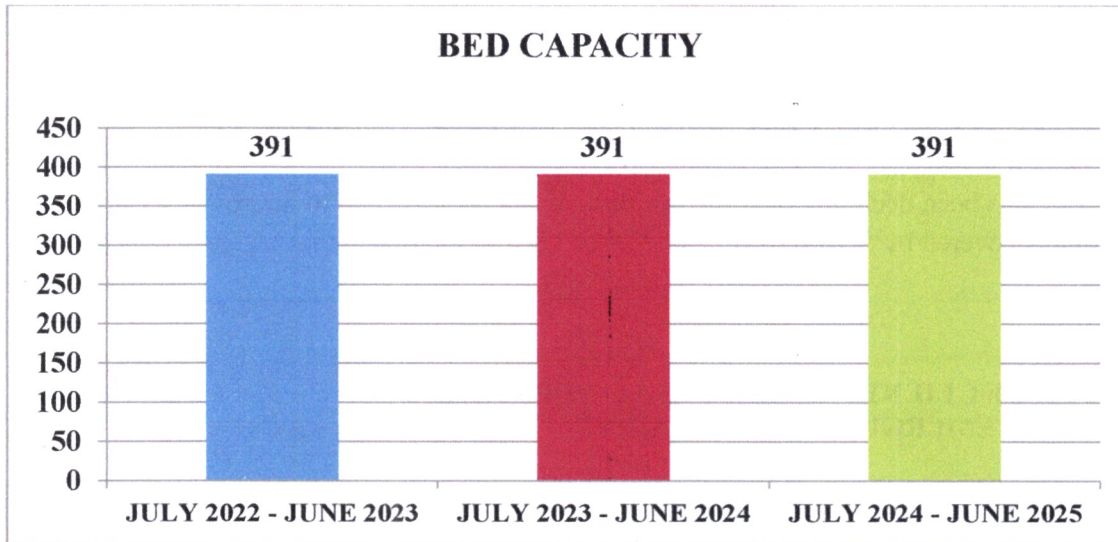
The Board of Makueni County Referral Hospital operates through sub-committees with formal Terms of Reference (TORs) that define their scope, authority, and accountability in line with *Mwongozo* guidelines. These committees support the Board in executing its oversight role by providing focused attention on key areas of governance, risk management, and service delivery

***xiii. Policy on Related Party Transactions***

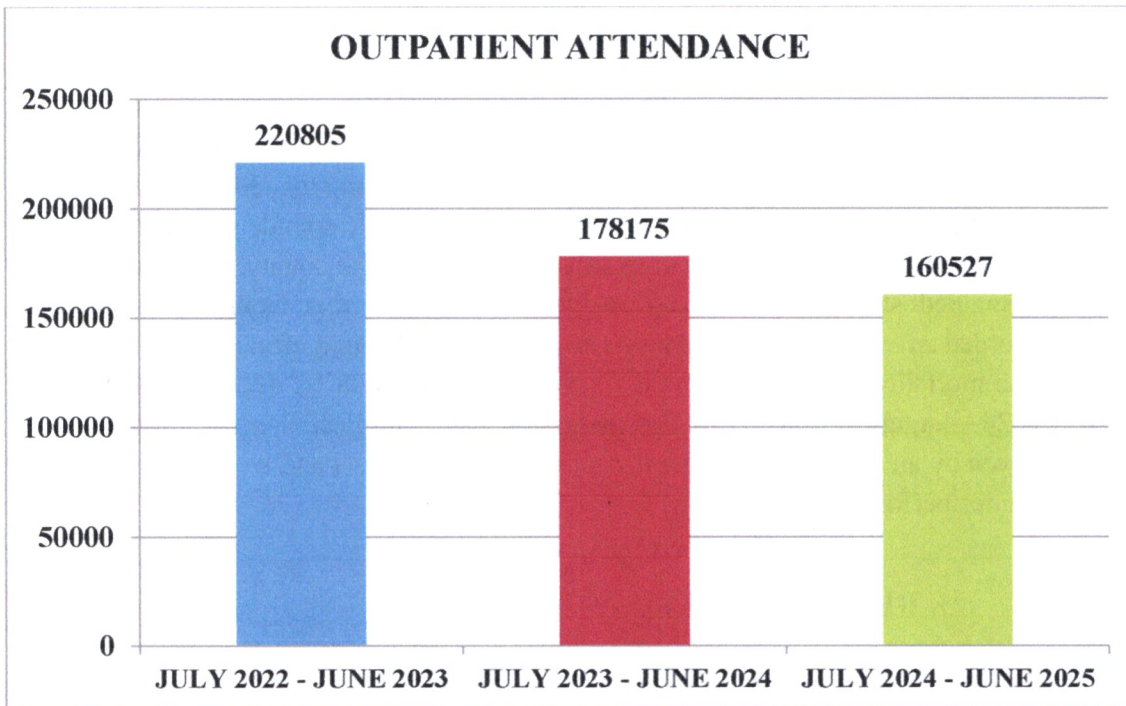
In line with Mwongozo and the Public Finance Management (PFM) Act, related party transactions are disclosed in financial statements and subject to prior Board approval, ensuring fairness, transparency, and avoidance of undue advantage.

**9. Management Discussion and Analysis**

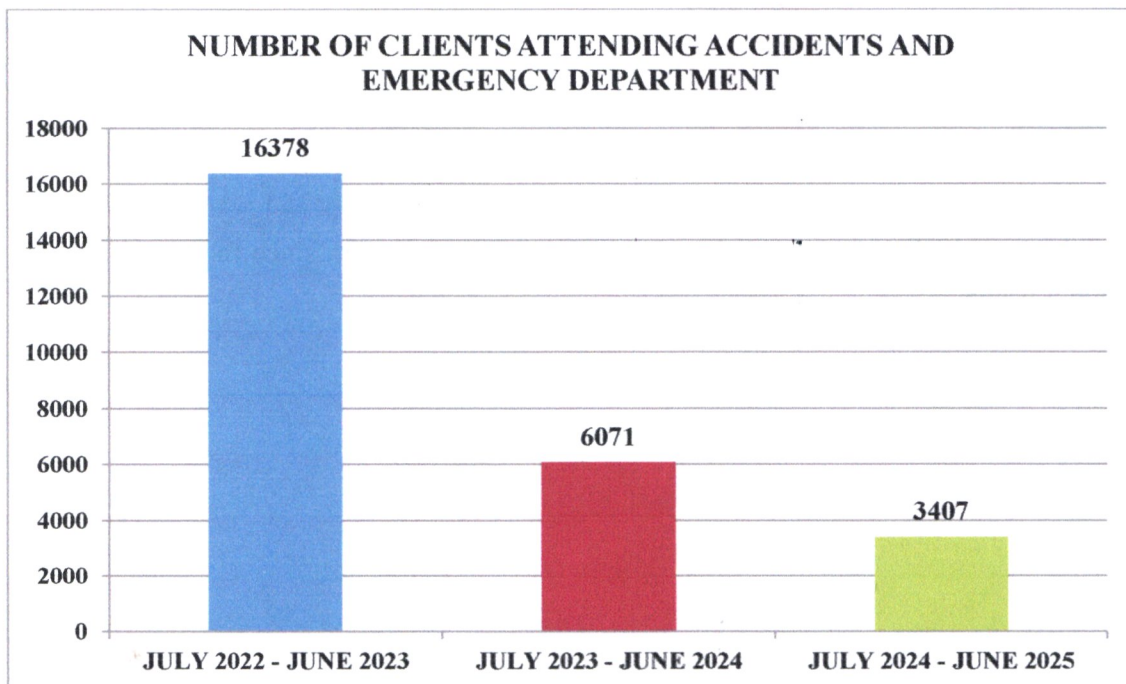
During the review period, the hospital's bed capacity remained unchanged due to the absence of ward expansion. Overall outpatient attendance declined over the past three financial years, primarily due to the decentralization of outpatient services to lower-level facilities under the Social Health Authority (SHA). Similarly, attendance at the Accident and Emergency (A&E) unit reduced following the redistribution of casualty services to other satellite hospital locations. In contrast, specialized clinic attendance increased, attributed to the strategic deployment of specialists to various facilities across the county. The average length of inpatient stay remained stable, supported by regular ward rounds that facilitated timely discharges. The hospital recorded an average bed occupancy rate of 73.4%, indicating efficient admission and discharge practices. The mortality rate showed slight fluctuations, peaking at 92 deaths per 1,000 admissions in FY 2023/2024—largely due to a smaller admission base. Surgical theatre utilization improved progressively, driven by an increase in the number of surgical specialists and a corresponding rise in the volume of procedures performed.



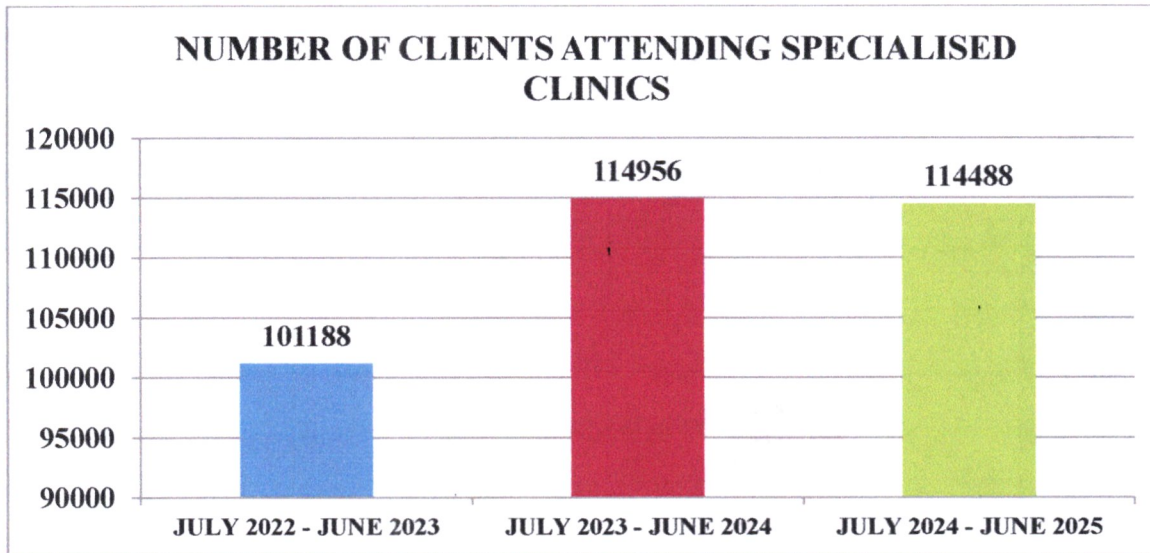
The bed capacity of the hospital has not changed over the three financial years since there was no expansion of the hospital wards



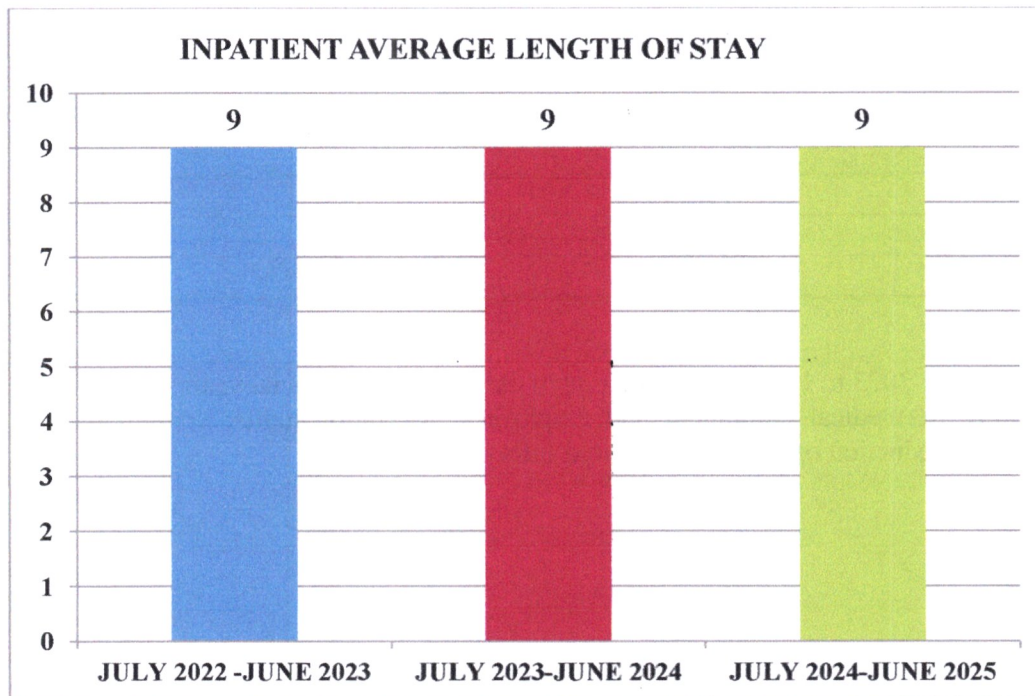
The outpatient attendance has been declining over the last three financial years due to improved services at the lower level hospitals covered by SHA in level 2 and level 3 health facilities.



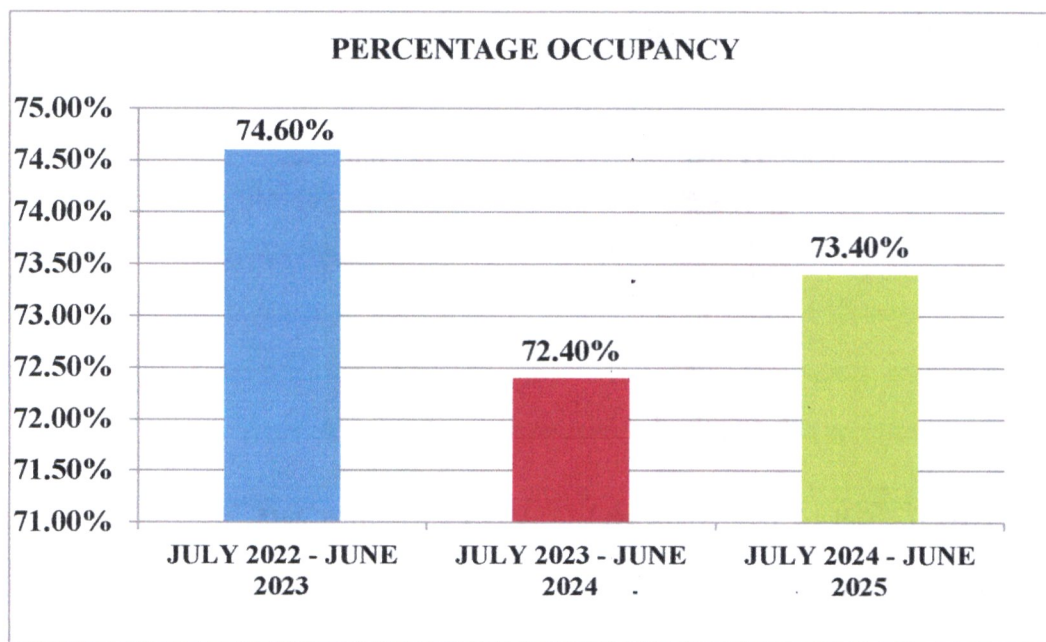
The number of clients attending accidents and emergency department decreased over the three financial years due to the implementation of the referral system in the county.



The number of clients attending specialized clinics increased over the three financial years due to improved specialized equipment and engagement of specialized staff.



The inpatient average length of stay was maintained over the three financial years due to the increased number of medical, surgical and OBST/GYN ward rounds in the hospital hence increased number of patients discharged.

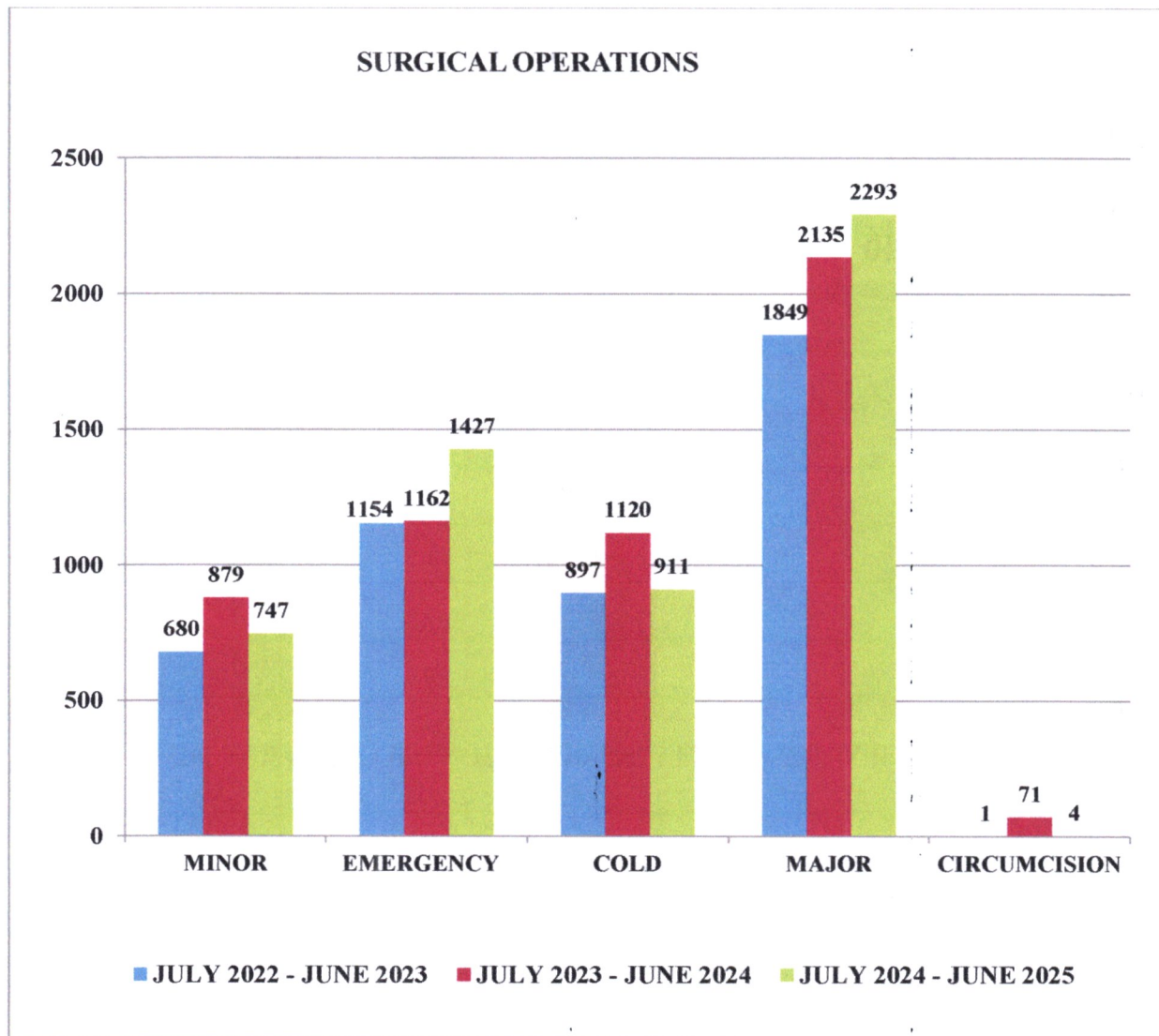


The average percentage occupancy rate over the three financial years was 73.4% due to the improved service deliver and availability of specialized consultants.

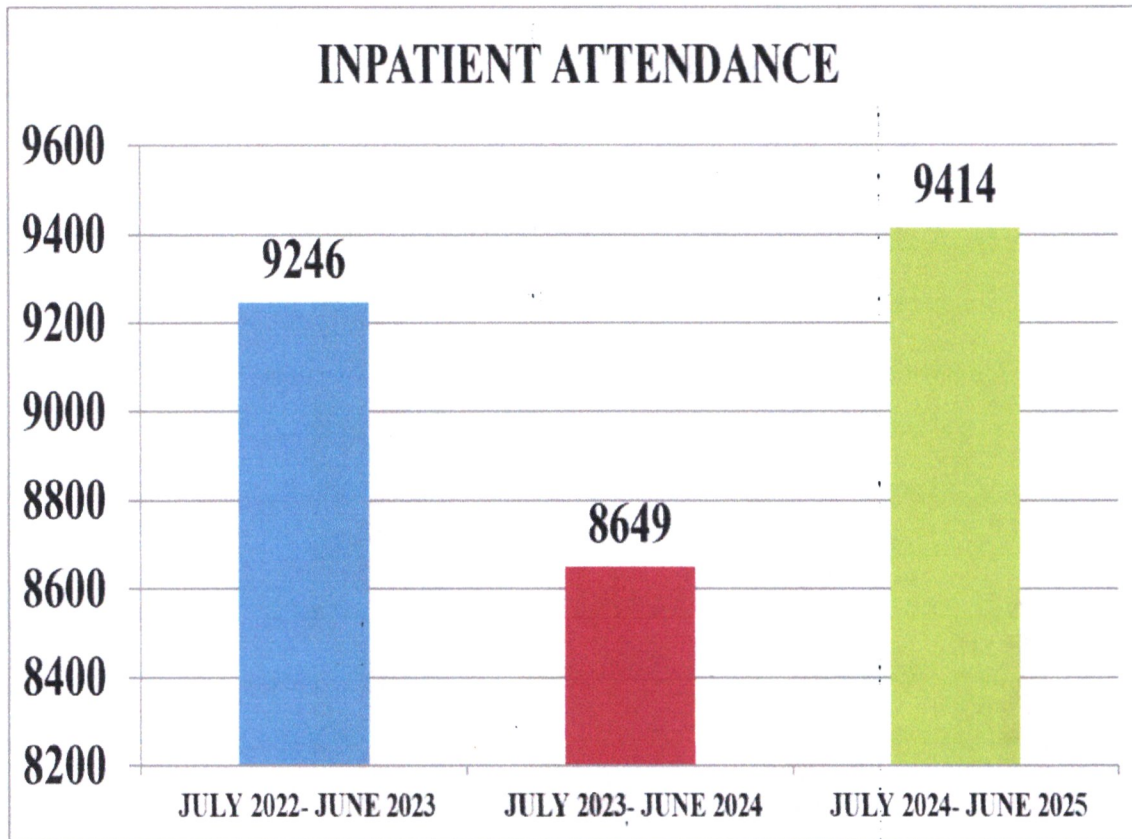
**MORTALITY RATE**

<b>JULY 2022 - JUNE 2023</b>	<b>84/1000</b>
<b>JULY 2023 - JUNE 2024</b>	<b>92/1000</b>
<b>JULY 2024 - JUNE 2025</b>	<b>87/1000</b>

The mortality rate increased in July 2023 to June 2024 compared to the other two financial years due to improved services, availability of medical equipment and employees. Mortality audits, continuous monitoring of medical errors and reduction of Hospital Acquired Infections.



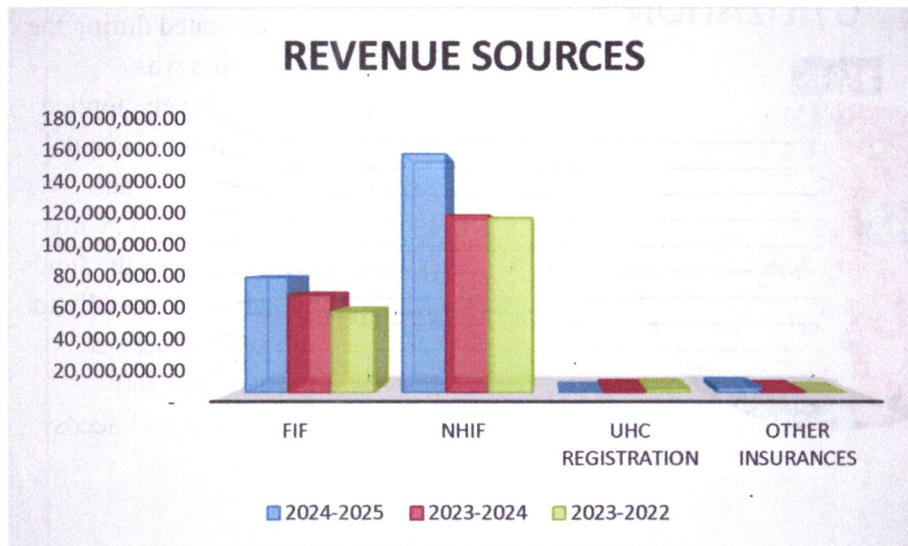
The number of surgical operations increased gradually over the three financial years due to increased number of surgical specialists in the hospital and improved availability of specialized equipment.



The inpatient attendance increased during the financial July 2024 year as compared to the other two financial years due to improved inpatient services in the hospital

Financial performance includes: -

Revenue sources,



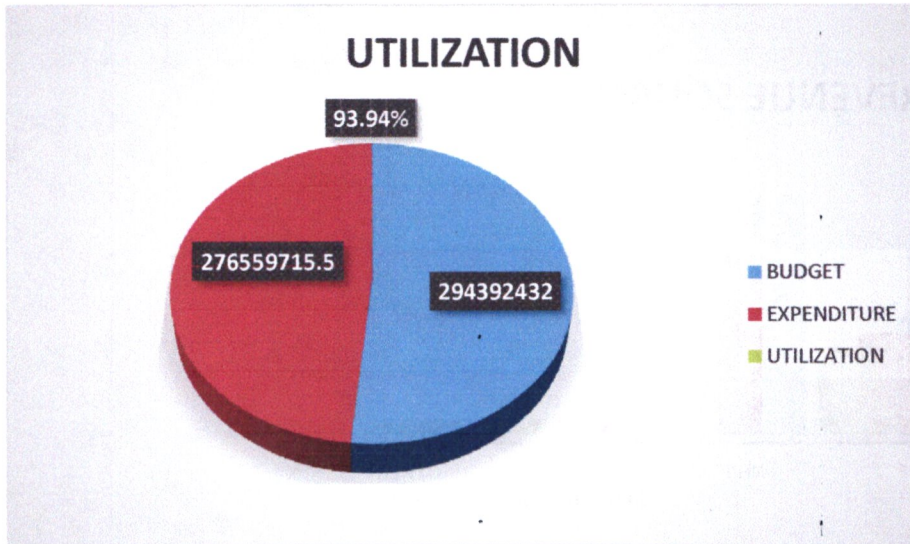
### Revenue sources

The diagram above shows FIF (facility improvement fund), UHC registration fees and NHIF/SHA receipts for the period 2022/20223 2023/2024 and 2024/2025. The FIF appears to demonstrate a gradual increment over the years in comparison. This could be attributed to expanded health care services, on boarding more specialists and improved revenue collection methods.

The funds from SHA and other insurances demonstrate an increasing trend as a result of aggressive claims follow up initiatives and timely submission of claims.

Revenue sources- NHIF/SHA, FIF, UHC

**Utilisation of funds**



The revenue allocated during the period was effectively applied to finance hospital operations and expenditure, with 93.94% of the funds utilized annually to support service delivery and operational needs

.....  
**Name: Ms Martha Munyao**  
**Chief Executive Officer**

## **10. Environmental And Sustainability Reporting**

### ***i) Sustainability strategy and profile***

The county referral hospital promotes sustainable development through governance reforms that are founded on respect, integrity, professionalism, compassion and accountability. The hospital has focused on provision of affordable health care and balancing this with financial sustainability. This is guided by issue-based leadership; transparency and accountability in management of public resources in addition empathy and compassion are considered.

### ***ii) Environmental performance***

The hospital is committed to environmental conservation and sustainability. The hospital is in the process of acquiring a modern waste management machine in partnership with the Council of Governors and Ministry of Health. This will enhance waste management; considering that the machine shall not use water and gas but will consume electricity; therefore, more environment friendly. The facility has been seeking partnerships to upgrade the hospital lagoon for liquid waste management.

### ***iii) Employee welfare***

The hospital borrows from the Makueni County Human Resource policies that guide hiring of employees. These include the County Government Act, the Employment Act and the Constitution of Kenya, 2010. Every effort is made in ensuring Gender balance and involvement of various stakeholders in the hiring process. Through the County Public Service Board, the County Government has made tremendous effort in improving skills, managing careers, appraisal and reward systems of employees. These include Performance Management system, training of staff, formation of Departmental Human Resource Management Advisory Committees, Appointment of committee to review the schemes of service and introduction of reward system under the Performance Management System. However, the big challenge is the stagnation of promotions and re-designations.

The County Government has also formulated and documented a safety and health policy in compliance with Occupational Safety and Health Act of 2007, (OSHA). This is part of County Service Delivery manual which addresses pertinent safety and health concerns such as safety and health regulations, fire safety provisions and insurance cover.

### ***iv) Market place practices-***

*The organisation should outline its efforts to:*

#### ***a) Responsible competition practice.***

The facility involves stakeholders in all its activities. The facility's pricing is majorly dictated by County Finance bill. Corruption reporting mechanisms are available in the facility and due diligence follows up the reports.

#### ***b) Responsible Supply chain and supplier relations***

To ensure responsible relations with our service providers and contractors, the hospital is opening up its supply chain to ensure that every measure to mitigate corruption, ensure that public funds are used in the best value for money and also support youth, women and persons

with disability-owned businesses to have better chances of doing business with government. The hospitals Executive Expenditure Committee has ensured that all payments due are promptly paid and this has provided confidence to suppliers and contractors that they will be paid upon completion of works or delivery of goods and services.

**c) Responsible marketing and advertisement or Responsible engagement with citizens**

The hospital uses the Government of Makueni County open contracting portal which has made it possible for the hospital to advertise all contracts and tenders in this portal. The suppliers have unlimited access to the portal which can be accessed through the following link. (<<https://opencontracting.makueni.go.ke/ui/index.html>>). Marketing is also done through major newspapers.

The hospital has also undertaken marketing initiatives through the customer care unit. Currently, personnel are being recruited to enhance the capacity of this directorate.

**d) Product stewardship or Awareness Creation**

The hospital implements consumer protection by ensuring that inspection of goods and services for human safety is done appropriately.

**v) Corporate Social Responsibility / Community Engagements**

Makueni Referral Hospital Empowers Cancer Patients with Gift Hampers and Enhanced Care Plans



The recently conducted surgical camp at Makueni County Referral Hospital attracted a significant number of patients, not only from within the county but also from six neighbouring counties, highlighting the

growing reputation of the hospital as a regional centre for quality surgical care. The camp offered a wide range of free surgical services, including general surgery, obstetrics and gynaecology procedures, ENT, and specialized operations, effectively addressing long-standing surgical backlogs. The multidisciplinary team of specialists and support staff ensured smooth coordination and high-quality care throughout the camp. This initiative not only enhanced access to essential surgical services but also demonstrated the hospital's capacity to serve a broader population, reinforcing its commitment to universal health coverage.



## **11. Report of The Board of Management**

The Board members submit their report together with the Audited Financial Statements for the year ended June 30, 2025, which show the state of the Makueni County level 5 Referral Hospital affairs.

### **Principal activities**

The principal activity of the hospital is to:

- a) Receive patients on referral from other hospitals or institutions within the county, or outside the county for specialized health care.
- b) Provide facilities for medical training and research, either directly or through other co-operating health institutions.
- c) Provide training for medical and healthcare personnel for all related disciplines
- d) Cooperate with National and County Government in the planned development of medical and healthcare, training, research and other related services

### **Results**

The results of the entity for the year ended June 30 2025 are set out 1 to 9

### **Board of Management**

The members of the Board who served during the year are shown on page ix to x During the year, A new team of board members was appointed, with an exception of the Chairperson who was appointed on 23rd November 2023.

### **Auditors**

The Auditor General is responsible for the statutory audit of Makueni County Referral Level 5 Hospital in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

By Order of the Board



.....  
**Martha Munyao**  
**Secretary of the Board**



## **12. Statement of Board of Management's Responsibilities**

Section 164 of the Public Finance Management Act, requires the Board of Management to prepare financial statements in respect of that Makueni County Level 5 Referral Hospital, which give a true and fair view of the state of affairs of the entity at the end of the financial year/period and the operating results of the Makueni County Level 5 Referral Hospital for that year/period. The Board of Management is also required to ensure that Makueni County Level 5 Referral Hospital keeps proper accounting records which disclose with reasonable accuracy the financial position of the entity. The council members are also responsible for safeguarding the assets of the entity.

The Board of Management is responsible for the preparation and presentation of Makueni County Level 5 Referral Hospital financial statements, which give a true and fair view of the state of affairs of Makueni County Level 5 Referral Hospital for and as at the end of the financial year ended on June 30, 2025. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Board of Management accepts responsibility for Makueni County Level 5 Referral Hospital financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012. The Board members are of the opinion that Makueni County Level 5 Referral Hospital financial statements give a true and fair view of the state of Makueni County Level 5 Referral Hospital transactions during the financial year ended June 30, 2025, and of the entity's financial position as at that date. The Board members further confirm the completeness of the accounting records maintained for Makueni County Level 5 Referral Hospital, which have been relied upon in the preparation of Makueni County Level 5 Referral Hospital's financial statements as well as the adequacy of the systems of internal financial control.

Nothing has come to the attention of the Board of management to indicate that Makueni County Level 5 Referral Hospital will not remain a going concern for at least the next twelve months from the date of this statement.

### **Approval of the financial statements**

The Hospital's financial statements were approved by the Board on 15/9/2025 and signed on its behalf by:

*Makueni County Referral Level 5 Hospital (Makueni County Government)  
Annual Report and Financial Statements for The Year Ended 30<sup>th</sup> June 2025*

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Name: Joseph Kanuku  
Chairperson  
Board Of Management



Name: Ms Martha Munyao  
Accounting officer

# REPUBLIC OF KENYA

Phone: +254-(20) 3214000  
Email: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



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

## REPORT OF THE AUDITOR-GENERAL ON MAKUENI COUNTY REFERRAL HOSPITAL FOR THE YEAR ENDED 30 JUNE, 2025 - COUNTY GOVERNMENT OF MAKUENI

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### PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of Makueni County Referral Hospital set out on pages 1 to 57, which comprise of the statement of financial position

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*Report of the Auditor-General on Makueni County Referral Hospital for the year ended 30 June, 2025 - County Government of Makueni*

as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Makeni County Referral Hospital as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual basis) and comply with the Health Act, 2017, the County Governments Act, 2012, and the Public Finance Management Act, 2012.

## **Basis for Qualified Opinion**

### **1.0 Understated Property, Plant and Equipment**

The statement of financial position and as disclosed in Note 32 to the financial statements reflect property, plant and equipment balance of Kshs.19,486,456. However, review of schedules, ledger and other supporting documents revealed the following;

- i. The balance excludes the value of a parcel of land on which the Hospital stands and the parcel of land on which the borehole which supplies the Hospital with water is built on. Further, the two parcels of land do not have ownership documents.
- ii. The balance excludes undetermined value of biological assets which include four (4) dairy cows owned by the Hospital as disclosed in Appendix VI under non-current assets. Although Management provided a valuation report for the cows, the value was not included in the financial statements.
- iii. The balance excludes undetermined value of twenty-five (25) buildings, one hundred and thirty-six (136) pieces of furniture and fittings, one hundred and forty-six (146) ICT equipment and two hundred and sixty-three (263) plant and medical equipment as disclosed in Appendix VI to the financial statements. Although Management cited lack of professional valuation as the cause for failure to update the assets register, no reason was provided for failure to engage government valuers to carry out the valuation to ascertain fair values as provided for by IPSAS 46.
- iv. Review of assets records revealed that the Hospital received several plant and medical equipment under the Managed Equipment Services (MES) programme. However, physical inspection of the equipment in September, 2025 revealed that some of the equipment were non-functional, obsolete or had not been serviced.

In the circumstances, the accuracy of property, plant and equipment balance of Kshs.19,486,456 could not be confirmed.

## **2.0 Unconfirmed Depreciation and Amortization Expenses**

The statement of financial performance and as disclosed in Note 18 to the financial statements reflect depreciation and amortization expense of Kshs.4,719,975. However, depreciation was not charged on all assets as Management was yet to determine their values. Further, Management had not developed an Accounting Policy to guide on the depreciation of the Institutions' assets. This is contrary to International Public Sector Accounting Standard 17 Paragraph 59 which requires each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item to be depreciated separately.

In the circumstances, the accuracy of the depreciation and amortization expense of Kshs.4,719,975 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Makeni County Referral Hospital Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.294,392,432 and Kshs.257,537,837 respectively resulting to an under-funding of Kshs.36,854,595 or approximately 13% of the budget.

The under-funding affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

### **Other Matter**

#### **Unresolved Prior Year Matters**

In the prior years' audit reports, failure to dispose of unserviceable motor vehicles and machines was raised under the Report on Lawfulness and Effectiveness in Use of Public

Resources. However, the assets had not been disposed as at the time of the audit in September, 2025.

### **Other Information**

Management is responsible for the Other Information set out on pages iii to xxxvi which comprise of Key Entity Information and Management, The Board of Management, Key Management Team, Chairman's Statement, Report of the Chief Executive Officer, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Board of Management and Statement of Board of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Hospital's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

#### **1.0 Non-Compliance with Law on Ethnic Composition**

During the year under review, the total number of employees of the Hospital was four hundred and sixty (460) out of which four hundred and thirty-seven (437) or approximately 95 % of the total number were members of the dominant ethnic community in the County. This is contrary to Section 65(1) (e) of the County Governments Act, 2012 which states that in selecting candidates for appointment, the County Public Service Board shall consider the need to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the County.

In the circumstances, Management was in breach of the law.

## **2.0 Understaffing in the Hospital**

Review of Makueni County Referral Level 5 Hospital staff records revealed that the Hospital has a total of four hundred and sixty (460) staff against an authorized staff establishment of six hundred (600), resulting to staff shortage of one hundred and forty (140). Although Management explained that the current staffing gap has been attributed to natural attrition and lack of fresh recruitment drives due to budgetary constraints, Management has no plans in place of bridging the identified staffing gaps in the short run, a matter that might continue to affect service delivery to the public.

## **3.0 Unconfirmed Waivers and Exemptions**

The statement of financial performance and as disclosed in Note 25 to the financial statements reflect Kshs.24,143,331 relating to waivers and exemptions under medical services contracts gains/loses. However, the Hospital does not have an approved Policy to guide on assessment, approval and documentation of cases eligible for financial waivers or exemption. This is contrary to Section 82(5)(e) of the Public Finance Management Act, 2012 which states that the Receiver of Revenue shall include in the report under Sub-Section (4) details in respect of each waiver or variation - the law in terms of which the waiver was granted.

Although Management confirmed that the Hospital is yet to develop and approve a Policy framework to guide on the issuance of medical service waivers and exemptions and that it is currently guided by the provisions of the National Guidelines on medical service exemptions, together with draft waiver protocols developed at the National Level, the assertion could neither be verified nor its suitability of application be determined.

In the circumstances, the regularity of the approval, assessment and award of the waivers could not be confirmed.

## **4.0 Long Outstanding Trade and Other Payables**

The statement of financial position and as disclosed in Notes 36 to the financial statements reflect Kshs.122,062,893 and Kshs.32,965,317 for current and non-current trade and other payables respectively both totalling Kshs.155,028,210. However, review of the supporting schedules revealed that the balance of Kshs.32,965,317 relate to pending accounts payables which have been outstanding for more than one (1) year and were not treated as a first charge on the Hospital's budget for the financial year 2024/2025. This is contrary to Section 41(2) of the Public Finance Management (County Governments) Regulations, 2015 which states that debt service payments shall be a first charge on the County Revenue Fund and the Accounting Officer shall ensure this is done to the extent possible that the County Government does not default on debt obligations.

In the circumstances, Management was in breach of the law.

## 5.0 Deficiencies in Implementation of Universal Health Coverage

Review of Hospital records and interviews on verification of services offered, equipment used and medical specialists in the Hospital as at the time of audit in September, 2025 revealed that the Hospital did not meet the requirements of Kenya Quality Model for Health Policy Guidelines due to staff deficits by one hundred and twenty-four (124) or approximately 38% of the authorized establishment.

Staff Requirements	Level 5 Standard	Number in Hospital	Variance	Percentage %
Medical Officers	50	14	36	72%
Anesthesiologists	7	1	6	86%
General Surgeons	4	1	3	75%
Gynecologists	4	2	2	50%
Pediatrics	4	2	2	50%
Kenya Registered Community Health Nurses	250	179	71	28%
<b>Total</b>	<b>323</b>	<b>199</b>	<b>124</b>	<b>38%</b>
Equipment & Other Facilities				
Beds	500	328	172	34%
ICU	12	2	10	83%
HDU	12	2	10	83%
Operational Theatres	7	4	3	43%
Incubators in the Newborn Unit	10	12	(2)	120%
HDU Cots in the Newborn Unit	10	1	9	90%
Ambulance	4	1	3	75%
<b>Total</b>	<b>551</b>	<b>350</b>	<b>201</b>	

In addition, the Hospital lacked the necessary equipment and machines outlined in the Health Policy Guidelines as detailed below;

Equipment & Other Facilities	Level 5 Standard	Number in Hospital	Variance	Percentage %
Beds	500	328	172	34%
ICU	12	2	10	83%
HDU	12	2	10	83%
Operational Theatres	7	4	3	43%

Incubators in the New Born Unit	10	12	(2)	120%
HDU cots in the New Born Unit	10	1	9	90%
Ambulance	4	1	3	75%
<b>Total</b>	<b>551</b>	<b>350</b>	<b>201</b>	

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

In the circumstances, the Hospital will not be able to deliver on its mandate.

## **6.0 Failure to Maintain an Updated Fixed Assets Register**

The statement of financial position and as disclosed in Note 32 to the financial statements reflect property, plant and equipment balance of Kshs.19,486,456. However, the fixed assets register provided for audit review was not updated with information such as date of purchase, cost of asset, make and model, depreciation rates, annual depreciation amounts, accumulated depreciation and net book values. This is contrary to Section 170(1)(3) of the Public Procurement and Asset Disposal Regulations, 2020 which requires all movable and non – movable assets to be recorded in a register.

In the circumstances, Management was in breach of the law.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

## **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

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

### **Basis for Conclusion**

#### **1.0 Lack of Risk Management Policy and Disaster Recovery Plan**

The Hospital has not put in place a Risk Management Policy, strategies and a risk register to mitigate against risks and a disaster recovery plan. This is Contrary to

Regulations 158(1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015.

In the circumstances, the effectiveness of the Hospital to address emerging risks which may result to financial losses to the Hospital could not be confirmed.

## **2.0 Expired Medical Supplies**

The statement of financial position reflects inventories balance of Kshs.47,907,401 as disclosed in Note 31 to the financial statements. Review of the store's records on pharmaceuticals and non-pharmaceuticals revealed that 6,055 units of various drugs of undetermined value had expired pending disposal by the Pharmacy and Poisons Board.

In the circumstances, the effectiveness of internal controls on management of pharmaceuticals and non-pharmaceuticals could not be confirmed.

## **3.0 IT Control Environment**

Review of the Hospital's IT environment revealed that Management did not have in place an IT Steering Committee and a formal approved IT Policy. Further, there is no formal documented disaster recovery plan in place to guarantee continuity in case of disaster. Inspection of physical access to the IT control environment revealed that there were no fire suppression systems and fire extinguishers. In addition, the Hospital lacked an IT Strategic Committee.

In the circumstances, the effectiveness of internal controls regarding IT controls could not be confirmed.

## **4.0 Lack of Internal Audit Function and an Audit Committee of the Board**

The Hospital has not established an internal audit function and an Audit Committee of the Board. This is contrary to Section 155 of the Public Finance Management Act, 2012 which provides for the establishment of the internal audit function and an Audit Committee of the Board.

In the circumstances, the Hospital did not benefit from the assurance and advisory services from the internal audit function as well as oversight from the Audit Committee.

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

## **Responsibilities of Management and Board of Management**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual

Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Hospital's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

The Board of Management is responsible for overseeing the Hospital's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I

consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**04 November, 2025**

*Makueni County Referral Level 5 Hospital (Makueni County Government)  
Annual Report and Financial Statements for The Year Ended 30<sup>th</sup> June 2025*

14. Statement of Financial Performance for The Year Ended 30 June 2025

Description	Note	2024/2025 FY	2023/2024 FY
		Kshs	Kshs
<b>Revenue from non-exchange transactions</b>			
Transfers from the County Government	6	2,999,181.00	23,000,000.00
In-kind contributions from the County Government	7	480,343,106.00	474,273,135.00
Grants from donors and development partners	8	-	-
Transfers from other Government entities	9	-	-
Public contributions and donations	10	-	-
		<b>483,342,287.00</b>	<b>497,273,135.00</b>
<b>Revenue from exchange transactions</b>		-	-
Rendering of services- Medical Service Income	11	99,964,253.00	64,925,004.00
Revenue from rent of facilities	12	187,000.00	104,500.00
Finance /Interest Income	13	-	-
Miscellaneous Income	14	243,053,974.00	179,665,884.00
<b>Revenue from exchange transactions</b>		<b>343,205,227.00</b>	<b>244,695,388.00</b>
<b>Total revenue</b>		<b>826,547,514.00</b>	<b>741,968,523.00</b>
		-	-
<b>Expenses</b>		-	-
In-kind contributions from the County Government	7	480,343,106.00	474,273,135.00
Medical/Clinical costs	15	139,366,485.00	109,680,290.00
Employee costs	16	74,184,574.00	57,897,165.00
Board of Management Expenses	17	183,843.00	124,500.00
Depreciation and amortization expense	18	4,719,975.00	2,517,532.00

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Description	Note	2024/2025 FY	2023/2024 FY
		Kshs	Kshs
Repairs and maintenance	19	8,818,649.00	20,406,518.00
Grants and subsidies	20	-	-
General expenses	21	65,356,513.00	73,899,713.00
Finance costs	22	-	-
<b>Total expenses</b>		<b>772,973,145.00</b>	<b>738,798,853.00</b>
<b>Other gains/(losses)</b>		-	-
Gain/Loss on disposal of non-Current assets	23	-	-
Unrealized gain on fair value of investments	24	-	-
Medical services contracts Gains/Losses	25	(24,143,331.00)	(10,751,497.00)
Impairment loss	26	-	-
Gain on foreign exchange transactions		-	-
<b>Total other gains/(losses)</b>		<b>(24,143,331.00)</b>	<b>(10,751,497.00)</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>29,431,038.00</b>	<b>(7,581,827.00)</b>

The notes set out on pages 11 to 54 form an integral part of the Annual Financial Statements.

The Hospital's financial statements were approved by the Board on 15/09/2025 and signed on its behalf by:



.....  
**Chairman**  
**Joseph kanuku**  
**Board of Management**

.....  
**Head of Finance**  
**Cpa wambua savali**  
**ICPAK No:22689**

.....  
**Chief Executive Officer**  
**Ms martha munyao**

*Makueni County Referral Level 5 Hospital (Makueni County Government)*  
*Annual Report and Financial Statements for The Year Ended 30<sup>th</sup> June 2025*

**15. Statement of Financial Position As At 30th June 2025**

Description	Note	2024/2025 FY	2023/2024 FY
		Kshs	Kshs
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	27	14,674,797.00	43,409,144.00
Prepayments	28	-	-
Receivables from exchange transactions	29	141,162,470.00	76,639,230.00
Receivables from non-exchange transactions	30	9,592,469.00	-
Inventories	31	47,907,401.00	35,652,185.00
<b>Total Current Assets</b>		<b>213,337,137.00</b>	<b>155,700,559.00</b>
		-	-
<b>Non-current assets</b>		-	-
Property, plant, and equipment	32	19,486,456.00	14,622,255.00
Intangible assets	33	-	-
Investment property	34	-	-
Biological Assets	35	-	-
<b>Total Non-current Assets</b>		<b>19,486,456.00</b>	<b>14,622,255.00</b>
<b>Total assets (A)</b>		<b>232,823,593.00</b>	<b>170,322,814.00</b>
		-	-
<b>Liabilities</b>		-	-
<b>Current liabilities</b>		-	-
Trade and other payables	36	122,062,893.00	110,146,473.00
Refundable deposits from Patients/Prepayments	37	-	-
Provisions	38	-	-
Finance lease obligation	39	-	-
Current portion of deferred income	40	-	-
Current portion of borrowings	41	-	-
<b>Total Current Liabilities</b>		<b>122,062,893.00</b>	<b>110,146,473.00</b>
		-	-
<b>Non-current liabilities</b>		-	-
Trade and other payables	36	32,965,317.00	21,404,468.00
Provisions	38	-	-

*Makueni County Referral Level 5 Hospital (Makueni County Government)  
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Description	Note	2024/2025 FY	2023/2024 FY
		Kshs	Kshs
Non-Current Finance lease obligation	39	-	-
Non-Current portion of deferred income	40	-	-
Non - Current portion of borrowings	41	-	-
Service concession Arrangements	42	-	-
<b>Total non-current liabilities</b>		<b>32,965,317.00</b>	<b>21,404,468.00</b>
		-	-
<b>Total Liabilities (B)</b>		<b>155,028,210.00</b>	<b>131,550,941.00</b>
<b>Net assets (A-B)</b>		<b>77,795,383.00</b>	<b>38,771,873.00</b>
		-	-
<b>Represented by:</b>		-	-
Revaluation reserve		-	-
Accumulated surplus/Deficit		12,728,267.00	(16,702,770.00)
Capital Fund		65,067,116.00	55,474,643.00
<b>Net Assets</b>		<b>77,795,383.00</b>	<b>38,771,873.00</b>

The notes on pages 11 to 54 form an integral part of the Annual Financial Statements.

The Hospital's financial statements were approved by the Board on 15/09/2025 and signed on its behalf by:



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**Chairman**  
**Joseph kanuku**  
**Board of Management**

.....  
**Head of Finance**  
**Cpa wambua savali**  
**ICPAK No:22689**

.....  
**Chief Executive Officer**  
**Ms martha munyao**

*Makueni County Referral Level 5 Hospital (Makueni County Government)  
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**16. Statement of Changes in Net Assets for The Year Ended 30 June 2025**

Description	Revaluation reserve	Accumulated surplus/Deficit	Capital Fund	Total
<b>As at July 1, 2023</b>	-	<b>(9,120,944.00)</b>		<b>(9,120,944.00)</b>
Revaluation gain	-	-	-	-
Surplus/(deficit) for the year	-	(7,581,827)	55,474,643.00	47,892,816.00
Capital/Development grants	-	-	-	-
<b>As at June 30, 2024</b>	-	<b>(16,702,771.00)</b>	<b>55,474,643.00</b>	<b>38,771,872.00</b>
<b>At July 1, 2024</b>		<b>(16,702,771.00)</b>	<b>55,474,643.00</b>	<b>38,771,872.00</b>
Revaluation gain	-	-	-	-
Surplus/(deficit) for the year	-	29,431,038.00		29,431,038.00
Capital/Development grants	-	-	9,592,473.00	9,592,473.00
<b>At June 30, 2025</b>	-	<b>12,728,267.00</b>	<b>65,067,116.00</b>	<b>77,795,383.00</b>

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**17. Statement of Cash Flows for The Year Ended 30 June 2025**

Description	Note	2024/2025 FY	2023/2024 FY
		Kshs	Kshs
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Transfers from the County Government		14,775,980.00	23,000,000.00
Grants from donors and development partners		-	-
Transfers from other Government entities		-	-
Public contributions and donations		-	-
Rendering of services- Medical Service Income		75,820,922.00	65,698,333.00
Revenue from rent of facilities		187,000.00	79,500.00
Finance / interest income		-	-
Miscellaneous receipts( <i>specify</i> )		166,753,935.00	123,069,507.00
Inter entity refund		21,899,771.00	
Other Receipts in cashbook- See explanatory notes			532,145.00
<b>Total Receipts</b>		<b>279,437,608.00</b>	<b>212,379,485.00</b>
<b>Payments</b>			
Medical/Clinical costs		98,051,635.00	76,924,071.00
Employee costs		78,952,874.00	55,909,930.00
Board of Management Expenses		183,843.00	124,500.00
Repairs and maintenance		18,512,867.00	14,584,743.00
Grants and subsidies			-
General expenses		71,274,322.00	56,675,853.00
Finance costs		-	-
Transfer to County revenue fund account		120,000.00	
Transfer to makueni sub county imprest account		31,492,240.00	-
<b>Total Payments</b>		<b>298,587,781.00</b>	<b>204,219,097.00</b>
<b>Net cash flows from operating activities</b>	43	<b>(19,150,173.00)</b>	<b>8,160,388.00</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant, equipment		(9,584,175.00)	(7,349,128.00)
Purchase of intangible assets		-	-
Proceeds from the sale of PPE		-	-
Acquisition of investments		-	-
<b>Net cash flows used in investing activities</b>		<b>(9,584,175.00)</b>	<b>(7,349,128.00)</b>
<b>Cash flows from financing activities</b>			

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Description	Note	2024/2025 FY	2023/2024 FY
		Kshs	Kshs
Proceeds from borrowings		-	-
Repayment of borrowings		-	-
Capital grants received		-	-
<b>Net cash flows used in financing activities</b>		-	-
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(28,734,348.00)</b>	<b>811,260.00</b>
Cash and cash equivalents as at 1 July	27	43,409,145.00	42,597,885.00
<b>Cash and cash equivalents as at 30 June</b>	27	<b>14,674,797.00</b>	<b>43,409,145.00</b>

*Makueni County Referral Level 5 Hospital (Makueni County Government)*  
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**18. Statement of Comparison of Budget and Actual Amounts for Year Ended 30 June 2025**

Description	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilization
	<b>a</b>	<b>b</b>	<b>c=(a+b)</b>	<b>d</b>	<b>e=(c-d)</b>	<b>f=d/c%</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	
Budget carryovers from the previous year	-	-	-		-	-
<b>Receipts</b>						
Transfers from the County Government	41,000,000.00		41,000,000.00	14,775,980.00	26,224,020.00	36.04%
Grants from donors and development partners				-		
Transfers from other Government entities	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-
Rendering of services- Medical Service Income	71,538,545.00		71,538,545.00	75,820,922.00	(4,282,377.00)	105.99%
Revenue from rent of facilities	192,000.00		192,000.00	187,000.00	5,000.00	97.40%
Finance / interest income						
Miscellaneous receipts ( <i>specify</i> )	181,661,887.00		181,661,887.00	166,753,935.00	14,907,952.00	91.79%
<b>Total receipts</b>	<b>294,392,432.00</b>		<b>294,392,432.37</b>	<b>257,537,837.00</b>	<b>36,854,595.00</b>	
<b>Payments</b>						
Medical/Clinical costs	101,402,303.00		101,402,303.37	98,051,635.00	3,350,668.00	96.70%
Employee costs	79,855,718.00		79,855,718.00	78,952,874.00	902,844.00	98.87%

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Remuneration of directors	292,155.00		292,155.00	183,843.00	108,312.00	62.93%
Repairs and maintenance	19,738,053.00		19,738,053.00	18,512,867.00	1,225,186.00	93.79%
Grants and subsidies	-	-	-	-	-	-
General expenses	76,381,874.00		76,381,874.00	71,274,322.00	5,107,552.00	93.31%
Finance costs	-	-	-	-	-	-
Refunds	-	-	-	-	-	-
<b>Total Operational Expenditure paid</b>	<b>277,670,103.00</b>		<b>277,670,103.00</b>	<b>266,975,541.0</b>	<b>10,694,562.00</b>	<b>96.15%</b>
<b>Capital Expenditure paid</b>	<b>16,722,329.00</b>		<b>16,722,329.00</b>	<b>9,584,175.00</b>	<b>7,138,154.00</b>	<b>57.31%</b>
<b>Surplus</b>	-		-	<b>(19,021,879.00</b>	-	<b>%</b>
				<b>)</b>		

**Budget notes**

1. Rendering of services income, rental income, and miscellaneous income each achieved over 90% of the budgeted targets. This strong performance is attributed to enhanced utilization of hospital services, the introduction of new specialty clinics, improved billing and revenue collection systems, and increased reimbursements from insurance providers.

2. Medical costs, repairs and maintenance, employee costs, and general expenses reported over 90% utilization, largely due to efficient procurement practices, competitive supplier pricing, and consistent departmental follow-up on requisitions and service delivery needs.

3. Transfers from the County Government recorded a significant shortfall of 36.4% compared to the budgeted amount. This was mainly due to county-level cash flow constraints, and delays in disbursement.

4. Remuneration of Directors realized only 62.93% of the budgeted amount, primarily because not all directors attended the scheduled meetings, resulting in reduced payments for sitting allowances and related reimbursements.

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**Budget Reconciliation**

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	(19,021,879.00)
1	Opening balance (cash and cash equivalents)	43,409,145.00
2	Transfer to county revenue fund account	(120,000.00)
3	Transfer to makueni sub county imprest account	(9,592,469.00)
4	Closing Cash and Cash Equivalent as per the statement of Cash flows	14,674,797.00

**19. Notes to the Financial Statements**

**1. General Information**

Makueni County level 5 Referral Hospital entity is established by and derives its authority and accountability from PFM Act (2012). The entity is wholly owned by the Makueni County Government and is domiciled in Makueni County in Kenya. The entity’s principal activity is to provide quality curative, preventive and promotive health services to our clients.

**2. Statement of Compliance and Basis of Preparation**

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant, and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying Makueni County Referral Hospital accounting policies. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Makueni County Referral Hospital. The financial statements have been prepared in accordance with the PFM Act and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

**3. Adoption of New and Revised Standards**

*i. New and amended standards and interpretations in issue effective in the year ended 30 June 2025*

There were no new and amended standards issued in the financial year.

*ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025.*

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>

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Standard	Effective date and impact:
<p>IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations</p>	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b> The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>
<p>IPSAS 45- Property Plant and Equipment</p>	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b> The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
<p>IPSAS 46 Measurement</p>	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b> The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS;</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ul> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
<p>IPSAS 47- Revenue</p>	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b> This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non-exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users</p>

Standard	Effective date and impact:
	of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.
IPSAS 48- Transfer Expenses	<b><i>Applicable 1<sup>st</sup> January 2026</i></b> The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.
IPSAS 49- Retirement Benefit Plans	<b><i>Applicable 1<sup>st</sup> January 2026</i></b> The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<b><i>Applicable 1<sup>st</sup> January 2027</i></b> The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: <ul style="list-style-type: none"> <li>i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.</li> <li>ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26.</li> <li>iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.</li> </ul>

***iii) Early adoption of standards***

The Entity did not early – adopt any new or amended standards in the financial year 2024/2025

**4. Summary of Significant Accounting Policies**

**a. Revenue recognition**

**i) Revenue from non-exchange transactions**

**Transfers from other Government entities**

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to Makueni County Referral Hospital Level 5 Hospital and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realised in the statement of financial performance over the useful life of the asset that has been acquired using such funds.

**ii) Revenue from exchange transactions**

**Rendering of services**

The entity recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

**Sale of goods**

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to the entity.

**Interest income**

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income for each period.

**Rental income**

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

**b. Budget information**

The original budget for FY 2024/2025 was approved by Board on 17<sup>th</sup> July 2025. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the entity upon receiving the respective approvals in order to conclude

the final budget. The hospital budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget.

A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts, and the actuals as per the statement of cash flows.

**c. Taxes**

**Sales tax/ Value Added Tax**

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

- When the sales tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case, the sales tax is recognized as part of the cost of acquisition of the asset or as part of the expense item, as applicable.
- When receivables and payables are stated with the amount of sales tax included. The net amount of sales tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the statement of financial position.

**d. Investment property**

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property.

Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over a period of **xxx** years. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

**e. Property, plant and equipment**

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value. The entity applies depreciation rates as land 2.5%, ICT infrastructures 33.3%, furniture and fitting 12.5% and medical and dental equipment 12.5% on straight-line basis. Assets whose cost cannot be ascertained is disclosed in appendix VI

**f. Leases**

Finance leases are leases that transfer substantially the entire risks and benefits incidental to ownership of the leased item to the Entity. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Entity also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition.

Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit.

An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Entity will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the Entity. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

**g. Intangible assets**

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite. The hospital currently uses afya makueni system which is currently awaiting transfer from the department of ICT

**h. Biological Assets**

The entity recognizes biological assets when it controls the assets due to past events, it is probable that future economic benefits associated with the asset will flow to the entity, and when the fair value or cost of the asset can be measured reliably. Biological assets are initially and subsequently measured at fair value less costs to sell, except where fair value cannot be reliably determined. In such cases, the asset is measured at its cost less accumulated depreciation and any accumulated impairment losses. Changes in fair value less costs to sell are recognized in surplus/deficit in the period in which they occur. The entity has 4 biological assets, two male and two female whose cost are yet to be determined and provided in appendix VI

**i. Research and development costs**

The Entity expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Entity can demonstrate:

- The technical feasibility of completing the asset so that the asset will be available for use or sale
- Its intention to complete and its ability to use or sell the asset
- The asset will generate future economic benefits or service potential
- The availability of resources to complete the asset
- The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

**j. Financial instruments**

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets.

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

**Financial assets**

**Classification of financial assets**

The entity classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the

entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

#### **Subsequent measurement**

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

#### **Amortized cost**

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

#### **Fair value through net assets/ equity**

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

#### **Fair value through surplus or deficit**

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the entity

manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

#### **Trade and other receivables**

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

#### **Impairment**

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date.

#### **Financial liabilities**

##### **Classification**

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

##### **k. Inventories**

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition.

Costs incurred in bringing each product to its present location and conditions are accounted for as follows:

- Raw materials: purchase cost using the weighted average cost method.
- Finished goods and work in progress: cost of direct materials and labour, and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower cost and the current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Entity.

##### **l. Provisions**

Provisions are recognized when the Entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits

or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Where the Entity expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain.

The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

**m. Social Benefits**

Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The entity recognises a social benefit as an expense for the social benefit scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the entity will incur in fulfilling the present obligations represented by the liability.

**n. Contingent liabilities**

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

**o. Contingent assets**

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

**p. Nature and purpose of reserves**

The entity creates and maintains reserves in terms of specific requirements.

**q. Changes in accounting policies and estimates**

The Entity recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

**r. Employee benefits**

**Retirement benefit plans**

The Entity provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump-sum payments or increased future contributions on a proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

**s. Foreign currency transactions**

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. At each reporting date, foreign currency monetary items are translated using the closing rate. Non-monetary items measured in historical cost are translated using the exchange rate at the date of the transaction, and those measured at fair value are translated using the exchange rates at the date when the fair value was determined. Exchange differences arising from the settlement of monetary items or translation of monetary/non-monetary items at rates different from those at which they were initially reported are recognized in surplus or deficit in the period.

**t. Borrowing costs**

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

**u. Related parties**

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the *Entity*, or vice versa. Members of key management are regarded as related parties and comprise the directors, the CEO/principal and senior managers.

**v. Service concession arrangements**

The Entity analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the *Entity* recognizes that asset when, and only when, it controls or regulates the services. The operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the *Entity* also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

**w. Cash and cash equivalents**

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

**x. Comparative figures**

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

**y. Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025.

**5. Significant Judgments and Sources of Estimation Uncertainty**

The preparation of the Entity's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

#### **Estimates and assumptions.**

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur. ( IPSAS 1.140)

#### **Useful lives and residual values**

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- The condition of the asset based on the assessment of experts employed by the Entity.
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- The nature of the processes in which the asset is deployed.
- Availability of funding to replace the asset.
- Changes in the market in relation to the asset.

#### **Provisions**

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included and are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

**6. Transfers from the County Government**

Description	2024/2025 FY	2023/2024 FY
	KShs	KShs
<b>Unconditional grants</b>		
Operational grant	2,999,181.00	23,000,000.00
Level 4/5 grants	-	-
Unconditional development grants	-	-
Other grants ( <i>specify</i> )	-	-
	-	-
<b>Conditional grants</b>	-	
User fee forgone	-	-
Transforming health services for Universal care project (THUCP)	-	-
DANIDA	-	-
Wards Development grant	-	-
Paediatric block grant	-	-
Administration block grant	-	-
Laboratory grant	-	-
<b>Total government grants and subsidies</b>	<b>2,999,181.00</b>	<b>23,000,000.00</b>

**6 b Transfers from The County Government**

Name of the Entity sending the grant	Amount recognized to Statement of financial performance* KShs	Amount deferred under deferred income KShs	Amount recognised in capital fund. KShs	Total grant income during the year	Comparative Period
				KShs	KShs
Makueni County Government	2,999,181.00	-	-	2,999,181.00	23,000,000.00
<b>Total</b>	<b>2,999,181.00</b>	<b>-</b>	<b>-</b>	<b>2,999,181.00</b>	<b>23,000,000.00</b>

**7. In Kind Contributions from The County Government**

Description	2024/2025 FY	2023/2024 FY
	KShs	KShs
Salaries and wages	436,573,823.00	424,359,876.00
Medical supplies-Drawings Rights (KEMSA)	11,395,560.00	-
Pharmaceuticals and Non-Pharmaceutical Supplies (other suppliers)	2,213,689.00	39,186,791.00
Utility bills	15,329,213.00	10,726,468.00
optical	2,933,747.00	-
Laboratory supplies	11,897,074.00	-
<b>Total grants in kind</b>	<b>480,343,106.00</b>	<b>474,273,135.00</b>

**8. Grants From Donors and Development Partners**

Description	2024/2025 FY	2023/2024 FY
	KShs	KShs
Cancer Centre grant- DANIDA	-	-
World Bank grants	-	-
Paediatric ward grant- JICA	-	-
Research grants	-	-
Other grants ( <i>specify</i> )	-	-
<b>Total grants from development partners</b>	<b>-</b>	<b>-</b>

**8 (a) Grants from donors and development partners (Classification)**

Name of the Entity sending the grant	Amount recognized to Statement of financial performance	Amount deferred under deferred income	Amount recognised in capital fund.	Total grant income during the year	Comparative Period
	KShs	KShs	KShs	KShs	KShs
Donor e.g., DANIDA	-	-	-	-	-
JICA	-	-	-	-	-
World Bank	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Notes to Financial Statements Continued

9. Transfers From Other Government Entities

Description	2024/2025 FY	2023/2024 FY
	KShs	KShs
Transfer from National Government (Ministry of Health)	-	-
Transfer from xxx National Hospital	-	-
Transfer from xxx Institute	-	-
<b>Total Transfers</b>	-	-

10. Public Contributions and Donations

Description	2024/2025 FY	2023/2024 FY
	KShs	KShs
Public donations	-	-
Donations from local leadership	-	-
Donations from religious institutions	-	-
Donations from other international organisations and individuals	-	-
Other donations( <i>specify</i> )	-	-
Donations in kind-amortised	-	-
<b>Total donations and sponsorships</b>	-	-

10 (a) Reconciliations of amortised grants

Description	2024/2025 FY	2023/2024 FY
	Kshs	Kshs
<b>Balance unspent at beginning of year</b>	-	-
Current year receipts	-	-
Amortised and transferred to revenue	-	-
<b>Conditions to be met – remain liabilities</b>	-	-

**Notes to Financial Statements Continued**

**11. Rendering of Services-Medical Service Income**

Description	2024/2025 FY	FY 2023,2024
	Kshs	Kshs
Pharmaceuticals	5,147,915.00	2,580,552.00
Non-Pharmaceuticals	-	-
Laboratory	22,970,711.00	15,358,241.00
Radiology	12,872,572.00	7,612,405.00
Orthopedic and Trauma Technology	2,150,586.00	1,445,730.00
Theatre	1,675,320.00	173,510.00
Accident and Emergency Service	2,780,372.00	2,605,086.00
oncology	4,600.00	-
Ear Nose and Throat service	312,712.00	1,777,370.00
Nutrition service	160,817.00	-
Cancer centre service	-	-
Dental services	899,670.00	268,580.00
Reproductive health	-	-
Paediatrics services	-	-
Farewell home services	3,754,893.00	3,569,000.00
Ambulance services	1,103,549.00	982,500.00
Inpatient (IP)+patient control	7,699,470.00	22,145,811.00
Outpatient(OP)	1,286,757.00	735,190.00
Medical Exams	636,800.00	356,000.00
Medical reports(P3)	-	59,000.00
Physiotherapy	1,398,030.00	227,400.00
Occupational Therapy	561,860.00	14,800.00
Medical record cards & files	3,282,167.00	3,068,951.00
Renal	210,000.00	753,500.00
ICU	412,000.00	422,060.00
Ward medical kit	1,861,144.00	769,318.00
amref	1,380,000.00	-
mother &child (MCH)-clinics	677,510.00	-
clinics	1,256,988.00	-
nursing	8,360.00	-
eye clinic	1,187,944.00	-
brain health	107,420.00	-
palliative department	16,400.00	-

*Makueni County Referral Level 5 Hospital (Makueni County Government)  
Annual Report and Financial Statements for The Year Ended 30<sup>th</sup> June 2025*

procurement	4,355.00	
waiver and exemption	24,143,331.00	
<b>Total revenue from the rendering of services</b>	<b>99,964,253.00</b>	<b>64,925,004.00</b>

**12. Revenue From Rent of Facilities**

Description	2024/2025 FY	2023/2024 FY
	Kshs	Kshs
Residential property		-
Commercial property	187,000.00	104,500.00
<b>Total Revenue from rent of facilities</b>	<b>187,000.00</b>	<b>104,500.00</b>

**13. Finance /Interest Income**

Description	2024/2025 FY	2023/2024 FY
	Kshs	Kshs
Interest income from Cash investments and fixed deposits	-	-
Interest income from short- term/ current deposits	-	-
Interest income from Treasury Bills	-	-
Interest income from Treasury Bonds	-	-
Interest from outstanding debtors	-	-
<b>Total finance income</b>	<b>-</b>	<b>-</b>

**14. Miscellaneous Income**

Description	2024/2025 FY	2023/2024 FY
	KShs	KShs
Insurance recoveries-NHIF	233,218,280.00	145,227,235.00
Insurance recoveries – Makueni Care Insurance Scheme	276,000.00	1,823,000.00
Income from sale of tender	-	60,000.00
Pitching Of Tent	30,000.00	3,000.00
Attachment fee	1,004,451.00	416,500.00
Sewerage	114,000.00	111,000.00
Waste Disposal	30,400.00	17,400.00

*Makueni County Referral Level 5 Hospital (Makueni County Government)*  
*Annual Report and Financial Statements for The Year Ended 30<sup>th</sup> June 2025*

Description	2024/2025 FY	2023/2024 FY
	KShs	KShs
Direct Deposits		59,425.00
Insurance – Aar & Aon Minet	7,676,790.00	2,669,116.00
Sale Of Manure	3,000.00	1,500.00
Trident insurance	293,760.00	-
Income from Wote Technical	407,293.00	427,481.00
Makueni Care revenue	-	28,850,227.00
<b>Total Miscellaneous income</b>	<b>243,053,974.00</b>	<b>179,665,884.00</b>

**15. Medical/ Clinical Costs**

Description	2024/2025 FY	2023/2024 FY
	Kshs	Kshs
Dental costs/ materials	-	-
Laboratory chemicals and reagents	16,034,895.00	16,727,768.00
Public health activities	-	-
Food and Ration	35,800,398.00	32,792,549.00
Uniform, clothing, and linen	1,200,060.00	213,000.00
Dressing and Non-Pharmaceuticals	57,498,359.00	37,937,363.00
Pharmaceutical supplies	12,229,115.00	8,474,884.00
Sanitary and cleansing Materials	2,428,575.00	4,214,855.00
Purchase of Medical gases	4,595,018.00	2,406,631.00
X-Ray/Radiology supplies	3,366,379.00	3,270,021.00
Other medical related clinical costs – Surgical Implants	2,024,200.00	1,069,600.00
Medical Equipment supplies	977,793.00	186,500.00
Being refund for overpayment	15,600.00	14,239.00
Contracted Technical Services	3,196,093.00	2,372,880.00
<b>Total medical/ clinical costs</b>	<b>139,366,485.00</b>	<b>109,680,290.00</b>

**16. Employee Costs**

Description	2024/2025 FY	2023/2024 FY
	Kshs	Kshs
Salaries, wages, and allowances	63,197,051.00	46,300,498.00
Contributions to pension schemes	7,429,466.00	4,571,716.00
Service gratuity	-	-
Performance and other bonuses	-	-

*Makueni County Referral Level 5 Hospital (Makueni County Government)*  
*Annual Report and Financial Statements for The Year Ended 30<sup>th</sup> June 2025*

Description	2024/2025 FY	2023/2024 FY
	Kshs	Kshs
Staff medical expenses and Insurance cover	-	-
Group personal accident insurance and WIBA	-	-
Social contribution	-	-
Other employee costs ( <i>specify</i> )	3,558,057.00	7,024,951.00
<b>Employee costs</b>	<b>74,184,574.00</b>	<b>57,897,165.00</b>

**17. Board of Management Expenses**

Description	2024/2025 FY	FY 2023.2024
	Kshs	Kshs
Chairman's Honoraria		-
Sitting allowance	107,500.00	124,500.00
Mileage	-	-
Insurance expenses	-	-
Induction and training	-	-
Travel and accommodation allowance	76,343.00	-
Airtime allowances	-	-
<b>Total</b>	<b>183,843.00</b>	<b>124,500.00</b>

**18. Depreciation and Amortization Expense**

Description	2024/2025 FY	FY 2023.2024
	Kshs	Kshs
Property, plant and equipment	4,719,975.00	2,517,532.00
Intangible assets	-	-
Investment property carried at cost	-	-
<b>Total depreciation and amortization</b>	<b>4,719,975.00</b>	<b>2,517,532.00</b>

**19. Repairs And Maintenance**

Description	2024/2025 FY	2023/2024 FY
	Kshs	Kshs
Property- Buildings	3,272,213.00	13,110,855.00
Medical equipment	2,036,173.00	5,338,084.00
Office equipment	-	447,230.00

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Description	2024/2025 FY	2023/2024 FY
	Kshs	Kshs
Furniture and fittings	-	73,500.00
Computers and accessories	1,472,180.00	354,400.00
Motor vehicle expenses	2,038,083.00	1,082,449.00
Maintenance of civil works	-	-
<b>Total repairs and maintenance</b>	<b>8,818,649.00</b>	<b>20,406,518.00</b>

**20. Grants And Subsidies**

Description	2024/2025 FY	FY 2023,2024
	Kshs	Kshs
Community development and social work	-	-
Education initiatives and programs	-	-
Free/ subsidised medical camp	-	-
Other grants and subsidies( <i>specify</i> )	-	-
<b>Total grants and subsidies</b>	<b>-</b>	<b>-</b>

**21. General Expenses**

Description	2024/2025 FY	2023/2024 FY
	Kshs	Kshs
Advertising and publicity expenses	533,885.00	-
Catering expenses	1,271,224.00	692,929.00
Waste management expenses	-	-
Insecticides and rodenticides	-	49,250.00
Audit fees	-	-
Bank charges	65,762.00	94,809.00
Conferences and delegations	3,680,982.00	296,600.00
Consultancy fees	-	-
Contracted Guards & Cleaning services	21,453,582.00	19,883,162.00
Electricity expenses	6,243,690.00	12,182,267.00
Fuel and Lubricants	6,552,193.00	10,331,501.00
Insurance	-	-
Research and development expenses	-	-
Travel and accommodation allowance	9,207,469.00	3,189,561.00
Legal expenses	-	-
Licenses and permits	737,933.00	460,100.00
Courier and postal services	57,008.00	36,175.00

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Description	2024/2025 FY	2023/2024 FY
	Kshs	Kshs
Printing and stationery	1,476,844.00	3,709,493.00
Publishing and printing	4,312,686.00	3,522,088.00
Hire charges	-	-
Rent expenses	-	52,000.00
Water and sewerage costs	3,374,610.00	3,107,991.00
Contracted Technical Services	-	-
Skills development levies	-	-
Telephone and mobile phone services	570,000.00	724,050.00
Internet expenses	-	-
Animal feed	199,950.00	241,765.00
other fuels	1,674,335.00	2,263,246.00
Computer accessories	2,033,500.00	3,954,730.00
Households appliances & fittings	266,615.00	169,628.00
Electrical and electronics	234,900.00	-
Purchase of institutional furniture	328,400.00	-
Other Operating expenses	1,080,945.00	160,840.00
<b>Total General Expenses</b>	<b>65,356,513.00</b>	<b>73,899,713.00</b>

**22. Finance Costs**

Description	Fy 2024.2025	FY 2023.2024
	KShs	KShs
Borrowings (amortized cost) *	-	-
Finance leases (amortized cost)	-	-
Interest on Bank overdrafts/Guarantees	-	-
Interest on loans from commercial banks	-	-
<b>Total finance costs</b>	-	-

**23. Gain/Loss on Disposal of Non-Current Assets**

Description	Fy 2024.2025	FY 2023.2024
	KShs	KShs
Property, plant, and equipment	-	-
Intangible assets	-	-
Other assets not capitalised ( <i>specify</i> )	-	-
<b>Total gain on sale of assets</b>	-	-

**24. Unrealized Gain On Fair Value Investments**

Description	2024/2025 FY	FY 2023,2024
	KShs	KShs
Investments at fair value	-	-
<b>Total gain</b>	-	-

**25. Medical Services Contracts Gains /Losses**

Description	2024/2025 FY	FY 2023,2024
	KShs	KShs
Comprehensive care contracts with NHIF/SHA	-	13,401,290.00
Non- Comprehensive contracts care with NHIF/SHA	-	-
Linda Mama Program	-	-
Waivers and Exemptions	(24,143,331.00)	(24,152,787.00)
<b>Total Gain/Loss</b>	<b>(24,143,331.00)</b>	<b>(10,751,497.00)</b>

**26. Impairment Loss**

Description	2024/2025 FY	FY 2023,2024
	KShs	KShs
Property, plant, and equipment	-	-
Intangible assets	-	-
Investments	-	-
<b>Total impairment loss</b>	-	-

**27. Cash And Cash Equivalents**

Description	2024/2025 FY	2023/2024 FY
	KShs	KShs
Current accounts	14,674,797.00	43,409,145.00
On - call deposits	-	-
Fixed deposits accounts	-	-
Cash in hand	-	-
Others( <i>specify</i> )- Mobile money	-	-
<b>Total cash and cash equivalents</b>	<b>14,674,797.00</b>	<b>43,409,145.00</b>

**27 (a). Detailed Analysis of Cash and Cash Equivalents**

Description		2024/2025 FY	2023/2024 FY
Financial institution	Account number	KShs	KShs
<b>a) Current account</b>			
Kenya Commercial bank	1148295070	14,665,525.00	43,217,735.00
Kenya Commercial bank	1146201982	9,272.00	125,694.00
<b>Sub- total</b>		-	<b>43,343,429.00</b>
<b>b) On - call deposits</b>		-	
Kenya Commercial bank		-	-
Equity Bank – etc		-	-
<b>Sub- total</b>		-	-
<b>c) Fixed deposits account</b>		-	
Bank Name		-	-
<b>Sub- total</b>		-	-
<b>d) Others(<i>specify</i>)</b>		-	
cash in hand		-	-
Mobile money- Mpesa, Airtel money		-	65,716.00
<b>Sub- total</b>		-	<b>65,716.00</b>
		-	
<b>Grand total</b>		<b>14,674,797.00</b>	<b>43,409,145.00</b>

**28. Prepayments**

Description	2024/2025 FY	FY 2023.2024
	Kshs	Kshs
Insurance	-	-
Rent	-	-
Water	-	-
Internet	-	-
Others specify	-	-
Total	-	-

**29. Receivables From Exchange Transactions**

Description	2024/2025 FY	2023/2024 FY
	KShs	KShs
Medical services receivables-NHIF	118,371,740.00	46,128,794.00
Medical services receivables-Wote Technical	83,070.00	322,977.00
Medical services receivables- AON Minet	5,171,842.00	1,168,602.00
Medical services receivables-AAR	143,630.00	143,630.00
Rent receivables	25,000.00	25,000.00
Makueni care scheme	17,073,428.00	28,850,227.00
Trident insurance	293,760.00	
<b>Total receivables</b>	<b>141,162,470.00</b>	<b>76,639,230.00</b>

**Analysis of Receivables From Exchange Transactions**

Description	2024/2025 FY		FY 2023.2024	
	Kshs		Kshs	
	Fy 2024.2025	% of the total	Comparative FY	% of the total
Less than 1 year	101,862,929.00	72%	72,124,730.00	%
Between 1- 2 years	39,299,541.00	28%	4,514,500.00	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total (a+b)</b>	<b>141,162,470.00</b>	<b>100%</b>	<b>76,639,230.00</b>	<b>%</b>

**30. Receivables From Non-Exchange Transactions**

Description	2024/2025 FY	FY 2023.2024
	KShs	KShs
Transfers from the County Government		-
Undisbursed donor funds		-
Other debtors (inter entity)	9,592,469.00	-
Less: impairment allowance		-
<b>Total</b>	<b>9,592,469.00</b>	<b>-</b>

**Analysis of Receivables From Non-Exchange Transactions**

Description	2024/2025 FY		FY 2023.2024	
	Kshs		Kshs	
	<b>Fy 2024.2025</b>	<b>% of the total</b>	<b>Comparative FY</b>	<b>% of the total</b>
Less than 1 year	9,592,469.00	100%	-	%
Between 1- 2 years	-	%	-	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total (a+b)</b>	<b>9,592,469.00</b>	<b>100%</b>	<b>-</b>	<b>%</b>

**31. Inventories**

Description	2024/2025 FY	2023/2024 FY
	KShs	KShs
Pharmaceutical supplies	31,311,507.00	15,375,317.00
Maintenance supplies		-
Food supplies	799,076.00	383,895.00
Linen and clothing supplies	-	-
General office supply	105,000.00	-
Computer accessories	1,417,500.00	-
Cleaning materials supplies	-	149,950.00
Lab supplies	4,395,464.00	2,645,460.00
Non- pharmaceuticals	9,878,854.00	16,918,413.00
Less: provision for impairment of stocks	-	-
<b>Total</b>	<b>47,907,401.00</b>	<b>35,652,185.00</b>

**Detailed disclosure on inventories**

	Current FY	FY 2023.2024
Opening balance	35,652,185.00	-
Additional Inventory in the year	292,503,110.60	-
Inventory expensed in the year	(280,247,894.18)	-
Write-downs in the year	-	-
Others specify	-	-
Closing balance	47,907,401.00	-

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*Notes to the Financial Statements (Continued)*

**32. Property, Plant and Equipment**

Description	Land	Buildings and Civil works 2.5%	Motor vehicles	Furniture, fittings, and office equipment 12.5%	ICT Equipment 33.3%	Plant and medical Equipment 12.5%	Other Assets (specific)	Capital Work in progress	Total
	Ksh	Ksh-	Ksh	Ksh	Ksh	Ksh		Ksh	Ksh
<b>Cost</b>									
At 1 July 2023	-	3,566,505.00	-	1,008,278.00	2,223,000.00	3,974,072.00	-	-	10,771,855.00
Additions	-	-	-	1,994,500.00	2,956,028.00	3,827,000.00	-	-	8,777,528.00
Disposals	-	-	-	-	-	-	-	-	-
Transfers/adjustments	-	-	-	-	-	-	-	-	-
Revaluation Adjustments	-	-	-	-	-	-	-	-	-
<b>At 30<sup>th</sup> Jun 2024</b>	-	3,566,505.00	-	3,002,778.00	5,179,028.00	7,801,072.00	-	-	19,549,383.00
At 1 July 2024	-	3,566,505.00	-	3,002,778.00	5,179,028.00	7,801,072.00	-	-	19,549,383.00
Additions		74,872.00		149,500.00	1,755,674.00	7,604,129.00			9,584,175.00



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Description	Land	Buildings and Civil works 2.5%	Motor vehicles	Furniture, fittings, and office equipment 12.5%	ICT Equipment 33.3%	Plant and medical Equipment 12.5%	Other Assets (specify)	Capital Work in progress	Total
	Ksh	Ksh=	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
Disposals	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-
Transfer/adjustment	-	-	-	-	-	-	-	-	-
<b>At 30<sup>th</sup> June 2025</b>		<b>358,904.00</b>		<b>935,513.00</b>	<b>4,634,765.00</b>	<b>3,717,920.00</b>			<b>9,647,102.00</b>
<b>Net book values</b>									
At 30 <sup>th</sup> Jun 2024		3,298,635.00		2,461,300.00	2,853,519.00	6,008,802.00			14,622,256.00
At 30 <sup>th</sup> Jun 2025		3,282,473.00		2,216,765.00	2,299,937.00	11,687,281.00			19,486,456.00

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Notes to the Financial Statements (Continued)

33. Intangible Assets-Software

Description	2024/2025 FY	2023/2024 FY
	KShs	KShs
<b>Cost</b>		
<b>At beginning of the year</b>	-	-
Additions	-	-
Additions-Internal development	-	-
Disposal	-	-
<b>At end of the year</b>	-	-
<b>Amortization and impairment</b>		
<b>At beginning of the year</b>	-	-
Amortization for the period	-	-
Impairment loss	-	-
<b>At end of the year</b>	-	-
<b>NBV</b>	-	-

34. Investment Property

Description	2024/2025 FY	FY 2023.2024
	KShs	KShs
<b>At beginning of the year</b>	-	-
Additions	-	-
Disposals during the year	-	-
Fair value gain	-	-
Depreciation ( <i>where investment property is at cost</i> )	-	-
Impairment	-	-
<b>At end of the year</b>	-	-

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Notes to the Financial Statements (Continued)

35. Biological Assets

Description	2024/2025 FY	
	Kshs	FY 2023.2024
Trees in a plantation forest	-	-
Animals: Dairy Cattle, Pigs, Sheep	-	-
Others specify	-	-
<b>Total</b>	-	-

36. Trade and other Payables

Description	2024/2025 FY		2023/2024 FY	
	KShs		KShs	
Trade payables	155,028,210.00		125,140,770.00	
Employee dues			6,410,171.00	
Third-party payments ( <i>e.g. unremitted payroll deductions</i> )	-		-	
Audit fee	-		-	
Doctors' fee				
<b>Total trade and other payables</b>	<b>155,028,210.00</b>		<b>131,550,941.00</b>	
<b>Ageing analysis:</b>	<b>Fy 2024.2025</b>	<b>% of the Total</b>	<b>FY 2023.2024</b>	<b>% of the total</b>
Under one year	122,062,893.00	79%	110,146,473	84%
1-2 years	32,965,317.00	21%	21,404,468	16%
2-3 years	-		-	%
Over 3 years	-		-	%
<b>Total</b>	<b>155,028,210.00</b>	<b>100%</b>	<b>131,550,941.00</b>	<b>100%</b>

### 37. Refundable Deposits from Customers/Patients

Description	2024/2025 FY		FY 2023.2024	
	KShs		KShs	
Medical fees paid in advance	-		-	
Credit facility deposit	-		-	
Rent deposits	-		-	
Others ( <i>specify</i> )	-		-	
<b>Total deposits</b>	-		-	
<b>Ageing analysis:</b>	<b>Fy 2024.2025</b>	<b>% of the Total</b>	<b>FY 2023.2024</b>	<b>% of the Total</b>
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total</b>	-	%	-	%

### 38. Provisions

Description	Leave provision	Bonus provision	Other provision	Total
	KShs	KShs	KShs	KShs
<b>Balance at the beginning of the year</b>	-	-	-	-
Additional Provisions	-	-	-	-
Provision utilised	-	-	-	-
Change due to discount & time value for money	-	-	-	-
<b>Total provisions</b>	-	-	-	-
	-	-	-	-
Current Provisions	-	-	-	-
Non-Current Provisions	-	-	-	-
<b>Total Provisions</b>	-	-	-	-

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**39. Finance Lease Obligation**

Description	2024/2025 FY	2023/2024 FY
	Kshs	Kshs
Current Lease obligation	-	-
Long term lease obligation	-	-
<b>Total</b>	-	-

**40. Deferred Income**

Description	2024/2025 FY	2023/2024 FY
	KShs	KShs
Current Portion	-	-
Non-Current Portion	-	-
<b>Total</b>	-	-

40 (a) The deferred income movement is as follows:

Description	National government	International funders/donors	Public contributions and donations	Total
<b>Balance b/f</b>	-	-	-	-
Additions during the year	-	-	-	-
Transfers to Capital fund	-	-	-	-
Transfers to statement of financial performance	-	-	-	-
Other transfers ( <i>Specify</i> )	-	-	-	-
<b>Balance C/F</b>	-	-	-	-

**41. Borrowings**

Description	2024/2025 FY	FY 2023,2024
	KShs	KShs
<b>Balance at beginning of the period</b>	-	-
External borrowings during the year	-	-
Domestic borrowings during the year	-	-
Repayments of external borrowings during the year	-	-
Repayments of domestic borrowings during the year	-	-

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Balance at end of the period	-	-
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**41. (a) Breakdown of Long- and Short-Term Borrowings**

Description	2024/2025 FY	FY 2023.2024
	KShs	KShs
Current Obligation	-	-
Non-Current Obligation	-	-
<b>Total</b>	-	-

**Notes to the Financial Statements (Continued)**

**42. Service Concession Arrangements**

Description	2024/2025 FY	FY 2023.2024
	KShs	KShs
Fair value of service concession assets recognized under PPE	-	-
Accumulated depreciation to date	-	-
Net carrying amount	-	-
Service concession liability at beginning of the year	-	-
Service concession revenue recognized	-	-
Service concession liability at end of the year	-	-

**43. Cash Generated from Operations**

Description	2024/2025 FY	FY 2023.2024
	KShs	KShs
Surplus for the year before tax	29,431,038.00	(7,581,827.00)
<b>Adjusted for:</b>		
Depreciation	4,719,976.00	2,517,532.00
Non-cash grants received	-	(474,273,135.00)
Impairment	-	-
Prior year adjustment	-	16,492,167.00
Gains and losses on disposal of assets	-	13,401,290.00
In kind contribution payments	-	474,273,135.00
Waivers and Exemptions	-	24,152,787.00
Contribution to provisions	-	-
Contribution to impairment allowance	-	-

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<b>Working Capital adjustments</b>		-
Increase in inventory	(12,255,216.00)	(35,652,185.00)
Increase in receivables	(64,523,240.00)	(55,848,048.00)
Increase in deferred income	-	
Increase in payables	23,477,269.00	50,678,672.00
Increase in payments received in advance	-	-
<b>Net cash flow from operating activities</b>	<b>(19,150,173.00)</b>	<b>8,160,388.00</b>

**Notes to the Financial Statements (Continued)**

**44. Financial Risk Management**

The entity's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The hospital's overall risk management programme focuses on the unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The hospital does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The entity's financial risk management objectives and policies are detailed below:

**(i) Credit risk**

The entity has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the hospital's management based on prior experience and their assessment of the current economic environment. The carrying amount of financial assets recorded in the financial statements representing the entity's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
At 30 June 2024	20,791,182.00	20,791,182.00	-	-
Receivables from exchange transactions	76,639,230.00	76,639,230.00	-	-
Receivables from –non-exchange transactions			-	-
Bank balances	43,409,144.00	43,409,144.00	-	-
<b>Total</b>	<b>140,839,555.00</b>	<b>140,839,555.00</b>	-	-
<b>At 30 June 2025</b>			-	-
Receivables from exchange transactions	141,162,470.00	141,162,470.00	-	-
Receivables from –non-exchange transactions	9,592,469.00	9,592,469.00	-	-
Bank balances	14,674,797.00	14,674,797.00	-	-

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<b>Total</b>	<b>165,429,736.00</b>	<b>165,429,736.00</b>	<b>-</b>	<b>-</b>
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**Notes to the Financial Statements (Continued)**

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the hospital has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The board of management sets the hospital's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

**(ii) Liquidity risk management**

Ultimate responsibility for liquidity risk management rests with the hospital's board of management who have built an appropriate liquidity risk management framework for the management of the entity's short, medium and long-term funding and liquidity management requirements. The entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the hospital under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
<b>At 30 June 2024</b>				
Trade payables	8,558,144.00	30,018,757.00	92,974,039.00	131,550,940.00
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
<b>Total</b>	<b>8,558,144.00</b>	<b>30,018,757.00</b>	<b>92,974,039.00</b>	<b>131,550,940.00</b>
<b>At 30 June 2025</b>				
Trade payables	17,899,153.00	35,491,538.00	101,637,519.00	155,028,210.00
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
<b>Total</b>	<b>17,899,153.00</b>	<b>35,491,538.00</b>	<b>101,637,519.00</b>	<b>155,028,210.00</b>

**Notes to the Financial Statements (Continued)**

**(iii) Market risk**

The hospital has put in place an internal audit function to assist it in assessing the risk faced by the entity on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls. Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the entity's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee.

The hospital's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the entity's exposure to market risks or the way it manages and measures the risk.

**a) Foreign currency risk**

The entity has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The carrying amount of the entity's foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

Description	KShs	Other currencies	Total
	Kshs		Kshs
<b>At 30 June 2024</b>	-	-	-
Financial assets (investments, cash, debtors)	-	-	-
Liabilities	-	-	-
Trade and other payables	-	-	-
Borrowings	-	-	-
Net foreign currency asset/(liability)	-	-	-

The entity manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting expected sales proceeds and matching the same with expected payments.

**Notes to the Financial Statements (Continued)**

Description	KShs	Other currencies	Total
	Kshs		Kshs
<b>At 30 June 2025</b>	-	-	-
Financial assets (investments, cash, debtors)	-	-	-
Liabilities	-	-	-
Trade and other payables	-	-	-
Borrowings	-	-	-
Net foreign currency asset/(liability)	-	-	-

**Foreign currency sensitivity analysis**

The following table demonstrates the effect on the hospital's statement of financial performance on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

Description	Change in currency rate	Effect on Profit before tax	Effect on equity
	Kshs	Kshs	Kshs
<b>20XX (previous year)</b>			
Euro	-	-	-
USD	-	-	-
<b>20XX (current year)</b>			
Euro	-	-	-
USD	-	-	-

**b) Interest rate risk**

Interest rate risk is the risk that the entity's financial condition may be adversely affected as a result of changes in interest rate levels. The hospital's interest rate risk arises from bank deposits. This exposes the hospital to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the hospital's deposits.

**Management of interest rate risk**

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

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**Sensitivity analysis**

The entity analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year.

**iv) Capital Risk Management**

The objective of the entity's capital risk management is to safeguard the Hospital's ability to continue as a going concern. The entity capital structure comprises of the following funds:

Description	Current Period	Comparative Period
	Kshs	Kshs
Revaluation reserve		-
Retained earnings	12,728,267.00	-
Capital reserve	65,067,116.00	-
<b>Total funds</b>	<b>77,795,383.00</b>	<b>-</b>
Total borrowings	155,028,210.00	-
Less: cash and bank balances	14,674,797.00	-
Net debt/ <i>(excess cash and cash equivalents)</i>	140,353,413.00	-
<b>Gearing</b>	71%	-

**Notes to the Financial Statements (Continued)**

**45. Related Party Balances**

**Nature of related party relationships**

Entities and other parties related to the entity include those parties who have the ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates, and close family members.

Makueni County Government is the principal shareholder of the entity, holding 100% of the hospital's equity interest. The National Government of Kenya has provided full guarantees to all long-term lenders of the entity, both domestic and external. The related parties include:

- i) The National Government;
- ii) The County Government;
- iii) Board of Directors;

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iv) Key Management

Description	2024/2025 FY	2023/2024 FY
	Kshs	Kshs
<b>Transactions with related parties</b>		
<b>a) Services offered to related parties</b>		
Services to xxx	-	-
Sales of services to xxx	-	-
<b>Total</b>	-	-
	-	-
<b>b) Grants from the Government</b>	-	-
Grants from County Government	-	-
Grants from the National Government Entities	-	-
Donations in kind	-	-
<b>Total</b>	-	-
	-	-
<b>c) Expenses incurred on behalf of related party</b>	-	-
Payments of salaries and wages for xxx employees	-	-
Payments for goods and services for xxx	-	-
<b>Total</b>	-	-
<b>d) Key management compensation</b>		
Directors' emoluments	-	-
Compensation to the medical Sup	-	-
Compensation to key management	-	-
	-	-
<b>Total</b>	-	-

**46. Segment Information**

The entity did not operate in different geographical regions or in departments

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**47. Contingent Liabilities**

Contingent liabilities	2024/2025 FY	2023/2024 FY
	Kshs	Kshs
Court case xxx against the hospital	-	-
Bank guarantees in favour of subsidiary	-	-
<b>Total</b>	-	-

**48. Capital Commitments**

Capital Commitments	2024/2025 FY	2023/2024 FY
	Kshs	Kshs
Authorised For	-	-
Authorised And Contracted For	-	-
<b>Total</b>	-	-

**49. Events after the Reporting Period**

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

**50. Ultimate and Holding Entity**

The entity is a County Corporation/ or a Semi- Autonomous Government Agency under the Department of health. Its ultimate parent is the County Government of Makueni.

**51. Currency**

The financial statements are presented in Kenya Shillings (Kshs) and all values are rounded off to the nearest shilling.

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**20. Appendices**

**Appendix 1: Progress on Follow Up of Auditor Recommendations**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/HEALTH/MAKUENIL5H/2022/2023/(20)	Material uncertainty related to sustainability of services	The hospital current ratio improved in the subsequent years.	Resolved	
OAG/HEALTH/MAKUENIL5H/2022/2023/(20)	Non-Disclosure of Employee cost	The employees' cost was disclosed in the subsequent years	Resolved	
OAG/HEALTH/MAKUENIL5H/2022/2023/(20)	Non-Disclosure of Property, Plant and Equipment	The county government had communicated an intent to carry out revaluation of assets  An updated asset Register is maintained	Not Resolved  Resolved	1 years
OAG/HEALTH/MAKUENIL5H/2022/2023/(20)	Inaccuracies in the statement of Cash Flows	The inaccuracies were corrected in the subsequent years	Resolved	
OAG/HEALTH/MAKUENIL5H/2022/2023/(20)	Non-submission of Quarterly Revenue Reports	Quarterly reports are submitted to county treasury on quarterly basis	Resolved	
OAG/HEALTH/MAKUENIL5H/2022/2023/(20)	Non-compliance with Requirements on Universal Health coverage	The management together with the county Health department will continue to allocate resources to	Not Resolved	1 year

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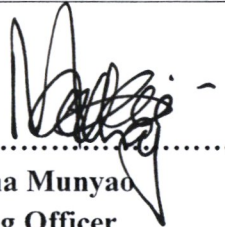
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		improve staffing progressively towards achieving the requirements as per the Kenya Quality Model for health checklist applicable to all level 4 and 5 in Kenya		
OAG/HEALTH/MAKUENIL5H/2022/2023/(20)	Managed Equipment Services (MES)-unutilized Medical Equipment	Managed Equipment Services (MES were serviced and maintained to ensure full utilization	Resolved	
OAG/HEALTH/MAKUENIL5H/2022/2023/(20)	Long outstanding trade and other payables	This was occasioned by reduced funding of the hospitals	Not Resolved	1 year
OAG/HEALTH/MAKUENIL5H/2022/2023/(20)	Failure to dispose Unserviceable motor vehicles	The management in liaison with the county department of health is in the process of disposing unrepairable motor vehicles	Not Resolved	1 year
OAG/HEALTH/MAKUENIL5H/2022/2023/(20)	Failure to Establish Audit Committee and Operations of internal Audit Unit	The hospital relies on the County Executive internal Audit to conduct audits.	Resolved	
OAG/HEALTH/MAKUENIL5H/2022/2023/(20)	Lack of Hospital Risk Management Policy	The hospital adopted and customized Count Risk policy and Guidelines	Resolved	
OAG/MKS/MAKUENICRH/2023/2024(18)	Non-Compliance with Kenya Quality Model for Health policy Guidelines	The management is currently working with the county public service board to address the identified staff shortages.  The facility received some few equipment from the county government to address the issue. Going forward the hospital will be	not Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		allocating a budget to purchase equipment.		
OAG/MKS/MAKUENICRH/2023/2024(18)	Long Outstanding Payables	The hospital management has strengthened follow up with SHA and other insurance providers to ensure timely settlement of claims which will reduce the outstanding payables	Not Resolved	1 year
OAG/MKS/MAKUENICRH/2023/2024(18)	Non Compliance with laws on staff Management	The management has taken steps to strictly adhere to the guidelines by the County Public Service Human Resource Manual; casuals shall only be engaged on urgent short term tasks and for a period not exceeding three months.	Resolved	
OAG/MKS/MAKUENICRH/2023/2024(18)	Failure to Dispose of Unserviceable Motor Vehicles	The management in liaison with the county department of health is in the process of disposing unrepairable motor vehicles	Not resolved	
OAG/MKS/MAKUENICRH/2023/2024(18)	Expiry of Medical Supplies	The management has implemented control measures such as regular stock reviews, adoption of First-expiry-First-Out (FEFO) method to ensure timely utilization and minimize expiries.	Resolved	1 year
OAG/MKS/MAKUENICRH/2023/2024(18)	Lack of a Board Work Plan and Board Charter.	The management developed the board work plan and Board charter.	Resolved	
OAG/MKS/MAKUENICRH/2023/2024(18)	Board's Failure to Establish an Internal Audit Function	The hospital relies on the County Executive internal Audit to conduct audits.	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/MKS/MAKUENICRH/2023/2024(18)	Failure to maintain a fixed asset register	The management has developed a comprehensive fixed asset Register as per the requirements	Resolved	



.....  
Ms Mantha Munyao  
Accounting Officer



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**Appendix II: Projects Implemented by The Entity**

**Projects**

Projects implemented by the Hospital Funded by development partners

Project title	Project Number	Donor	Period/ duration	Donor commitment	Separate donor reporting required as per the donor agreement (Yes/No)	Consolidated in these financial statements (Yes/No)
1						
2						

**Status of Projects completion**

SN	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
1							
2							
3							

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**Appendix III: Inter-Entity Confirmation Letter**

**Name of Transferring entity...County Government Of Makueni**

**Name of Beneficiary entity... Makueni County Referral Hospital**

Confirmation of amounts received by Makueni County Referral Hospital, as at 30 <sup>th</sup> June 2024					
Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
R11/HOSP/C1/H VOL. 078	15 <sup>th</sup> October 2024	276,960.00-		276,960.00	
UHC/HOSP/C1/H VOL.223	3 <sup>rd</sup> February 2025	14,000,000.00-		14,000,000.00	
R11/HOSP/CI/H VOL 079	12 <sup>th</sup> May 2025	499,020.00-		499,020.00	
<b>Total</b>		<b>14,775,980.00-</b>		<b>14,775,980.00</b>	

I confirm that the amounts shown above are correct as of the date indicated.

**Head of Accounts Department - Disbursing Entity:**

Name .....Eunice kabwere. Sign ..... Date .....

**Head of Accounts Department - Beneficiary Entity:**

Name .....savali wambua.... Sign ..... Date.....

**Appendix IV Reporting of Climate Relevant Expenditures**

Project Name	Project Description	Project Objectives	Project Activities	Quarter				Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

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**Appendix V: Disaster Expenditure Reporting Template**

Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

**Appendix VI: PPE Disclosure**

**ICT INFRASTRUCTURE**

<b>Asset Description</b>	<b>NO</b>	<b>Serial number</b>	<b>Make &amp; Model</b>	<b>Original Location</b>	<b>Current Location</b>	<b>Asset condition</b>
Computer (Laptops, Desktops, All-in-One Computers)	3	4WM4S63		ADMINISTRATIVE	ICT office	Working
Computer (Laptops, Desktops, All-in-One Computers)	1	1CZ93300N7	Hp	ADMINISTRATIVE	ICT OFFICE - MCRH	Working
UPS	1	9B2043A14177	APC	ADMINISTRATIVE	ICT Office - MCRH	Working
A3 Printer	1	W5Y2905002	Kyocera	ADMINISTRATIVE	ICT Office - MCRH	Working
Computer (Laptops, Desktops, All-in-One Computers)	1	B58HTP2	Dell	ADMINISTRATIVE	MCRH- CT SCAN UNIT RADIOLOGIST ROOM	Working
A4 Printer	1	VNFYC32992	Hp	ADMINISTRATIVE	MCRH - CT SCAN RADIOLOGIST ROOM	Working

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Computer (Laptops, Desktops, All-in-One Computers)	1	1CR1372ROS	HP	ADMINISTRATIVE	MCRH- Blood Donation Center	Working
UPS	1	K6001241000863	meser	ADMINISTRATIVE	Mcrh-Blood Donation Centre	Working
Computer (Laptops, Desktops, All-in-One Computers)	1	4CE150BX9D	HP	ADMINISTRATIVE	MCRH- Blood Donation Centre	Working
UPS	1	100613-008HPI 3121	Meser	ADMINISTRATIVE	Mcrh-Blood Donation Centre	Working
A4 Printer	1	CNDRQ186NH	HP	ADMINISTRATIVE	MCRH- Blood Donation Centre	Working
A4 Printer	1	VNF3B81413	HP	ADMINISTRATIVE	MCRH- Blood Donation Centre	Working
Computer (Laptops, Desktops, All-in-One Computers)	1	3CQ8511GF0	HP	ADMINISTRATIVE	MCRH- Labour ward	Working
UPS	1	310011874D81934800272	Cursor	ADMINISTRATIVE	Mcrh-LabourWard	Working
UPS	1	310011874D81934800200	Cursor	ADMINISTRATIVE	Mcrh-Post/CS	Working
Computer (Laptops, Desktops, All-in-One Computers)	1	3CQ35205TH	HP	ADMINISTRATIVE	MCRH- Post/CS	Working
A4 Printer	1	X5Z9012437	EPSON	ADMINISTRATIVE	MCRH-Post/CS	Working
Computer (Laptops, Desktops, All-in-One Computers)	1	CZC7288675	HP	ADMINISTRATIVE	MCRH- Post/CS	Working

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Computer (Laptops, Desktops, All-in-One Computers)	1	7D43PW2	Dell	ADMINISTRATIVE	MCRH - EOC	Working
A4 Printer	1	WDG3611062	Kyocera	ADMINISTRATIVE	MCRH- EOC	Working
Computer (Laptops, Desktops, All-in-One Computers)	1	PBD1526	Lenovo	ADMINISTRATIVE	MCRH - EOC	Working
Computer (Laptops, Desktops, All-in-One Computers)	1	B98XPV3	Dell	ADMINISTRATIVE	MCRH EOC	Working
A4 Printer	1	VNBKN702D6	Hp	ADMINISTRATIVE	MCRH EOC	Working
Computer (Laptops, Desktops, All-in-One Computers)	1	H633PW2	Dell	ADMINISTRATIVE	MCRH EOC	Working
UPS	1	Product key 874850C526DFD6	APC	ADMINISTRATIVE	MCRH EOC	Working
UPS	1	BX750MI-MS	APC	ADMINISTRATIVE	MCRH EOC	Working
UPS	1	productKey=95F327548058FF	APC	ADMINISTRATIVE	MCRH EOC	Working
Switch	1	2.18149E+12	Tp-link	COMPREHENSIVE CARE CENTER	MCRH EOC	Working
Computer (Laptops, Desktops, All-in-One Computers)	1	4CE334CM0G	HP	COMPREHENSIVE CARE CENTER	MCRH- Mother and Child Laboratory	Working
IP Phone	1	Ls-930	SQ	COMPREHENSIVE CARE CENTER	MCRH EOC	Working
Smart phone	1	R92X4178A3D	Samsung Galaxy	COMPREHENSIVE CARE CENTER	MCRH EOC	Working
TV	1	006EGLNLL232	LG	COMPREHENSIVE CARE CENTER	MCRH EOC	Working
Computer (Laptops, Desktops, All-in-One Computers)	1	4CE334CRC1	HP	COMPREHENSIVE CARE CENTER	MCRH- ANC	Working

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Computer (Laptops, Desktops, All-in-One Computers)	1	3CQ81336RJ	HP	COMPREHENSIVE CARE CENTER	MCRH- Mother and Child Pharmacy	Working
Computer (Laptops, Desktops, All-in-One Computers)	1	PSVC1E9048150040949600	Acer	COMPREHENSIVE CARE CENTER	Mcrh-Inpatient Records No 43	Working
Computer (Laptops, Desktops, All-in-One Computers)	1	8CG9123YLZ	HP	COMPREHENSIVE CARE CENTER	MCRH- Inpatient Records No 43	Working
Computer (Laptops, Desktops, All-in-One Computers)	1	3CQ7492LFP	HP	COMPREHENSIVE CARE CENTER	MCRH- Inpatient Records-NO 43	Working
Computer (Laptops, Desktops, All-in-One Computers)	1	3CQ4010CYP	Hp	COMPREHENSIVE CARE CENTER	Mcrh-Mortuary	Working
UPS	1	310011874D81934800151	Cursor	INPATIENT	Mcrh-Mortuary	Working
UPS	1	Ap-850VA	Cursor	INPATIENT	Mcrh-Mother and Child Laboratory	Working
UPS	1	Ap-850VA	Cursor	INPATIENT	Mcrh-ANC	Working
IP Phone	1	6FAKM738471	Panasonic	INPATIENT	Mcrh-Mortuary	Working
UPS	1	310011874D81934800196	Cursor	INPATIENT	Mcrh-Orthopardic technology	Working
Computer (Laptops, Desktops, All-in-One Computers)	1	3CQ40106PN	HP	INPATIENT	MCRH- Orthopedic Technology	good

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Furniture& fittings equipment

	Asset Description	Serial number	Original Location	Current Location	Asset condition
1	working table	4	procurement	procurement	good
2	metallic cabinet	4	procurement	procurement	good
3	chairs	6	procurement	procurement	good
4	working table	3	account office	accounts office	good
5	chairs	5	account office	accounts office	good
6	working table	4	casuaLTY	casualty	good
7	chairs	4	casuaLTY	casualty	good
8	working table	8	ward 1 med	ward 1 med	good
9	chairs	3	ward 2 surgical	ward 2 surgical	good
10	working table	4	ward 2 med	ward 2 med	good
11	metallic cabinet	6	orthopedic	orthopedic	good
12	working table	3	climics	clinics	good
13	chairs	4	opd	opd	good
14	working table	5	nbu	nbu	good
15	chairs	4	ward 5	ward 5	good
16	metallic cabinet	7	ward 1 surgical	ward 1 surgical	good
17	working table	3	oncology	oncology	good
18	chairs	4	public health office	public health office	good

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19	working table	3	admin office	admin office	good
20	plastic chairs	25	confrence hall	confrence hall	good
21	table	1	confrence hall	confrence hall	good
22	working table	2	laundry	laundry	good
23	metallic cabinet				good
24	chairs	4	laundry	laundry	good
25	working table	2	ward 5	ward 5	good
26	metallic cabinet	2	ward 5	ward 5	good
27	chairs	3	ward 5	ward 5	good
28	working table	2	hmu	hmu	good
29	chairs	4	hmu	hmu	good
30	plastic chairs				good
31	working table	2	oncology	oncology	good
32	chairs	5	oncology	oncology	good

Buildings Register								
	Description/ Name of building	Building ownership	Category (Building or investment property)	Building No.	Nearest town/ Shopping centre	Street	County	Remarks

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1	ADMINISTRATION BLOCK	Freehold	Building	1	WOTE	MAKUENI
2	WARD I SURGICAL	Freehold	Building		WOTE	MAKUENI
3	ACCIDENT & EMERGENCY	Freehold	Building	12	WOTE	MAKUENI
4	WARD 2 SURGICAL	Freehold	Building	2	WOTE	MAKUENI
5	WARD I MEDICAL	Freehold	Building	3	WOTE	MAKUENI
6	WARD 2 MEDICAL	Freehold	Building		WOTE	MAKUENI
7	LABARATORY BLOCK	Freehold	Building		WOTE	MAKUENI
8	RADIOLOGY BLOCK	Freehold	Building		WOTE	MAKUENI
9	PHYSIOTHERAPY BLOCK	Freehold	Building		WOTE	MAKUENI
10	WARD 5	Freehold	Building		WOTE	MAKUENI
11	BRAIN CENTER	Freehold	Building		WOTE	MAKUENI

LAND REGISTER						
Description of land	Category (Land or investment property)	Fair value/ Ministry of Lands zonal maps or land index	Disposal date/ Change of use date	Disposal value	Annual rental income (for investment property)	Remarks
MAKUENI COUNTY REFFERAL HOSPITAL	LAND					

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PLANT & MACHINERY							
Asset Description	Financed by/ source of funds	Serial number	Annual depreciation	Accumulated depreciation	Date of disposal	Disposal value	Asset condition
ELECTRIC SUCTION MACHINE		MOH-MDDMS-05-02-07186					GOOD
PATIENT MONITOR		MOH-MDDMS-05-02-07185					GOOD
ELECTRIC SUCTION MACHINE		MOH-MDDMS-05-02-07184					GOOD
VITAL SIGNS MONITORING INSTRUMENTS - OTHER		MOH-MDDMS-04-30-07183					GOOD
VITAL SIGNS MONITORING INSTRUMENTS - OTHER		MOH-MDDMS-04-30-07182					GOOD
DIATHERMY		MOH-MDDMS-04-30-07181					GOOD
ELECTRIC SUCTION MACHINE		MOH-MDDMS-04-29-07179					GOOD
CENTRIFUGE		MOH-MDDMS-04-28-07177					GOOD
PLASMA FREEZERS		MOH-MDDMS-04-28-07176					GOOD
OPERATING TABLES		MOH-MDDMS-04-28-07174					GOOD
OPERATING TABLES		MOH-MDDMS-04-28-07173					GOOD
VACCINE FREEZER		MOH-MDDMS-04-25-07172					GOOD

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INFANT WEIGHING SCALE		MOH-MDDMS-04-25-07171					GOOD
WEIGHING SCALE		MOH-MDDMS-04-25-07170					GOOD
WEIGHING SCALE		MOH-MDDMS-04-25-07169					GOOD
DIGITAL BLOOD PRESSURE MACHINE		MOH-MDDMS-04-25-07168					GOOD
DIGITAL BLOOD PRESSURE MACHINE		MOH-MDDMS-04-25-07167					GOOD
DIGITAL BLOOD PRESSURE MACHINE		MOH-MDDMS-04-25-07166					GOOD
PATIENT MONITOR		MOH-MDDMS-04-25-07165					GOOD
ELECTRIC SUCTION MACHINE		MOH-MDDMS-04-25-07164					GOOD
VENTILATION MONITORS		MOH-MDDMS-04-25-07163					GOOD
SYRINGE PUMPS		MOH-MDDMS-04-25-07160					GOOD
SYRINGE PUMPS		MOH-MDDMS-04-25-07159					GOOD
OXYGEN CONCENTRATORS		MOH-MDDMS-04-25-07157					GOOD
ANAESTHESIA MACHINE		MOH-MDDMS-04-25-07155					GOOD
DIATHERMY		MOH-MDDMS-04-25-07154					GOOD
WASHING MACHINE		MOH-MDDMS-04-24-07151					GOOD

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Light Meter		MOH-MDDMS-04-24-07150					GOOD
Light Meter		MOH-MDDMS-04-24-07149					GOOD
Light Meter		MOH-MDDMS-04-24-07148					GOOD
Light Meter		MOH-MDDMS-04-24-07145					GOOD
PLASTER CAST SAWS		MOH-MDDMS-04-24-07144					GOOD
AUDIOMETERS		MOH-MDDMS-04-24-07136					GOOD
WEIGHING SCALE		MOH-MDDMS-04-24-07132					GOOD
AUTOMATIC POSITIVE AIRWAY PRESSURE EQUIPMENT (CPA)		MOH-MDDMS-04-23-07131					GOOD
AUTOMATIC POSITIVE AIRWAY PRESSURE EQUIPMENT (CPA)		MOH-MDDMS-04-23-07130					GOOD
INFUSION PUMPS		MOH-MDDMS-04-23-07129					GOOD
AUTOMATIC POSITIVE AIRWAY PRESSURE EQUIPMENT (CPA)		MOH-MDDMS-04-23-07128					GOOD
MOBILE NEONATAL INCUBATORS		MOH-MDDMS-04-23-07126					GOOD
AUTOMATIC POSITIVE AIRWAY PRESSURE EQUIPMENT (CPA)		MOH-MDDMS-04-23-07125					GOOD
PHOTOTHERAPY EQUIPMENT		MOH-MDDMS-04-23-07124					GOOD
MOBILE NEONATAL INCUBATORS		MOH-MDDMS-04-23-07123					GOOD

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MOBILE NEONATAL INCUBATORS		MOH-MDDMS-04-23-07122					GOOD
MOBILE NEONATAL INCUBATORS		MOH-MDDMS-04-23-07120					GOOD
TRANSCUTANEOUS BILIRUBINOMETERS		MOH-MDDMS-04-23-07119					GOOD
SYRINGE PUMPS		MOH-MDDMS-04-23-07118					GOOD
TRANSCUTANEOUS BILIRUBINOMETERS		MOH-MDDMS-04-23-07116					GOOD
TRANSCUTANEOUS BILIRUBINOMETERS		MOH-MDDMS-04-23-07117					GOOD
TRANSCUTANEOUS BILIRUBINOMETERS		MOH-MDDMS-04-23-07115					GOOD
TRANSCUTANEOUS BILIRUBINOMETERS		MOH-MDDMS-04-23-07114					GOOD
SYRINGE PUMPS		MOH-MDDMS-04-23-07112					GOOD
SYRINGE PUMPS		MOH-MDDMS-04-23-07111					GOOD
INFUSION PUMPS		MOH-MDDMS-04-23-07110					GOOD
WEIGHING SCALE		MOH-MDDMS-04-23-07109					GOOD
AIR CONDITIONER		MOH-MDDMS-04-23-07108					GOOD
AIR CONDITIONER		MOH-MDDMS-04-23-07107					GOOD
SPACE HEATER		MOH-MDDMS-04-23-07106					GOOD

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VACCINE FREEZER		MOH-MDDMS-04-23-07105					GOOD
PHOTOEPILATION EQUIPMENT		MOH-MDDMS-04-23-07104					GOOD
DRUG REFRIGERATOR		MOH-MDDMS-04-23-07103					GOOD
DOMESTIC REFRIGERATOR		MOH-MDDMS-04-23-07102					GOOD
PHOTOTHERAPY EQUIPMENT		MOH-MDDMS-04-23-07101					GOOD
DRUG REFRIGERATOR		MOH-MDDMS-04-23-07100					GOOD
ELECTRIC SUCTION MACHINE		MOH-MDDMS-04-23-07099					GOOD
DRUG REFRIGERATOR		MOH-MDDMS-04-23-07098					GOOD
PULSE OXIMETERS		MOH-MDDMS-04-23-07097					GOOD
BIO SAFETY CABINET		MOH-MDDMS-04-23-07096					GOOD
BIO SAFETY CABINET		MOH-MDDMS-04-23-07093					GOOD
DRUG REFRIGERATOR		MOH-MDDMS-04-23-07092					GOOD
NEONATAL RADIANT WARMERS		MOH-MDDMS-04-23-07091					GOOD
CHEMOTHERAPY CHAIRS		MOH-MDDMS-04-23-07090					GOOD
CHEMOTHERAPY CHAIRS		MOH-MDDMS-04-23-07089					GOOD

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CHEMOTHERAPY CHAIRS		MOH-MDDMS-04-23-07088					GOOD
ANAESTHESIA MACHINE		MOH-MDDMS-04-23-07087					GOOD
CHEMOTHERAPY CHAIRS		MOH-MDDMS-04-23-07086					GOOD
CHEMOTHERAPY CHAIRS		MOH-MDDMS-04-23-07085					GOOD
PATIENT MONITOR		MOH-MDDMS-04-23-07084					GOOD
CHEMOTHERAPY CHAIRS		MOH-MDDMS-04-23-07083					GOOD
OPERATING TABLES		MOH-MDDMS-04-23-07082					GOOD
CHEMOTHERAPY CHAIRS		MOH-MDDMS-04-23-07081					GOOD
CHEMOTHERAPY CHAIRS		MOH-MDDMS-04-23-07080					GOOD
THEATRE OPERATING LAMP/LIGHT-MOBILE		MOH-MDDMS-04-23-07079					GOOD
CHEMOTHERAPY CHAIRS		MOH-MDDMS-04-23-07078					GOOD
NEONATAL RADIANT WARMERS		MOH-MDDMS-04-23-07073					GOOD
NEONATAL RADIANT WARMERS		MOH-MDDMS-04-23-07072					GOOD
WEIGHING SCALE		MOH-MDDMS-04-23-07071					GOOD
DIGITAL BLOOD PRESSURE MACHINE		MOH-MDDMS-04-23-07070					GOOD

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AUTO-LENSE GROOVER		MOH-MDDMS-04-23-07069					GOOD
AUTOCLAVE		MOH-MDDMS-04-23-07068					GOOD
OPHTHALMIC MICRODIATHERMY COAGULATORS		MOH-MDDMS-04-23-07060					GOOD
OPHTHALMIC MICRODIATHERMY COAGULATORS		MOH-MDDMS-04-23-07059					GOOD
CORNEAL CONFOCAL MICROSCOPES		MOH-MDDMS-04-23-07057					GOOD
CORNEAL CONFOCAL MICROSCOPES		MOH-MDDMS-04-23-07055					GOOD
INDIRECT OPHTHALMOSCOPE		MOH-MDDMS-04-23-07054					GOOD
MOBILE NEONATAL INCUBATORS		MOH-MDDMS-04-23-07053					GOOD
SLIT LAMPS		MOH-MDDMS-04-23-07052					GOOD
COMPUTERISED OPTICAL BIOMETERS		MOH-MDDMS-04-23-07051					GOOD
DRUG REFRIGERATOR		MOH-MDDMS-04-23-07050					GOOD
PATIENT MONITOR		MOH-MDDMS-04-23-07048					GOOD
AUTOMATIC LENS EDGER		MOH-MDDMS-04-23-07047					GOOD
INFUSION AND SYRINGE PUMP CONTROL SYSTEMS		MOH-MDDMS-04-23-07046					GOOD
Lense Meter		MOH-MDDMS-04-23-07045					GOOD

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AUTOREFRACTOMETER		MOH-MDDMS-04-23-07044					GOOD
NEONATAL RADIANT WARMERS		MOH-MDDMS-04-23-07043					GOOD
INFANT WEIGHING SCALE		MOH-MDDMS-04-23-07042					GOOD
Wall mounted oxygen		MOH-MDDMS-04-22-07033					GOOD
SPACE HEATER		MOH-MDDMS-04-22-07032					GOOD
WEIGHING SCALE		MOH-MDDMS-04-22-07031					GOOD
PARAFFIN WAX THERAPY DEVICE		MOH-MDDMS-04-22-07030					GOOD
VACCINE FREEZER		MOH-MDDMS-04-22-07029					GOOD
TENS (TRANSCUTANEOUS ELECTRICAL NERVER STIMULATION)		MOH-MDDMS-04-22-07028					GOOD
ULTRASOUND MASSAGER		MOH-MDDMS-04-22-07027					GOOD
HYDROCOLLATOR		MOH-MDDMS-04-22-07026					GOOD
Wall mounted oxygen		MOH-MDDMS-04-22-07010					GOOD
DIGITAL BLOOD PRESSURE MACHINE		MOH-MDDMS-04-22-07009					GOOD
PATIENT MONITOR		MOH-MDDMS-04-22-07004					GOOD
INFANT WEIGHING SCALE		MOH-MDDMS-04-22-07003					GOOD

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PATIENT MONITOR		MOH-MDDMS-04-22-06999					GOOD
NEONATAL RADIANT WARMERS		MOH-MDDMS-04-21-06997					GOOD
PULSE OXIMETERS		MOH-MDDMS-04-21-06996					GOOD
SYRINGE PUMPS		MOH-MDDMS-04-21-06995					GOOD
NEBULIZER		MOH-MDDMS-04-21-06994					GOOD
PULSE OXIMETERS		MOH-MDDMS-04-21-06993					GOOD
PULSE OXIMETERS		MOH-MDDMS-04-21-06992					GOOD
PULSE OXIMETERS		MOH-MDDMS-04-21-06991					GOOD
PULSE OXIMETERS		MOH-MDDMS-04-21-06990					GOOD
NEONATAL RADIANT WARMERS		MOH-MDDMS-04-21-06989					GOOD
PULSE OXIMETERS		MOH-MDDMS-04-21-06988					GOOD
INFANT WEIGHING SCALE		MOH-MDDMS-04-21-06987					GOOD
SYRINGE PUMPS		MOH-MDDMS-04-21-06986					GOOD
ELECTRIC SUCTION MACHINE		MOH-MDDMS-04-21-06985					GOOD
VENTILATION MONITORS		MOH-MDDMS-04-21-06984					GOOD

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INFUSION PUMPS		MOH-MDDMS-04-21-06983					GOOD
INFUSION AND SYRINGE PUMP CONTROL SYSTEMS		MOH-MDDMS-04-21-06982					GOOD
PATIENT MONITOR		MOH-MDDMS-04-21-06981					GOOD
NEONATAL INCUBATORS - HARDWARE ACCESSORIES		MOH-MDDMS-04-21-06980					GOOD
PAEDIATRIC PHOTOTHERAPY EQUIPMENT		MOH-MDDMS-04-21-06979					GOOD
NEONATAL INCUBATORS - HARDWARE ACCESSORIES		MOH-MDDMS-04-21-06978					GOOD
PHOTOTHERAPY EQUIPMENT		MOH-MDDMS-04-21-06977					GOOD
NEONATAL RADIANT WARMERS		MOH-MDDMS-04-21-06976					GOOD
PAEDIATRIC PHOTOTHERAPY EQUIPMENT		MOH-MDDMS-04-18-06975					GOOD
PHOTOTHERAPY EQUIPMENT		MOH-MDDMS-04-18-06974					GOOD
PHOTOTHERAPY EQUIPMENT		MOH-MDDMS-04-18-06973					GOOD
PAEDIATRIC PHOTOTHERAPY EQUIPMENT		MOH-MDDMS-04-17-06972					GOOD
PHOTOTHERAPY EQUIPMENT		MOH-MDDMS-04-17-06971					GOOD
NEONATAL RADIANT WARMERS		MOH-MDDMS-04-17-06970					GOOD
INFUSION AND SYRINGE PUMP CONTROL SYSTEMS		MOH-MDDMS-04-17-06969					GOOD

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PHOTOTHERAPY EQUIPMENT		MOH-MDDMS-04-17-06968					GOOD
INFUSION AND SYRINGE PUMP CONTROL SYSTEMS		MOH-MDDMS-04-17-06967					GOOD
INFUSION AND SYRINGE PUMP CONTROL SYSTEMS		MOH-MDDMS-04-17-06966					GOOD
PHOTOTHERAPY EQUIPMENT		MOH-MDDMS-04-17-06965					GOOD
MOBILE NEONATAL INCUBATORS		MOH-MDDMS-04-17-06964					GOOD
OPG		MOH-MDDMS-04-17-06963					GOOD
DRY THERMAL PRINTER X-RAY FILMS		MOH-MDDMS-04-17-06962					GOOD
DRY THERMAL PRINTER X-RAY FILMS		MOH-MDDMS-04-17-06961					GOOD
DRY THERMAL PRINTER X-RAY FILMS		MOH-MDDMS-04-17-06960					GOOD
INFUSION PUMPS		MOH-MDDMS-04-17-06959					GOOD
PHOTOTHERAPY EQUIPMENT		MOH-MDDMS-04-17-06958					GOOD
ULTRASOUND MACHINE		MOH-MDDMS-04-17-06944					GOOD
DRY THERMAL PRINTER X-RAY FILMS		MOH-MDDMS-04-17-06943					GOOD
MAMMOGRAPHY MACHINE		MOH-MDDMS-04-17-06933					GOOD
ADULT PULMONARY VENTILATORS		MOH-MDDMS-04-17-06932					GOOD

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C-ARM		MOH-MDDMS-04-17-06931					GOOD
GENERAL X-RAY MACHINE		MOH-MDDMS-04-17-06930					GOOD
ULTRASOUND MACHINE		MOH-MDDMS-04-17-06920					GOOD
AUTOCLAVE		MOH-MDDMS-04-17-06919					GOOD
MOBILE NEONATAL INCUBATORS		MOH-MDDMS-04-17-06915					GOOD
MOBILE NEONATAL INCUBATORS		MOH-MDDMS-04-17-06912					GOOD
PATIENT MONITOR		MOH-MDDMS-04-17-06911					GOOD
NEONATAL RADIANT WARMERS		MOH-MDDMS-04-17-06908					GOOD
PATIENT MONITOR		MOH-MDDMS-04-17-06907					GOOD
Coagulation Analyser		MOH-MDDMS-04-17-06905					GOOD
WHEELCHAIR		MOH-MDDMS-04-17-06865					GOOD
WATER BATH		MOH-MDDMS-04-17-06858					GOOD
HOT AIR OVEN		MOH-MDDMS-04-17-06856					GOOD
WEIGHING SCALE		MOH-MDDMS-04-17-06845					GOOD
GENERAL REFRIGERATOR		MOH-MDDMS-04-17-06844					GOOD

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BLOOD BANK REFRIGERATOR		MOH-MDDMS-04-17-06838					GOOD
GENERAL REFRIGERATOR		MOH-MDDMS-04-17-06832					GOOD
WEIGHING SCALE		MOH-MDDMS-04-17-06828					GOOD
QUANTSTUDIO PCR		MOH-MDDMS-04-17-06814					GOOD
DIGITAL BLOOD PRESSURE MACHINE		MOH-MDDMS-04-17-06813					GOOD
DIGITAL BLOOD PRESSURE MACHINE		MOH-MDDMS-04-17-06812					GOOD
GENE EXPERT MACHINE		MOH-MDDMS-04-17-06811					GOOD
COLD ROOM		MOH-MDDMS-04-17-06805					GOOD
MICROSCOPE		MOH-MDDMS-04-17-06792					GOOD
DIGITAL BLOOD PRESSURE MACHINE		MOH-MDDMS-04-17-06789					GOOD
BIO SAFETY CABINET		MOH-MDDMS-04-17-06781					GOOD
Urinalysis Analyser		MOH-MDDMS-04-17-06778					GOOD
CENTRIFUGE		MOH-MDDMS-04-17-06776					GOOD
HEMATOLOGY ANALYZER		MOH-MDDMS-04-17-06717					GOOD
GENERAL REFRIGERATOR		MOH-MDDMS-04-17-06714					GOOD

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WATER BATH		MOH-MDDMS-04-17-06707					GOOD
WATER BATH		MOH-MDDMS-04-17-06702					GOOD
CENTRIFUGE		MOH-MDDMS-04-17-06698					GOOD
AUTOCLAVE		MOH-MDDMS-04-17-06693					GOOD
BIO CHEMISTRY MACHINE		MOH-MDDMS-04-17-06688					GOOD
CULTURE INCUBATOR		MOH-MDDMS-04-17-06683					GOOD
IMMUNO CHEMISTRY		MOH-MDDMS-04-17-06681					GOOD
GENERAL REFRIGERATOR		MOH-MDDMS-04-17-06680					GOOD
GENERAL REFRIGERATOR		MOH-MDDMS-04-17-06675					GOOD
HOT AIR OVEN		MOH-MDDMS-04-17-06673					GOOD
BIO SAFETY CABINET		MOH-MDDMS-04-17-06649					GOOD
IMMUNO CHEMISTRY		MOH-MDDMS-04-17-06647					GOOD
IMMUNO CHEMISTRY		MOH-MDDMS-04-17-06646					GOOD
MICROSCOPE		MOH-MDDMS-04-17-06645					GOOD
DIGITAL BLOOD PRESSURE MACHINE		MOH-MDDMS-04-16-06644					GOOD

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DOMESTIC REFRIGERATOR		MOH-MDDMS-04-16-06643							GOOD
NEONATAL RADIANT WARMERS		MOH-MDDMS-04-16-06641							GOOD
PATIENT MONITOR		MOH-MDDMS-04-16-06628							GOOD
PATIENT MONITOR		MOH-MDDMS-04-16-06627							GOOD
PATIENT MONITOR		MOH-MDDMS-04-16-06620							GOOD
PATIENT MONITOR		MOH-MDDMS-04-16-06618							GOOD
PATIENT MONITOR		MOH-MDDMS-04-16-06617							GOOD
PATIENT MONITOR		MOH-MDDMS-04-16-06616							GOOD
PATIENT MONITOR		MOH-MDDMS-04-16-06615							GOOD
OXYGEN PLANT		MOH-MDDMS-04-16-06603							GOOD
POWER GENERATOR		MOH-MDDMS-04-16-06596							GOOD
CENTRIFUGE		MOH-MDDMS-04-16-06595							GOOD
ULTRASONIC CLEANING EQUIPMENT		MOH-MDDMS-04-16-06594							GOOD
AUTOCLAVE		MOH-MDDMS-04-16-06593							GOOD
AUTOCLAVE		MOH-MDDMS-04-16-06592							GOOD

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MICROSCOPE		MOH-MDDMS-04-16-06591					GOOD
PLASMA FREEZERS		MOH-MDDMS-04-16-06590					GOOD
HEMATOLOGY ANALYZER		MOH-MDDMS-04-16-06586					GOOD
BLOOD BANK REFRIGERATOR		MOH-MDDMS-04-16-06585					GOOD
BLOOD BANK REFRIGERATOR		MOH-MDDMS-04-16-06584					GOOD
LAB ROTATOR		MOH-MDDMS-04-16-06583					GOOD
CENTRIFUGE		MOH-MDDMS-04-16-06582					GOOD
MICROSCOPE		MOH-MDDMS-04-16-06581					GOOD
MICROSCOPE		MOH-MDDMS-04-16-06580					GOOD
CENTRIFUGE		MOH-MDDMS-04-16-06579					GOOD
BLOOD BANK REFRIGERATOR		MOH-MDDMS-04-16-06578					GOOD
CENTRIFUGE		MOH-MDDMS-04-16-06577					GOOD
MICROSCOPE		MOH-MDDMS-04-16-06576					GOOD
WEIGHING SCALE		MOH-MDDMS-04-16-06575					GOOD
WEIGHING SCALE		MOH-MDDMS-04-16-06574					GOOD

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DIGITAL BLOOD PRESSURE MACHINE	MOH-MDDMS-04-16-06572					GOOD
CENTRIFUGE	MOH-MDDMS-04-16-06567					GOOD
ELECTROLYTE ANALYZER	MOH-MDDMS-04-16-06566					GOOD
BIO CHEMISTRY MACHINE	MOH-MDDMS-04-16-06548					GOOD
VACCINE FREEZER	MOH-MDDMS-04-16-06539					GOOD
AUTOREFRACTOMETER	MOH-MDDMS-04-16-06533					GOOD
WATER TREATMENT PLANT	MOH-MDDMS-04-16-06532					GOOD
HAEMODIALYSIS EQUIPMENT	MOH-MDDMS-04-16-06531					GOOD
HAEMODIALYSIS EQUIPMENT	MOH-MDDMS-04-16-06529					GOOD
HAEMODIALYSIS EQUIPMENT	MOH-MDDMS-04-16-06530					GOOD
HAEMODIALYSIS EQUIPMENT	MOH-MDDMS-04-16-06528					GOOD
HAEMODIALYSIS EQUIPMENT	MOH-MDDMS-04-16-06527					GOOD
HAEMODIALYSIS EQUIPMENT	MOH-MDDMS-04-16-06526					GOOD
DRUG REFRIGERATOR	MOH-MDDMS-04-16-06523					GOOD
HAEMODIALYSIS EQUIPMENT	MOH-MDDMS-04-16-06511					GOOD

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HAEMODIALYSIS EQUIPMENT		MOH-MDDMS-04-16-06510					GOOD
HAEMODIALYSIS EQUIPMENT		MOH-MDDMS-04-16-06509					GOOD
HAEMODIALYSIS EQUIPMENT		MOH-MDDMS-04-16-06508					GOOD
VACCINE REFRIGERATOR		MOH-MDDMS-04-16-06459					GOOD
NEONATAL RADIANT WARMERS		MOH-MDDMS-04-16-06458					GOOD
VACCINE FREEZER		MOH-MDDMS-04-16-06457					GOOD
DRUG REFRIGERATOR		MOH-MDDMS-04-16-06450					GOOD
DIGITAL BLOOD PRESSURE MACHINE		MOH-MDDMS-04-16-06446					GOOD
AUTOCLAVE		MOH-MDDMS-04-15-06438					GOOD
AUTOCLAVE		MOH-MDDMS-04-15-06438					GOOD
MOH-MDDMS-04-15-06438		MOH-MDDMS-04-15-06438					GOOD

**BIOLOGICAL ASSETS**

NAME	AGE	KGS	cost	TYPE
mwende	9yrs	270	-	freshian
mueni	5yrs	240	-	freshian
katungulu	4.5yrs	220	-	freshian
winy	3.5 yrs	180	-	freshian

