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REPORT

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MURANG'A LEVEL 5 HOSPITAL

FOR THE YEAR ENDED
30 JUNE, 2025

COUNTY GOVERNMENT OF MURANG'A

200



MURANG'A LEVEL 5 HOSPITAL (Murang'a County Government)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2025

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



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1. Acronyms & Glossary of Terms

Provide a list of all acronyms and glossary of terms used in the preparation of this report e.g.

CSR	Corporate Social Responsibility
OSHA	Occupational Health & Safety Act
PFMA	Public Financial Management Act
MED SUP	Medical Superintendent
SHA	Social health authority
MTC	Medical Training College
MCH	Mother child health
CCC	Comprehensive care clinic
MRI	Magnetic resonance imaging
CT	Computed tomograph
CHS	Centre for Health Solutions
HMIS	Health Management Information System
Fiduciary Management	Key management personnel who have financial responsibility in the entity.

2. Key Entity Information and Management

(a) Background information

Murang'a County Referral Hospital is strategically located in Township location, Kiharu Constituency, and is approximately 200m from Murang'a Town just next to Medical Training College (MTC) Murang'a Campus. It is the regional County referral hospital and serves other neighbouring counties namely; Kirinyaga, Embu and Machakos.

The hospital was established in 1950s under the title of Natives Civil Hospital, Fort Hall. Later in 1962, was handed over to the Ministry of Health during the last stages of colonial government and has grown from being a Native Civil Hospital into a County Referral Hospital with a bed capacity of 270 and 58 cots. It was gazetted on 2nd March 1973, gazette notice No. 598.

The population in Murang'a town and also along Murang'a Thika road is growing. This population growth has led to increased need of critical health services in Murang'a county referral hospital which is known to giving perfect health services. In maternity services for example, the hospital records about 380 successful deliveries per month with a client flow of 400-500 clients per day and the increment expected to increase in the near future.

The institution has 11 wards for inpatient, two OPD blocks, Casualty, Pharmacy, Laboratory, Radiology department, MCH, Physiotherapy, Dental, Mortuary, Maintenance Unit, Records and Information department, CCC block and one Administration block. Recently the hospital made a commendable progress by establishing the CT-Scan and MRI centre to add to the previously established Renal unit and maternity theatre.

It is run by a cohesive, highly trained, committed and specialized human resource team of 400 members firmly anchored on the pillars of teamwork, self-sacrifice, collaboration, high rated services and evidence-based practices.

Currently, the hospital offers internship for Doctors, Nurses and Clinical officers and provides clinical placement for students from Murang'a Medical Training College. The Hospital has set precedence in residential mentorship, successfully demonstrating that knowledge can still be acquired at minimal cost and with significant benefits to the facilities.

Through support from the stakeholders, the hospital is among the four centres of excellence created by CHS in the region in collaboration with the hospital management. Centres of Excellence were originally created with the objective of developing ideal or close to ideal diagnostic, treatment and preventive services in resource-limited settings while serving as centres of learning. In this case, it offers more diverse and senior staff mix that allows for enhanced diagnostic, treatment and prevention services, efficient management systems and structured monitoring and evaluation services. This is achieved through creating competent teams, providing training and commodities, and service integration.

(b) Principal Activities

Vision

A model referral and Teaching Hospital.

Mission

To provide high quality health care services which are accessible, cost effective, equitable and sustainable to all Kenyans and to be a Teaching and Research Centre.

(c) Key Management

Murang'a management is under the following key organs:

- County department of health
- Board of Management
- Medical Superintendent
- Hospital Management Team

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(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Medical Superintendent	DR. FLORENCE NYAKWEYA
2.	Head of finance	ELIAS K KARUKU
3.	Head of supply chain	CATHERINE WANJA
4.	Administrator	JEDIDAH MURIGU
5.	Nursing Officer	MRS. ALICE GITAH

(Include all positions regarded as top management in your hospital).

Fiduciary Oversight Arrangements

- Clinical Research and Standards Committee.
- Audit committee
- Risk Committee

Key Entity Information and Management (continued)

(e) Murang'a level five Hospital Headquarters

P.O. Box 69-10200
MURANG'A, KENYA

(f) Murang'a level five Hospital Contacts

Telephone: (+254) 726715863
E-mail: murangahospital@gmail.com
Website:

(g) Murang'a level five Hospital Bankers

Kenya Commercial Bank.
A/C No. 1310126690

Murang'a Branch.

(h) Independent Auditors

Auditor General
Office of Auditor General

Murang'a level five Hospital (Murang'a County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya





(i) Principal Legal Adviser

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




(j) County Attorney

P.O. Box. 52-10200
Murang'a, Kenya





3. The Board of Management

Ref	Name	Residence	Details	Profession
1.	 KEVIN MBURU NYAMBURA	Township	Chairman. Businessman	Businessman
2.	WILLIAM KAMAU KIGO	Kigumo	Faith-Based	Businessman
3.	 ROSE MUTHONI KAMAU	Gatanga	NGO	Business woman
4.	 JOSEPH MUNYAU	Ithanga	PWD	Teacher
5.	 ISAAC MWANGI IRUNGU	Kahuro	Member	Medic


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6.	 PETER KARIUKI MWANGI	Kiharu	Member	Finance
7.	 PERPETUAL WANGU	Maragua	Women Representative	Business woman
8.	 DR FLORENCE KAGWAINI	Hospital	Member	Secretary

4. Key Management Team

Ref	Management	Academic Qualifications	Details
1.	 DR. FLORENCE NYAKWEYA Medical Superintendent	Masters of Science in Public Health and Epidemiology Bachelor of Medicine and Surgery (MBChB)	The hospital in charge.
2.	 JEDIDAH MURIGU Hospital Administrator	Bachelor in business management (strategic management option)	Administrative roles, in charge of all casuals.
3.	 ELIAS K KARUKU Accountant	Masters of science in finance and Economics. Bachelor of management in finance and banking	Finance management roles.
4.	 ALICE GITAHI Nursing officer in charge	Bachelor degree in midwifery	In charge of Nursing department.

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5.	 <p>CATHERINE WANJA Procurement officer in charge</p>	Bachelors of Science in Purchasing and Supplies Management.	In charge of procurement Department
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5. Chairman's Statement

It is a greater honour to be appointed a member of Murang'a hospital and the chairman of the hospital board as per requirement by health bill No. 43 of 2023. The board was inaugurated in early 2023, to serve and improve health facility services to the public.

As the board we have been able to familiarize ourselves with the hospital operations with assistance of various hospital management team.

We have identified Murang'a Level five Hospital as a facility with great potential, as it is strategically located and its catchment areas is vast where patients come for the services. This has been beneficial in improving the health of our members of the community.

The county government has launched a health Management Information System (HMIS) to help improve the delivery of medical services. This automation which is the first of its kind in a level five hospital in the country, will see patients registered electronically and their treatment records stored electronically.

The county government has been embarking on doing various infrastructures, renovations in wards, offices, theatres, and building of new wards which has allowed accommodation of many patients which in turn will increase revenue collection, and reduce patient congestion in the hospital. The county government has also been supplying essential drugs and non-pharmaceuticals commodities, lab reagents and other medical related items and equipment.

My trust is in the county government that as they continue supporting the facility together with our development partners, the hospital will grow even more for the betterment of our citizens.



.....
Name; Kevin Mburu Nyambura

Chairman to the Board

6. Report of The Medical Superintendent

Murang'a County Referral Hospital is strategically located in Township location, Kiharu Constituency, and is approximately 200m from Murang'a Town just next to Medical Training College (MTC) Murang'a Campus, and sits on a land of approximately 20 hectares. It is the regional County referral hospital and serves other neighboring counties namely; Kirinyaga, Embu, Kiambu, Nyeri and Machakos.

The hospital was established in 1950s under the title of Natives Civil Hospital, Fort Hall, as a dispensary. Later in 1962, it was handed over to the Ministry of Health during the last stages of colonial government and has grown from being a Native Civil Hospital dispensary, into a County Referral Hospital with a bed capacity of 496. The hospital recently expanded the inpatient capacity after the launch of a new hospital block, and renovations and expansion of our New Born Unit (NBU) is underway. We have also increased the capacity of the dialysis unit from 5 to 15.

The hospital management is led by a hospital board and the hospital management team in consultation with the county management including CECM, Chief Officers, the Director and County Health Management Team (CHMT) in order to realize the vision and the mission in place by H.E the Governor and National government policy and guidelines.

The hospital's catchment population in Murang'a and the neighboring counties is approximately 1 million. Population growth has led to increased need of critical health services in Murang'a County Referral Hospital which is known for offering quality health services. In maternity services for example, the hospital records about 380 successful deliveries per month with a client flow of 1,000-1,500 clients per day in the outpatient department and specialized clinics. This increment in patient numbers is expected to continue growing.

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The institution has 13 wards for inpatients admissions, two OPD blocks, Casualty, Pharmacy, Laboratory, Radiology department, MCH, Physiotherapy, Dental, Mortuary, Maintenance Unit, Records and Information department, CCC block and one Administration block. The hospital also has a 35-bed capacity Intensive Care Unit (ICU) that serves the larger central Kenya region. The hospital also has established CT-Scan and MRI centers to add to the previously established Renal unit and maternity theatre.

Murang'a level 5 hospital serves as the County Referral Hospital (CRH), and has capacity to attend to referral patients from within the county and the neighbouring counties. The hospital offers both curative and preventive services and notably, the flow of patients has been increasing with time owing to improved services. It is run by a cohesive, highly trained, committed and specialized human resource team of over 600 health care providers, firmly anchored on the pillars of teamwork, self-sacrifice, collaboration, high rated services and evidence-based practices.

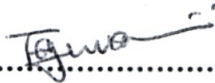
Currently, the hospital offers internship for Doctors, Nurses and Clinical officers and provides clinical placement for students from Murang'a Medical Training College and institutions that offer training in health sciences. The Hospital has set precedence in residential mentorship, successfully demonstrating that knowledge can still be acquired at minimal cost and with significant benefits to the facilities. We also have regular Continuous Medical Education in the facility to ensure health workers are up to date with current medical practices.

Through support from the stakeholders, the hospital is among the four centers of excellence created by CHS in the region in collaboration with the hospital management. Centers of Excellence were originally created with the objective of developing ideal or close to ideal diagnostic, treatment and preventive services in resource-limited settings while serving as centers of learning. In this case, it offers more diverse and senior staff mix that allows for enhanced diagnostic, treatment and

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prevention services, efficient management systems and structured monitoring and evaluation services. This is achieved through creating competent teams, providing training and commodities, and service integration.

During the year through intervention of County government, we have been able to digitalize revenue collections that has in turn increased the revenue collected when compared with previous years the same period.


.....

Name

Secretary to the Board

Murang'a level five Hospital (Murang'a County Government)
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7. Statement of Performance Against Predetermined Objectives

Murang'a level 5 hospital has 5 strategic pillars/ themes/issues and objectives within the current Strategic Plan for the FY 2023/2024- FY 2026/2027. These strategic pillars/ themes/ issues are as follows:

Pillar /theme/issue 1: Establish efficient and effective governance system

Pillar/theme/issue 2: Quality Improvement Services

Pillar/theme/issue 3: Enhanced customer experience

Pillar/theme/issue 4: Optimize financial performance

Pillar/theme/issue 5: Learning and research.

Murang'a level 5 hospital its annual work plans based on the above 5 pillars/Themes/Issues. Assessment of the Board's performance against its annual work plan is done on a quarterly basis. The Murang'a level 5 hospital achieved its performance targets set for the FY 2024/2025 period for its five strategic pillars, as indicated in the diagram below:

NO.	STRATEGIC OBJECTIVES	STRATEGIES	ACTIVITIES	ACHIEVEMENTS
1.	Establish efficient and effective governance system	Define and rationalize structure	To have an organogram	100%
		Role definition and Job description	To create awareness for JDs, TOR for all hospital committees	100%
		Performance appraisal	Tracking performance appraisals with feedback	80%
			Customer feedback through client satisfaction survey	80%
2	Quality Improvement Services	Improved provision of medical equipment	Skills training	75%
			Procure and maintain essential equipment	75%
			Quality assurance monitoring	70%
	Enhanced patient experience		Display and observe service charter	100%
			Set up client feedback channels	100%
			Reduce turnaround time	70%
			Expand scope of services	80%
	Efficient service delivery		Hire adequate skilled personnel	75%
			Set up policies, guidelines and SOPs	75%
			Set up internal and external control system	85%

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3	Enhanced customer experience	Optimize customer experience	Customer satisfaction survey	100%
			Implement customer feedback mechanism	100%
			Display service charter	100%
			Establish a customer care desk	100%
		Enhance service delivery	Audit the charter	75%
			Develop a customer navigation algorithm	60%
			Signage	80%
		Expand and promote services	Upgrade existing services e.g., upgrading departments	80%
Establish new core services eg ICU	100%			
4	Optimize financial performance	Increase revenue generation	Develop innovative packages	100%
			Increase client numbers	100%
			Structured training/ costing	80%
			Incentive systems	75%
			Costing and charges rationalization	80%
		Minimize revenue leakage	Structured waiver policy	100%
			Networking (automation revenue systems)	100%
			Set up an incentive system	100%
		Rational utilization of funds	Clear linkage of planning and budgeting	80%
		5	Learning and research	Develop and implement a research fund
System for research management	Policies and guidelines for partnership through MOU. eg MTC, JKUAT, UON, MKU			80%
Infrastructure for training	Set up resource centres.			60%
Health Information management system (HIMS)	Create Space and set up an ICT centre			85%
Continuous Medical Education (CMEs)	Budget for trainings and meetings			100%
	Adjunct faculty			85%

8. Corporate Governance Statement

As Murang'a hospital healthcare corporate governance empowers to redefine their strategies, putting the patient at the heart of their operations. Transparent and stake-holder centric governance. Practices cultivate trust and inspire loyalty, while leveraging technology propels healthcare organisations into an area of data-driven decision making.

Patients- centric governance, transparent decision making, sustainability and ethical practices are key components of governance models employed by county government. By placing the patients at the heart our operations and incorporating responsible health workers, hospital has built trust with stakeholders, improve patients' outcomes, and create a sustainable and successful future in the competitive healthcare landscape.

By prioritizing patient-centric governance, transparency, and embracing technology, Murang'a hospital has chart a path to unappalled success and make a lasting impact on the lives of thousands. The future of healthcare in Murang'a beckons-seize the opportunity tom transform community and embrace a patient-centric future. The journey may be challenging, but the rewards are beyond measure.

As the hospital management we embrace accountability to the public as required bt the PFM Act 2012and chapter 12 of the Kenyan constitution 2010. In this regard, there is a hospital board legally constituted representing all categories required by health bill. The board has managed to meet thrice since they were appointed early year 2023.

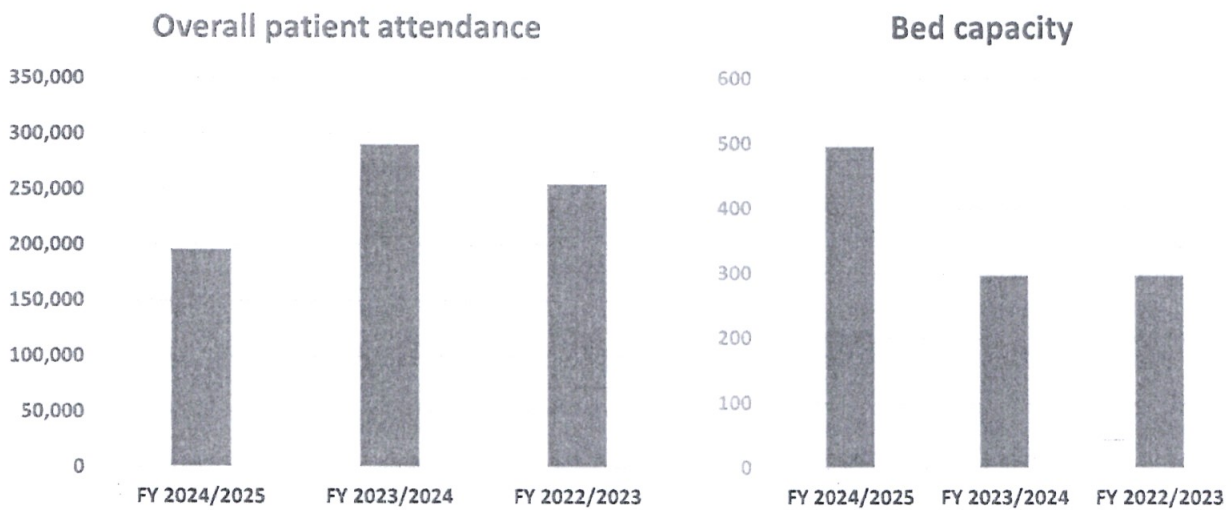
The appointment of the board was done by the governor and gazetted as per requirement of the law. They are to operate for the period of their tenure. There was induction training after the appointment and other training to ensure they have a vast knowledge about healthcare services. They are paid sitting allowance and transport reimbursement that is to say they are not paid monthly salary; the rate of allowance is well guided by salary and remuneration commission circular.

The board has managed to meet when need arises to enquire of a prompt issue that call for their attention. The management ensures the board is adequately facilitated as key execute their mandate.

9. Management Discussion and Analysis

Clinical/operational performance

	FY 2024/2025	FY 2023/2024	FY 2022/2023
<i>Bed capacity of the hospital</i>	496	297	297
<i>Overall patient attendance during the year for both inpatient and outpatient</i>	195,757	290,459	254,855
<i>Accident and Emergency attendance</i>	22,798	8,029	7,184
<i>Average length of stay for in patient</i>	14 DAYS	7 days	7 days
<i>Bed occupancy rate</i>	100%	102%	100%



There was an increased bed capacity due to the new building that was put up and launched in July 2025 by the county government.

There is a drop in overall patient's attendance comparing with FY 2023/2024, this due to telemedicine program that does not require to visit the facility physically, they do it online that is coordinated centrally at its hub in a sub county hospital. Also, the county government has launched more level 2 and three facilities to de-congest referral hospital. These facilities take care of primary health care which has majority of the population.

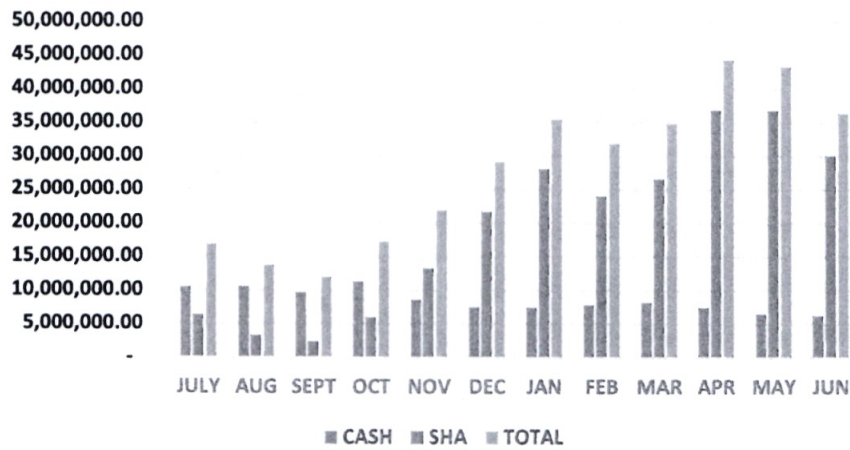
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Financial performance that includes: -

○ *Revenue sources*

REVENUE ANALYSIS FY 2024/2025				REVENUE ANALYSIS FY 2023/2024		
MONTH	CASH	SHA	TOTAL	CASH	NHIF	TOTAL
JULY	10,479,225	6,326,500	16,805,725	5,093,961	9,580,000	14,673,961
AUG	10,509,850	3,233,500	13,743,350	5,529,381	9,794,890	15,324,271
SEPT	9,648,888	2,336,400	11,985,288	5,740,045	10,032,020	15,772,065
OCT	11,312,691	5,911,083	17,223,774	6,582,444	9,654,781	16,237,225
NOV	8,615,939	13,283,827	21,899,766	6,265,887	11,484,400	17,750,287
DEC	7,501,59	21,688,787	29,190,38	5,741,714	9,532,600	15,274,314
JAN	7,448,04	28,079,252	35,527,299	7,015,186	9,536,300	16,551,486
FEB	7,875,181	24,037,053	31,912,23	8,519,192	10,480,369	18,999,56
MAR	8,220,485	26,619,750	34,840,235	7,726,930	5,540,500	13,267,430
APR	7,459,342	36,887,871	44,347,213	3,171,268	6,422,000	9,593,268
MAY	6,527,005	36,826,522	43,353,527	5,182,482	1,228,000	6,410,482
JUN	6,300,02	30,096,350	36,396,375	7,762,359	8,525,000	16,287,35
	101,898,271	233,439,473	335,337,744	74,330,849	101,810,860	176,141,709

REVENUE ANALYSIS FY 2024/2025



There was an increase in revenue collection on average both cash and insurance when comparing fy 2024/2025 with fy 2023/2024. The cash collection has shown gradual decline this is because the county Government in collaboration with national government has enhanced SHA patients' registration thus many shifted to the insurance mode of payment which has drastically increased the SHA claims at a rate of 43% increase.

There is a future projected increase trend in collections due to SHA registration uptake.

o *Utilisation of funds*

The hospital has managed to utilize all the available money with authority granted by the chief officer health. we have managed to clear most of the bills. However, SHA has not managed to reimburse all claimed money thus the hospital was not able to clear all the current bills as indicated in trade payables section note 36.

10. Environmental And Sustainability Reporting

i) Sustainability strategy and profile

The accounting officer should make a broad overview about global political and macroeconomic trends affecting sustainability priorities, e.g. climate change, make reference to international sustainability best practices frameworks e.g. Sustainable Development Goals (SDG) and the entity's sustainability priorities and policy framework. Discuss the entity's key achievements, failures and mitigation measures during the reporting period. Provide information on the entity's service delivery charter and procedures on contracts management e.g. proportion of contracts allocated to local suppliers/contractors/ special groups (Youth, Women) and PWD categories.

ii) Environmental performance

Outline clearly the environmental policy guiding the organization and provide evidence of implementation of the policy. Outline successes, shortcomings, and mitigation measures, efforts to manage biodiversity, effective waste management (reduce, reuse, recycle, disposal methods) and efforts to reduce the environmental impact of the organization's products (e.g., automation of systems-paperless offices, reduced use of plastic bottles, provision of bins for segregation of waste in the compound, packaging that is biodegradable, maintaining vehicles to reduce Co2 emissions). Discuss initiatives around climate change (e.g. climate smart technologies- drought resistant crop varieties, eco-toilets, eco jikos, green buildings- designed with automated lightings, open areas with natural lights, solar lighting and heating system)

1. Choices of products is done with consideration of minimal waste potential, less carbon emission and biodegradability of product & package materials.
2. Ensuring environmentally safe waste treatment for the waste from the products supplied to the hospital by use of modern (microwave and shredder) waste treatment system for all hazardous wastes.
3. Shifting waste treatment site to avoid air pollution within the hospital especially following expansion of the hospital (new block with casualty, wards and theatre)
4. Construction of a new back up waste burning chamber with bigger capacity to match increased services and subsequent higher waste generation
5. Proper disposal of waste for approved municipal site.
6. Protection of wastes from scavenging and leachate by fencing waste storage/treatment areas and sheltering, as well as prompt removal.

7. Products with potential harm to humans and environment as required to have a bio hazard label.
8. All health workers are sensitized and provided with personal protective equipment against hazardous products as wastes.
9. Use of electricity for most of the energy needs in the hospital to minimize air pollution from carbon intensive energy sources.
10. All liquid waste drainage as connected safely to the municipal sewer and routine checks as drainage maintenance ensured
11. Over 90% hospital is paved with concrete slabs or cabro tiles to eliminate dust and muddy nuisances hence reduced quantities of cleaning resources
12. Borehole water supply system is coupled with the Murang'a water services company to minimize power consumption and high carbon credit by supply company

i) Employee welfare

Recruitment in Murang'a County Referral Hospital is done by the County Public Service Board (CPSB) pursuant to Article 10, Article 27, Article 56, Article 232 (1)(h) of the Constitution of Kenya, County Government Act of 2012, employment Act among other relevant legislations which promote Ethnic diversity and Anti-discrimination.

Murang'a County Referral Hospital holds Continuous Medical Education to enhance capacity building and skills for the employees. The Murang'a County Executive facilitates long and short courses for employees (Human Resource Policy and Procedures Manual (2016). Performance Management, rewards and Sanctions are done quarterly using prescribed forms by the Directorate of Performance Management.

Pursuant to section 44 of the Occupational Safety and Health Act, 2007, Murang'a County Referral Hospital is registered with the Directorate of Occupational Safety & Health service (DOSHS) with annual renewal and also conducts annual self-assessment (DOSHS 21B). To reduce work place injuries, MCRH has conducted two safety trainings on proper equipment handling, first aid and PPE use with the help of the Directorate of disaster management, implemented safety policies and procedures, establish Standard Operating Procedures (SOP) for hazardous tasks.

ii) Market place practices-

Responsible competition practice.

- a) Murang`a County Referral Hospital has displayed the service charter in all service points within the facility. All services are automated via HMIS -AFYAKE and all payments done via a cashless system (*267#).
- b) The facility with the help of the Department of Public Service and Administration conducted one training on Anti-Corruption and Economic Crimes Act (2003), Public Officer Ethics Act (2003) and the Leadership and Integrity Act (2012) to various managers and also during the induction of new employees.
- c) All procurement data planning, tender notices, awards, and contracts are published proactively in the Murang`a County E-procurement System. Full deployment of the E-procurement system has supported automated tender publishing, digital submissions, and real-time data visibility reducing manipulation or manual interference. Procurement is done in line with Article 227 of Kenya`s Constitution which mandates that all public procurement be fair, equitable, transparent, competitive and cost-effective. To reinforce these principles, the Public Procurement and Asset Disposal Act (PPADA) has assisted in creating and implementing structured tendering methods (open, restricted, quotations, direct procurement) and enabling debarment of violators.
- d) Pursuant to the Kenya Quality Model for Health (KQMH), Murang`a County Referral Hospital has established quality improvement teams, conducted regular clinical audits and actively engaged in feedback loops with patients and staff to maintain a standard based and trusted facility.

iii) Corporate Social Responsibility / Community Engagements

Murang`a County Referral hospital staff conduct CSR activities in various institutions including prisons, children`s homes and schools, where they offer free medical services.

Staff welfare

Hiring policy

Hiring is done by the public service board. A policy has an act that guide on the process to take depending on what level.

Following factors are considered Gender balancing. Example if the Chair of a board is a Gentleman, the Secretary ought to be a lady and vice versa.

2/3 rule. One tribe or ethnicity dominance should be avoided.

Disability mainstreaming. Persons with disability should be given a chance or slot as long as one

is qualified and can add input or value to a committee or board. At the hospital level we do not have board to hire staff but have formed a welfare to cater for the social welfare of all the staff. The welfare is on the very initial stages yet to be registered with a proposed Chair, Secretary and the treasurer comes from the departmental head whose staff has been affected.

staff injury benefit act

If a staff is injured while on duty and not out of negligence, Compensation can be done but the the following to be observed

1. Report to immediate supervisor
2. Treatment and clinical notes taken as proof by qualified consultant
3. The report is taken to Nairobi for analysis and if qualified, awarded.
4. The insurance premium is used to compensate. If the county does not have insurance for staff, then the finance office advises on how the staff can be compensated. Health being a devolved function, final stages are escalated to the county for execution

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11. Report of The Board of Management

The Board members submit their report together with the Audited Financial Statements for the year ended June 30th 2023, which show the state of the Murang'a level five Hospital affairs.

Principal activities

The principal activities of the entity are to provide the highest standards of healthcare services to all residents of Murang'a county, where we have a team of medical professionals, faculty and staff.

Results


The results of the entity for the year ended June 30th 2025 are set out on pages 1 to 8.

Board of Management

The members of the Board who served during the year are shown on page (vii). During the year, Ended 30th June 2025.

Auditors

The Auditor General is responsible for the statutory audit of the Murang'a level five hospital in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

.....


Name; Dr. Florence Kagwaini

Secretary to the Board

12. Statement of Board of Management's Responsibilities

Section 164 of the Public Finance Management Act, 2012 requires the Board of Management to prepare financial statements in respect of Murang'a level five Hospital, which give a true and fair view of the state of affairs of the Murang'a level five Hospital at the end of the financial year/period and the operating results of the Murang'a level five Hospital for that year/period. The Board of Management is also required to ensure that the Murang'a level five Hospital keeps proper accounting records which disclose with reasonable accuracy the financial position of the Murang'a level five Hospital. The council members are also responsible for safeguarding the assets of the Murang'a level five Hospital.

The Board of Management is responsible for the preparation and presentation of the Murang'a level five Hospital financial statements, which give a true and fair view of the state of affairs of the hospital for and as at the end of the financial year (period) 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 Murang'a level five Hospital; (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 the Murang'a level five 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 and . The Board members are of the opinion that the Murang'a level five Hospital financial statements give a true and fair view of the state of Murang'a level five Hospital transactions during the financial year ended June 30, 2025, and of the Murang'a level five Hospital financial position as at that date. The Board members further confirm the completeness of the accounting records maintained for the Murang'a level five Hospital, which have been relied upon in the preparation of the Murang'a level five Hospital financial statements as well as the adequacy of the systems of internal financial control.

In preparing the financial statements, the Directors have assessed the Fund's ability to continue as a going concern OR

Nothing has come to the attention of the Board of management to indicate that the Murang'a level five 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 15/11/2025 and signed on its behalf by:

.....

Name: Kevin Mburu Nyambura
Chairperson
Board of Management

.....

Name: Dr. Florence Kagwaini
Accounting Officer

REPUBLIC OF KENYA



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

REPORT OF THE AUDITOR-GENERAL ON MURANG'A LEVEL 5 HOSPITAL FOR THE YEAR ENDED 30 JUNE, 2025 – COUNTY GOVERNMENT OF MURANG'A

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 Murang'a Level 5 Hospital set out on pages 1 to 44, which comprise of the statement of financial position as at

Report of the Auditor-General on Murang'a Level 5 Hospital for the year ended 30 June, 2025 – County Government of Murang'a

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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Murang'a Level 5 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 Facilities Improvement Financing Act, 2023 the County Governments Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Failure to Disclose Assets in the Financial Statements

The statement of financial position and as disclosed in Note 32 to the financial statements reflects Kshs.188,482,758 in respect to property, plant and equipment. Examination of the asset register revealed that the Hospital is in possession of motor vehicles, medical equipment, furniture and computer accessories of undetermined values. The Hospital also has staff quarters valued at Kshs.146,680,142 which Management say belong to the Ministry of Housing, but are in their asset register. All these have not been included in the financial statements despite them being in use and in good condition.

In the circumstances, the accuracy and completeness of the property, plant and equipment balance of Kshs.188,482,758 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Murang'a Level 5 Hospital's 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.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects total actual expenditure of Kshs.313,628,865 against total actual receipts on a comparable basis of Kshs.372,654,530 resulting to an under-expenditure of Kshs.59,025,665 or approximately 16%.

From the above analysis, Murang'a Level 5 Hospital under absorbed the approved budget by Kshs.59,025,665.

This is an indication of lack of proper planning for efficient and effective budgetary execution leading to denied promised and expected services to the citizens of Murang'a County.

My opinion is not modified in respect of this matter.

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 effects of the matter described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the prior years' audit report, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on the Effectiveness of Internal Controls, Risk Management and Governance respectively. Review of the status during audit of the Hospital in 2024/2025 revealed that the following matters remained unresolved.

	Financial Year	Audit Issue
1	2023/2024	Variance Between Financial Statements Balances and Supporting Schedules
2	2023/2024	Inconsistencies in Inventory Count
3	2023/2024	Unsupported Receivables from Exchange Transactions
4	2023/2024	Failure to Prepare a Procurement Plan
5	2023/2024	Deficiencies in Implementation of Universal Health Coverage
6	2023/2024	Incomplete Accounting Records

Other Information

The Management is responsible for the Other Information set out on page iii to xxvi which comprise of Key Entity Information and Management, The Board of Management, Key Management Team, Chairman's Statement, Report of the Medical Superintendent, 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's 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 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 on Lawfulness and Effectiveness in the Use of Public Resources section of my report, 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. Non-Compliance with The Levy Order, 2023

The statement of financial performance and as disclosed in Note 21 to the financial statement reflects general expenses of Kshs.35,255,174. Included in the amount is Kshs.11,195,877 paid to suppliers of goods and services. However, the Hospital failed to recover and remit the capacity building levy to Public Procurement Regulatory Authority contrary to paragraphs 5 and 6 of Public Procurement Regulatory Authority Circular No 01/2024 which provides that procuring entities shall remit the Levy amounts to the Authority through the eCitizen payment platform by the 20th day of the subsequent month.

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

2. Failure to Tag the Hospital Assets

The statement of financial position and as disclosed in Note 32 to the financial statements reflects Kshs.188,482,758 in respect to property, plant and equipment. Review of records and physical verification of the Hospital assets revealed that the assets, including furniture and fittings, computers, and other equipment, had not been serialized or tagged for identification. This is contrary to paragraph 77 (6 and 7) of The National Treasury guidelines on asset and liability management in the public sector dated March 2020 which provides that the Accounting Officer shall develop and implement an asset identification system and that all assets purchased shall be identified/tagged upon receipt from suppliers and, before they are issued out to user departments. The tag number of each asset shall be included in the asset register.

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

3. Deficiencies in Implementation of Universal Health Coverage

Review of records and physical inspection of the Hospital assets to confirm effectiveness in service delivery, equipment used and medical specialists at the time of audit in the month of October 2025, revealed that the Hospital did not meet the requirements of Kenya Quality Model for Health Policy guidelines due to staff deficits by five hundred and sixty-nine (569) staff members or 69% of the authorized establishment as shown below:

Staff Requirements	Level 5 Standards	No. in Hospital	Variance	Percentage (%)
Medical Officers	50	11	39	78%
Dental Officers	30	1	29	97%
Radiographers	23	8	15	65%
Nutritional & Dietetics Officers	38	7	31	81%
Registered Clinical Officers	83	38	45	54%
Physiotherapists	17	7	10	59%
Kenya Registered Community Health Nurses	578	178	400	69%
Total	819	250	569	69%

In the circumstances, the Hospital may not be in a position to deliver on its mandate.

4. Non-Compliance with Law on Staff Ethnic Diversity

The statement of financial performance and as disclosed in Note 16 to the financial statements reflect Kshs.4,363,000 in respect of employee cost. Review of the payroll and human resource records revealed that out of a total workforce of five hundred and seventy-six (576) employees, four hundred and ninety-four (494), accounting for 86%, comprised of staff drawn from one ethnic community. This is contrary to Section 7(2) of the National Cohesion and Integration Act, 2008 which provides that no public establishment shall have more than one third of its staff from the same ethnic community.

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

5. Undisclosed and Inoperative Oxygen Plant

The statement of financial position and as disclosed in Note 32 to the financial statements reflects property, plant and equipment balance of Kshs.188,482,758. Audit verification revealed existence of an oxygen plant described as Novair Oxygen Plant. However, the same was not included in the asset register or in the financial statements. Information available indicate that the Oxygen Plant has a capacity to serve all Murang'a County Hospitals thereby saving on cost of purchasing oxygen from external suppliers. However, during the month of February 2025, the oxygen plant broke down and from then has not been in capacity to produce and deliver oxygen to the Hospital. The Hospital has been forced to heavily rely on AMREF oxygen supply.

In the circumstances, the service delivery has been adversely affected at hospitals within Murang'a County.

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, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

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 the Management and the 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

25 November, 2025

Muranga Level 5 Hospital (Muranga County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025


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

Description	Note	FY 2024/2025	FY 2023/2024
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from the County Government	6	-	-
In-kind contributions from the County Government	7	6,689,885	-
Grants from donors and development partners	8	19,000	-
Transfers from other Government entities	9	-	-
Public contributions and donations	10	16,144,992	11,712,889
		22,853,877	11,712,889
Revenue from exchange transactions			
Rendering of services- Medical Service Income	11	335,337,744	74,330,849
Revenue from rent of facilities	12	-	-
Finance /Interest Income	13	-	-
Miscellaneous Income	14	2,507,800	591,000
Revenue from exchange transactions		337,845,544	74,921,849
Total revenue		360,699,421	86,634,738
Expenses			
Medical/Clinical costs	15	242,933,173	39,379,569
Employee costs	16	4,363,000	23,000
Board of Management Expenses	17	232,000	104,000
Depreciation and amortization expense	18	4,123,129	-
Repairs and maintenance	19	8,010,641	4,016,150
Grants and subsidies	20	22,834,877	-
General expenses	21	35,255,174	12,289,141
Finance costs	22	-	-
Total expenses		317,751,994	55,811,860
Other gains/(losses)			
Gain/Loss on disposal of non-Current assets	23	-	-


Murang'a level five Hospital (Murang'a County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

Description	Note	FY 2024/2025	FY 2023/2024
		Kshs	Kshs
Unrealized gain on fair value of investments	24	-	-
Medical services contracts Gains/Losses	25	(3,327,689)	-
Impairment loss	26	-	(-)
Gain on foreign exchange transactions		-	-
Total other gains/(losses)		(3,327,689)	-
Net Surplus / (Deficit) for the year		39,619,738	30,822,878


The Hospital's financial statements were approved by the Board on 15/11/2025 and signed on its behalf by:



Chairman; Kevin Mburu Nyambura
Board of Management



Head of Finance; Elias Kimani Karuku
ICPAK No:16253



Medical Superintendent; Dr. Florence Kagwaini

Murang'a level five Hospital (Murang'a County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025


15. Statement of Financial Position as at 30th June 2025

Description	Note	FY 2024/2025	FY 2023/2024
		Kshs	Kshs
Assets			
Current assets			
Cash and cash equivalents	27	1,324,584	11,955,109
Prepayments	28	-	-
Receivables from exchange transactions	29	120,333,438	22,262,450
Receivables from non-exchange transactions	30	-	-
Inventories	31	75,652,529	10,236,079
Total Current Assets		197,310,551	44,453,638
Non-current assets			
Property, plant, and equipment	32	188,482,758	189,155,188
Intangible assets	33	-	-
Investment property	34	-	-
Biological Assets	35	-	-
Total Non-current Assets		188,482,758	189,155,188
Total assets (A)		385,793,309	233,608,826
Liabilities			
Current liabilities			
Trade and other payables	36	150,404,250	6,364,870
Refundable deposits from Patients/Prepayments	37	-	-
Provisions	38	-	-
Finance lease obligation	39	-	-
Current portion of deferred income	40	-	-
Current portion of borrowings	41	-	-
Total Current Liabilities		150,404,250	6,364,870
Non-current liabilities			
Provisions	38	-	-
Non-Current Finance lease obligation	39	-	-
Non-Current portion of deferred income	40	-	-
Non - Current portion of borrowings	41	-	-


Murang'a level five Hospital (Murang'a County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

Description	Note	FY 2024/2025	FY 2023/2024
		Kshs	Kshs
Service concession Arrangements	42	-	-
Total non-current liabilities		-	-
Total Liabilities (B)		150,404,250	6,364,870
Net assets (A-B)		235,389,059	227,243,956
Represented by:			
Revaluation reserve		-	-
Accumulated surplus/Deficit		70,442,616	30,822,878
Capital Fund		164,946,443	196,421,078
Net Assets		235,389,059	227,243,956

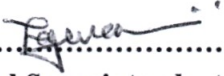
The Hospital's financial statements were approved by the Board on 15/11/2025 and signed on its behalf by:



Chairman; Kevin Mburu Nyambura
Board of Management



Head of Finance; Elias Kimani Karuku
ICPAK No:16253



Medical Superintendent; Dr. Florence Kagwaini

Murang'a level five Hospital (Murang'a County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

16. Statement of Changes in Net Assets for The Year Ended 30 June 2025

Description	Revaluation reserve	Accumulated surplus/Deficit	Capital Fund	Total
As at July 1, 2023	-	76,632,050	180,422,674	257,054,724
Revaluation gain	-	-	-	-
Surplus for the year	-	30,822,878	-	30,822,878
Capital/Development grants	-	-	196,421,078	196,421,078
As at June 30, 2024	-	30,822,878	196,421,078	227,243,956
	-			
At July 1, 2024	-	30,822,878	196,421,078	227,243,956
Revaluation gain	-	0	(31,474,635)	(31,474,635)
Surplus/(deficit) for the year	-	39,619,738	0	39,619,738
Capital/Development grants	0	0	0	0
At June 30, 2025	-	70,442,616	164,946,443	235,389,059

Murang'a level five Hospital (Murang'a County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

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

Description	Note	FY 2024/2025	FY 2023/2024
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Transfers from the County Government		-	-
Grants from donors and development partners		19,000	-
Transfers from other Government entities		-	-
Public contributions and donations		-	11,712,889
Rendering of services- Medical Service Income		206,254,204	74,330,849
Revenue from rent of facilities		-	-
Finance / interest income		-	-
Miscellaneous receipts-interns		2,507,800	591,000
Total Receipts		208,781,004	86,634,738
Payments			
Medical/Clinical costs		178,567,851	39,379,569
Employee costs		4,181,000	23,000
Board of Management Expenses		232,000	104,000
Repairs and maintenance		6,018,541	4,016,150
Grants and subsidies		-	-
General expenses		26,961,437	12,289,141
Finance costs		-	-
Refunds paid out		-	-
Total Payments		215,960,829	55,811,860
Net cash flows from operating activities	43	(7,179,825)	30,822,878
Cash flows from investing activities			
Purchase of property, plant, equipment		(3,450,700)	-
Purchase of intangible assets		-	-
Proceeds from the sale of PPE		-	-
Acquisition of investments		-	-
Net cash flows used in investing activities		(3,450,700)	-
Cash flows from financing activities			
Proceeds from borrowings		-	-
Repayment of borrowings		-	-

Murang'a level five Hospital (Murang'a County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

Description	Note	FY 2024/2025	FY 2023/2024
		Kshs	Kshs
Capital grants received		-	-
Net cash flows used in financing activities		-	-
Net increase/(decrease) in cash and cash equivalents		(10,630,525)	30,822,878
Cash and cash equivalents as at 1 July	27	11,955,109	34,349
Cash and cash equivalents as at 30 June	27	1,324,584	30,857,227

Muranga Level 5 Hospital (Muranga County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

18. Statement of Comparison of Budget and Actual Amounts for Year Ended 30 Jun 2025

Description	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilisation
	a	b	c=(a+b)	d	e=(c-d)	f=d/c%
	Kshs	Kshs	Kshs	Kshs	Kshs	
Budget carryovers from the previous year	11,955,109	-	11,955,109	11,955,109	-	100%
Receipts					-	
Transfers from the County Government	6,689,885	-	6,689,885	6,689,885	-	100%
Grants from donors and development partners	19,000	-	19,000	19,000	-	100%
Transfers from other Government entities	-	-	-	-	-	
Public contributions and donations	16,144,992	-	16,144,992	16,144,992	-	100%
Rendering of services- Medical Service Income	337,225,166	-	337,225,166	335,337,744	1,887,422	99%
Miscellaneous receipts (<i>specify</i>)	2,507,800	-	2,507,800	2,507,800	-	100%
Total receipts	374,541,952	-	374,541,952	372,654,530	1,887,422	99%
Payments						
Medical/Clinical costs	292,551,190	-	292,551,190	242,933,173	49,618,017	83%
Employee costs	4,400,000	-	4,400,000	4,363,000	37,000	99%
Remuneration of directors	366,000	-	366,000	232,000	134,000	63%
Repairs and maintenance	8,436,000	-	8,436,000	8,010,641	425,359	95%
Grants and subsidies	22,834,877	-	22,834,877	22,834,877	0	100%
General expenses	39,264,000	-	39,264,000	35,255,174	4,008,826	90%
Refunds	-	-	-	-		
Total Operational Expenditure paid	367,852,067	-	367,852,067	313,628,865	54,223,202	
Capital Expenditure paid	-	-	-	-	-	
Surplus	-	-	-	59,025,665		

Murang'a level five Hospital (Murang'a County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

Budget Notes

Medical/Clinical costs	83%	Under expenditure on medical cost vis a vis the budget was caused by donation by the county government and AMREF and KEMSA
Remuneration of directors	63%	Under expenditure on medical cost vis a vis the budget was caused by a board retreat that never materialized.

19. Notes to the Financial Statements

1. General Information

Murang'a level five Hospital is established by and derives its authority and accountability from PFM Act. The entity is wholly owned by the Murang'a County Government and is domiciled in Murang'a County in Kenya. The entity's principal activity is to offer health care services with equity to all residents of Murang'a County at large.

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 the Murang'a level five Hospital accounting policies. The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note the financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Murang'a level five 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 1st 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>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>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:</p> <p>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>
IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1st January 2025</i></p> <p>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</p>

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Standard	Effective date and impact:
	<p>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><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ol style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
<p>IPSAS 47- Revenue</p>	<p><i>Applicable 1st January 2026</i></p> <p>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 of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>

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Standard	Effective date and impact:
IPSAS 48- Transfer Expenses	<p><i>Applicable 1st January 2026</i></p> <p>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.</p>
IPSAS 49- Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></p> <p>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.</p>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. 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. 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.

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 the 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.

iii) Budget information

The original budget for FY 2024/2025 was approved by Board on 16th July 2024. 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's 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

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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.

b. 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.

c. 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 four 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.

d. 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.

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.

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.

e. 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.

f. Comparative figures

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

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.

Notes to Financial Statements Continued

6 Transfers from the County Government

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

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.	Total grant income during the year	FY 2023/2024
			KShs	KShs	KShs
Muranga County Government	-	-	-	-	-
Total	-	-	-	-	-

Notes to Financial Statements Continued

7 In Kind Contributions from The County Government

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Salaries and wages	-	-
Medical supplies-Drawings Rights (KEMSA)	-	-
Medical Gases	-	-
Utility bills	6,689,885	-
Total grants in kind	6,689,885	-

8 Grants From Donors and Development Partners

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Cancer Centre grant- DANIDA	-	-
World Bank grants	-	-
Paediatric ward grant- JICA	-	-
Research grants	-	-
Other grants (Amref)	19,000	-
Total grants from development partners	19,000	-

Revenue is in respect to Amref x-ray reimbursements

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	FY 2023/2024
	KShs	KShs	KShs	KShs	KShs
Donor e.g., DANIDA	-	-	-	-	-
JICA	-	-	-	-	-
World Bank	-	-	-	-	-
Total	-	-	-	-	-

Notes to Financial Statements Continued

9 Transfers From Other Government Entities

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

10 Public Contributions and Donations

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Public donations	-	-
Donations from local leadership	-	-
Donations from religious institutions	-	-
Medical supplies-Drawings Rights (KEMSA)	6,643,425	11,712,889
Liquid oxygen (Amref)	9,501,567	-
Donations in kind-amortised	-	-
Total donations and sponsorships	16,144,992	11,712,889

Its in respect to donations in kind for drugs and liquid oxygen from kemsa and Amref respectively.

10 (a)Reconciliations of amortised grants

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

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Notes to Financial Statements Continued

11 Rendering of Services-Medical Service Income

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Casualty	-	5,050
Clinic	6,016,982	2,533,680
CT SCAN	16,455,800	5,000
Dental	227,386	722,371
Dressing	-	480
Injection	-	3,310
Labaratory	12,949,094	6,893,388
Maternity	27,000	100
Morgue	2,393,007	4,690,995
Theater	7,058,248	101
Other medical services income (specify)	5,381,352	11,433,153
Pharmacy	15,438,034	7,118,573
Physiotherapy	-	200
Radiology	5,450,808	14,219,085
Wards	30,500,560	26,705,264
X-Ray	-	100
Insurance Claims	233,439,473	-
Total revenue from the rendering of services	335,337,744	74,330,850

12 Revenue From Rent of Facilities

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Residential property	-	-
Commercial property	-	-
Total Revenue from rent of facilities	-	-

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Notes to the Financial Statements (Continued)

13 Finance /Interest Income

Description	FY 2024/2025	FY 2023/2024
	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	-	-
Total finance income	-	-

14 Miscellaneous Income

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Insurance recoveries	-	-
Income from medical examination	223,800	-
Services concession income	-	-
Sale of goods (water, publications, containers etc)	-	-
Write backs (Deposits, payments in advance etc)	-	-
Bad debts recovered	-	-
Others -Inters fee	2,284,000	591,000
Total Miscellaneous income	2,507,800	591,000

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15 Medical/ Clinical Costs

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Medical equipment and Dental materials	13,348,515	2,101,505
Laboratory chemicals and reagents	25,104,334	13,444,387
Public health activities	-	-
Food and Ration	22,863,968	715,000
Uniform, clothing, and linen	2,279,702	-
Dressing and Non-Pharmaceuticals	94,530,599	14,369,294
Pharmaceutical supplies	59,740,196	8,158,133
Health information stationery	-	-
Reproductive health materials	-	-
Sanitary and cleansing Materials	2,179,828	591,250
Purchase of Medical gases	11,450,268	-
X-Ray/Radiology supplies	11,435,763	-
Other medical related clinical costs (<i>specify</i>)	-	-
Total medical/ clinical costs	242,933,173	39,379,569

16 Employee Costs

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Salaries, wages, and allowances	4,363,000	23,000
Contributions to pension schemes	-	-
Service gratuity	-	-
Performance and other bonuses	-	-
Staff medical expenses and Insurance cover	-	-
Group personal accident insurance and WIBA	-	-
Social contribution	-	-
Other employee costs (<i>specify</i>)	-	-
Employee costs	4,363,000	23,000

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17 Board of Management Expenses

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Chairman's Honoraria	-	-
Sitting allowance	232,000	104,000
Mileage	-	-
Insurance expenses	-	-
Induction and training	-	-
Travel and accommodation allowance	-	-
Airtime allowances	-	-
Total	232,000	104,000

18 Depreciation and Amortization Expense

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Property, plant and equipment	4,123,129	-
Intangible assets	-	-
Investment property carried at cost	-	-
Total depreciation and amortization	4,123,129	-

19 Repairs And Maintenance

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Property- Buildings	2,717,054	1,014,856
Medical equipment	2,505,390	2,191,938
Office equipment	-	-
Furniture and fittings	-	24,000
Computers and accessories	187,123	-
Motor vehicle expenses	682,324	715,356
Machinery	-	70,000
Maintenance of civil works	1,918,750	-
Total repairs and maintenance	8,010,641	4,016,150

20 Grants And Subsidies

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Community development and social work	-	-
Education initiatives and programs	-	-
Free/ subsidised medical camp	-	-
Disability programs	-	-
Medical supplies-Drawings Rights (KEMSA)	6,643,425	-
Pharmaceuticals and Non-Pharmaceutical Supplies (Amref)	9,501,567	-
Utility bills	6,689,885	-
Total grants in kind	22,834,877	-

21 General Expenses

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Advertising and publicity expenses	-	-
Catering expenses	2,827,651	443,000
Waste management expenses	-	-
Insecticides and rodenticides	-	-
Audit fees	-	-
Bank charges	24,622	4,643
Conferences, meetings, seminars	706,000	-
Consultancy fees	-	-
Contracted services	50,000	30,000
Electricity expenses	11,344,579	7,180,000
Fuel and Lubricants	3,077,264	1,524,000
Insurance	-	-
Research and development expenses	-	-
Travel and accommodation allowance	460,770	-
Legal expenses	-	-
House hold items	538,065	-
Courier and postal services	-	-
Printing and stationery	676,700	74,498

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Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
General office supplies	5,501,936	696,600
Ict items	870,500	-
Cooking gas	3,308,900	1,392,000
Water and sewerage costs	3,634,287	250,000
Skills development levies	-	-
Telephone and mobile phone services	152,700	84,400
Internet expenses	541,900	268,000
Staff training and development	1,110,000	342,000
Refunds	359,300	-
Burial support	70,000	-
Library books/Materials	-	-
Parking charges	-	-
Total General Expenses	35,255,174	12,289,141

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	-	-
Total finance costs	-	-

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	-	-
Total gain on sale of assets	-	-

24 Unrealized Gain On Fair Value Investments

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Investments at fair value	-	-
Total gain	-	-

25 Medical Services Contracts Gains /Losses

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Comprehensive care contracts with NHIF/SHA	-	-
Non- Comprehensive contracts care with NHIF/SHA	-	-
Linda Mama Program	-	-
Waivers and Exemptions	(3,327,689)	-
Total Gain/Loss	(3,327,689)	-

26 Impairment Loss

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Property, plant, and equipment	0	0
Intangible assets	0	0
Investments	0	0
Total impairment loss	0	0

27 Cash And Cash Equivalents

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Current accounts	1,324,584	11,955,109
On - call deposits	-	-
Fixed deposits accounts	-	-
Cash in hand	-	-
Others - Mobile money	-	-
Total cash and cash equivalents	1,324,584	11,955,109

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Notes to the Financial Statements (Continued)

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

Description		FY 2024/2025	FY 2023/2024
Financial institution	Account number	KShs	KShs
a) Current account			
Kenya Commercial bank	1324434638	486,038	3,785,628
Kenya Commercial bank	1310126690	838,546	8,169,481
Sub- total		1,324,584	11,955,109
b) On - call deposits			
Kenya Commercial bank		-	-
Equity Bank – etc		-	-
Sub- total		-	-
c) Fixed deposits account			
Bank Name		-	-
Sub- total		-	-
d) Others(specify)			
cash in hand		-	-
Mobile money- Mpesa, Airtel money		-	-
Sub- total		-	-
Grand total		1,324,584	11,955,109

28 Prepayments

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Insurance	-	-
Rent	-	-
Water	-	-
Internet	-	-
Others specify	-	-
Total	-	-

29 Receivables From Exchange Transactions

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Medical services receivables	120,333,438	22,262,450
Rent receivables	-	-
Other exchange debtors	-	-
Less: impairment allowance	-	-
Total receivables	120,333,438	22,262,450

Analysis of Receivables from Exchange Transactions

Description	FY 2024/2025		FY 2023/2024	
	Kshs		Kshs	
	FY 2024/2025	% of the total	FY 2023/2024	% of the total
Less than 1 year	105,708,168	89	22,262,450	100
Between 1- 2 years	14,625,270	10	-	-
Between 2-3 years	0	0	-	-
Over 3 years	0	0	-	-
Total (a+b)	120,333,438	100	22,262,450	100

30 Receivables From Non-Exchange Transactions

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Transfers from the County Government	-	-
Undisbursed donor funds	-	-
Other debtors (<i>non-exchange transactions</i>)	-	-
Less: impairment allowance	(-)	(-)
Total	-	-

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Analysis of Receivables From Non-Exchange Transactions

Description	FY 2024/2025		FY 2023/2024	
	Kshs		Kshs	
	FY 2024/2025	% of the total	FY 2023/2024	% of the total
Less than 1 year	-	%	-	%
Between 1- 2 years	-	%	-	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (a+b)	-	%	-	%

31 Inventories

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Pharmaceutical supplies	30,080,622	6,846,679
Non pharmaceuticals	38,698,979	3,093,205
Food supplies	293,944	-
X ray supplies	2,211,500	91,400
Cleaning materials supplies	191,620	8,100
General supplies	136,990	196,695
Laboratory materials	4,038,874	-
Less: provision for impairment of stocks	-	-
Total	75,652,529	10,236,079

Detailed disclosure on inventories

	FY 2024/2025	FY 2023/2024
Opening balance	10,236,079	-
Additional Inventory in the year	210,058,359	-
Inventory expensed in the year	(144,641,909)	-
Write-downs in the year	-	-
Others specify	-	-
Closing balance	75,652,529	-

Murang'a level five Hospital (Murang'a County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025
Notes to the Financial Statements (Continued)

32 Property, Plant and Equipment

Description	Land	Buildings and Civil works	Motor vehicles	Furniture, fittings, and office equipment	ICT Equipment	Plant and medical equipment	Other Assets (specify)	Capital Work in progress	Total
	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh		Ksh	Ksh
Dep Rates	N/A	2%	10%	20%	33.3%	25%			
Cost									
At 1 July 2023	35,000,000	154,155,188	-	-	-	-	-	-	189,155,188.
Additions	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Transfers/adjustments	-	-	-	-	-	-	-	-	-
Revaluation Adjustments	-	-	-	-	-	-	-	-	-
At 30th Jun 2024	35,000,000	154,155,188	-	-	-	-	-	-	189,155,188
At 1 July 2024	35,000,000	154,155,188	-	-	-	-	-	-	189,155,188
Additions	-	-	-	-	3,450,700	-	-	-	3,450,700
Disposals	-	-	-	-	-	-	-	-	-
Transfer/adjustments	-	-	-	-	-	-	-	-	-
Revaluation Adjustments	-	-	-	-	-	-	-	-	-
At 30th Jun 2025	35,000,000	154,155,188	-	-	3,450,700	-	-	-	192,605,888
Depreciation and impairment									

**Murang'a level five Hospital (Murang'a County Government)
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Description	Land	Buildings and Civil works	Motor vehicles	Furniture, fittings, and office equipment	ICT Equipment	Plant and medical equipment	Other Assets (specify)	Capital Work in progress	Total
	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
At 1 July 2023		-	-	-	-	-	-	-	-
Depreciation for the year		-	-	-	-	-	-	-	-
Disposals		-	-	-	-	-	-	-	-
Impairment:		-	-	-	-	-	-	-	-
At 30 June 2024		-	-	-	-	-	-	-	-
At July 2024	-	-	-	-	-	-	-	-	-
Depreciation		3,083,103	-	-	1,040,025	-	-	-	4,123,129
Disposals		-	-	-	-	-	-	-	-
Impairment		-	-	-	-	-	-	-	-
Transfer/adjustment		-	-	-	-	-	-	-	-
At 30th June 2025		3,083,103	-	-	1,040,025	-	-	-	4,123,129
Net book values									
At 30 th Jun 2024	35,000,000	154,155,188	-	-	-	-	-	-	189,155,188
At 30 th Jun 2025	35,000,000	151,072,084	-	-	2,410,674	-	-	-	188,482,758

Murang'a level five Hospital (Murang'a County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025
Notes to the Financial Statements (Continued)

33 Intangible Assets-Software

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

34 Investment Property

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
At beginning of the year	-	-
Additions	-	-
Disposals during the year	(-)	(-)
Fair value gain	-	-
Depreciation (<i>where investment property is at cost</i>)	(-)	(-)
Impairment	(-)	(-)
At end of the year	-	-

35. Biological Assets

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Trees in a plantation forest	-	-
Animals: Dairy Cattle, Pigs, Sheep	-	-
Others specify	-	-
Total	-	-

Murang'a level five Hospital (Murang'a County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025
36 Trade and other Payables

Description	FY 2024/2025		FY 2023/2024	
	KShs		KShs	
Trade payables	150,222,250		6,364,870	
Employee dues	182,000		-	
Third-party payments	0		-	
Audit fee	0		-	
Doctors' fee	0		-	
Total trade and other payables	150,404,250		6,364,870	
Ageing analysis:	Current FY	% of the Total	Comparative FY	% of the total
Under one year	74,833,153	49	6,364,870	100
1-2 years	0	0	-	-
2-3 years	0	0	-	-
Over 3 years	75,571,097	50	-	-
Total	150,404,250	100	6,364,870	100

37 Refundable Deposits from Customers/Patients

Description	FY 2024/2025		FY 2023/2024	
	KShs		KShs	
Medical fees paid in advance	-		-	
Credit facility deposit	-		-	
Rent deposits	-		-	
Others (<i>specify</i>)	-		-	
Total deposits	-		-	
Ageing analysis:	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-	%	-	%

Murang'a level five Hospital (Murang'a County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

38 Provisions

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

39 Finance Lease Obligation

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

40 Deferred Income

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

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

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

Murang'a level five Hospital (Murang'a County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

41 Borrowings

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Balance at beginning of the period	-	-
External borrowings during the year	-	-
Domestic borrowings during the year	-	-
Repayments of external borrowings during the year	(-)	(-)
Repayments of domestic borrowings during the year	(-)	(-)
Balance at end of the period	-	-

41. (a) Breakdown of Long- and Short-Term Borrowings

Description	FY 2024/2025	FY 2023/2024
	KShs	KShs
Current Obligation	-	-
Non-Current Obligation	-	-
Total	-	-

42 Service Concession Arrangements

Description	FY 2024/2025	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	FY 2024/2025	FY 2023/2024
	KShs	KShs
Surplus for the year before tax	39,619,738	30,822,878
Adjusted for:		
Depreciation	4,123,129	-
Non-cash grants received	(22,834,877)	-

Murang'a level five Hospital (Murang'a County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

Impairment	0	-
Gains and losses on disposal of assets	0	-
Contribution to provisions	-	-
Contribution to impairment allowance	-	-
Working Capital adjustments		
Increase in inventory	(65,416,450)	(10,236,079)
Increase in receivables	(98,070,988)	16,557,698
Increase in deferred income	-	-
Increase in payables	135,399,623	575,350
Increase in payments received in advance	-	-
Net cash flow from operating activities	(7,179,825)	37,719,847

Murang'a level five Hospital (Murang'a County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025
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				
Receivables from exchange transactions	22,262,450	22,262,450	-	-
Receivables from –non-exchange transactions	-	-	-	-
Bank balances	11,955,109	11,955,109	-	-
Total	34,217,559	34,217,559	-	-
At 30 June 2025				
Receivables from exchange transactions	120,333,438	120,333,438	-	-
Receivables from –non-exchange transactions	-	-	-	-
Bank balances	1,324,584	1,324,584	-	-
Total	121,658,022	121,658,022	-	-

Murang'a level five Hospital (Murang'a County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

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 entity has significant concentration of credit risk on 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
At 30 June 2024				
Trade payables	-	6,364,870	-	6,364,870
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
Total	-	6,364,870	-	6,364,870
At 30 June 2025				
Trade payables	-	-	150,222,250	150,222,250
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	182,000	-	-	182,000
Total	182,000	-	150,222,250	150,404,250

Murang'a level five Hospital (Murang'a County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025
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.

Murang'a level five Hospital (Murang'a County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025
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)
1.0	Variance Between Financial Statement Balances and Supporting Schedules	The variances between the financial statements and schedules were reconciled and are in agreement. The supporting schedules had been attached.	resolved	N/A
2.0	Inconsistencies in Inventory Count	Stock control is a measure of internal control. The variances between the quantities recorded in the stock take sheet and bin cards of Kshs 10,236,079 is due to simultaneous issuing in the store as the audit was being carried out and there were supplies that were being received. The reconciliation was done thereafter. The attached are stock reconciliations and stores bin cards.	resolved	N/A

Murang'a level five Hospital (Murang'a County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

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)
3.0	Unsupported Receivables from Exchange Transactions	The receivables from exchange transactions balance of Kshs. 22,262,450 relates to amounts owed to the hospital by Nhif. This is well captured in the receivable's ledger attached. Invoices for claiming the same are bulky and available for review. The ageing list is as indicated in note 28 page 37 in the financial statement.	resolved	N/A
4.0	Failure to Prepare a Procurement Plan	The hospital has a functional procurement unit and an approved for all planned purchases in accordance with regulation 40 (1) of public procurement and assets disposal regulations ,2020 Annex 5: Procurement plan fy 2023/2024	resolved	N/A
5.0	Deficiencies Implementation of Universal Coverage in Health	The hospital relies on the County Public Service Board (PSB) for recruitment of staff. Staff shortages have been adequately communicated and are gradually being addressed as the budgets allow.	Not resolved	

Murang'a level five Hospital (Murang'a County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

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)
6.0	Incomplete Accounting Records	The details related to repairs and maintenance expenditure such as payment voucher numbers, dates, cheque numbers and invoice numbers has been included in the respective schedules.	resolved	N/A

Guidance Notes:

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

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Accounting Officer

Murang'a level five Hospital (Murang'a County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

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

(Summarise the status of project completion at the end of each quarter, i.e. total costs incurred, stage which the project is etc)

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

Murang'a level five Hospital (Murang'a County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

Annex 1: Bank Reconciliation

F.O.30

REPUBLIC OF KENYA

BANK RECONCILIATION

MURANGA - MINISTRY OF HEALTH

MURANGA REFERRAL HOSPITAL FIF A/C

From Date: 01-JUNE-25 To: 30TH- JUNE-25

Bank: Central Bank of Kenya, Branch: Head Office , Account Number : 1324434368

Balance as per bank certificate:Kshs. 2,136,199.50

1. Less --		
Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	-	1,616,533
i. Receipts in Bank Statement not yet recorded in Cash Book	-0	
2. Add --		
i. Payment in Bank Statement not yet recorded in Cash Book	-0	
ii. Receipts in Cash Book not yet Recorded in Bank Statement	-0	

Bank Balance as per Cash Book

kshs. . 519,667

Reconciled by: ELIOS MUKIRAI Signature: [Signature] Date: 10/07/2025

Reviewed by: Jedidah Ngunjiri Signature: [Signature] Date: 10/07/2025

Approved by: DR. FLORENCE MACHWANI Signature: [Signature] Date: 10/07/2025

***Murang'a level five Hospital (Murang'a County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025***

A. Payment in Cash Book not yet recorded in Bank Statement

Value Date	Reference No.	Transaction Details			Dr. Amount
6/5/2025	COM OF TAX	W/H TAX LOCK S	483		10,778
6/5/2025	COM OF TAX	W/H TAX CLINMED	495		16,700
26/6/25	BOC	OXYGEN	589		800,000
	COM OF TAX	W/H TAX ROAN	603		16,879
	COM OF TAX	W/H TAX HERMA	610		11,197
30/6/25	KCB	REFUND	632		327,350
	MED SUPT	HOSPITAL EXPENSES	633		70,000
	DEBRA LTS	OXYGEN PLANT	634		335,345
	COM OF TAX	W/H TAX DEBRA	635		14,655
	COM OF TAX	W/H TAX EXCRON	636		13,629
		TOTAL			1,616,533