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REPORT

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MRIMA MATERNITY
LEVEL 4 HOSPITAL

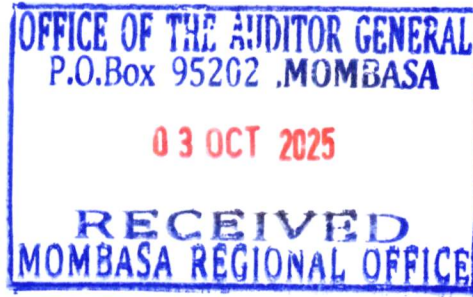
FOR THE YEAR ENDED
30 JUNE, 2024

MOMBASA COUNTY GOVERNMENT



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**Mrima Maternity Level 4 HOSPITAL
(Mombasa County Government)**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2024

**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.

ANC	Antenatal Care
CDF	Constituency Development Fund
EEC	Executive Expenditure Committee
FP	Family Planning
GBV	Gender-Based Violence
GOPC/GYN	General Outpatient Clinic / Gynaecology
HMT	Hospital Management Team
HRMAC	Human Resource Management Advisory Committee
MED SUP	Medical Superintendent
MOPC	Medical Outpatient Clinic
MPDSR	Maternal and Perinatal Death Surveillance and Response
MTC	Medicines and Therapeutics Committee
OPD	Outpatient Department
OSHA	Occupational Health & Safety Act
PDP	part development plan
PFMA	Public Financial Management Act
PNC	Postnatal Care
POPC	Paediatric Outpatient Clinic
HAO	Health Administration officer
PHO	Public Health Officer
HMU	Hospital Maintenance Unit

Mrima Maternity Hospital (Mombasa County Government)
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HRO Health Record Officer

KMPDC Kenya Medical Practitioners and Dentists Council

TB Tuberculosis

MSF Medicins Sans Frontiers

HTC Hemovigilance Transfusion Committee.

IPC Infection and Prevention Committee

Fiduciary Management Key management personnel who have financial responsibility in the
entity.

2. Key Entity Information and Management

(a) Background information

Mrima maternity hospital is located in Likoni sub-county Mombasa County along shelly-beach road. The facility is licenced and registered by KMPDC as a level 4b Specialized Treatment Centre reg no. GK-011389, with a bed capacity of 41. The facility started out as a level 3a facility i.e. health centre and grew into a level 3b being a health centre with advanced SRH services before being re-assed and registered as a level 4b owing to our specialized care in maternal and child health as we seek to be a centre of excellence within the region.

Mrima hospital was first built using CDF funds by then area MP-Mwalimu Masoud Mwahima. It offered basic health services including immunization, basic maternal services, and general out-patient services. In 2015, MSF a Swiss humanitarian organization conducted a needs assessment and found that there was need for improved maternal health services, and embarked on a joint mission with the county government to upgrade the hospital to offer proper maternal and child health services focusing on Sexual Reproductive Health. The facility has since thrived serves patients from far and beyond Likoni sub-county and Mombasa County at large. MSF exited the projected in June 2021 and the facility is now fully run by the Department of Health.

The facility caters for a primary catchment population of over 100,000 people; the female gender makes up 50.7% and the male gender accounts for 49.3%. The hospital has 19 community extension units (CU's) attached to it and the social economic status of the community is low, majorly we serve mothers and children.

The hospital also offers various medical services, including:

- In-patient maternity services,
- Child Welfare Clinic- immunization, Nutrition
- Sexual and reproductive health: ANC, PNC, FP, Cervical cancer screening, GBV
- General OPD, pharmacy, laboratory, radiology (ultra-sound), dental
- Special Clinics – GOPC/GYN, High Risk Clinic, MOPC, POPC, Comprehensive Care Clinic and TB.

The following are the key strategic goals of the hospital:

1. Eliminate communicable conditions
2. Halt, and reverse the rising burden of non- communicable conditions
3. Reduce the burden of violence and injuries
4. Provide essential health care
5. Minimize exposure to health risk factors
6. Strengthen collaboration with health-related sectors

(b) Principal Activities

VISION STATEMENT.

To be a leading healthcare provider offering comprehensive, quality and affordable services in the region; with maternal and child health being our core area of specialization.

MISSION STATEMENT.

Our mission is to work with the community and partners to;

- Identify, develop and implement effective ways to reduce maternal and new born mortality and morbidity.
- Facilitate knowledge and experience sharing opportunities to enhance skilled care.
- Embrace innovation and technology to create efficiency in service delivery.
- To uphold professionalism, integrity and respect to all those we serve.

(c) Key Management

The *hospital's* management is under the following key organs:

- County department of health
- Board of Management
- Accounting Officer/ Medical Superintendent
- Management
- Others

(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. Riziki Mulimba
2.	Health Administrator Officer	Hafidha Hamisa
3.	Nursing Officer In-Charge	Salome Kimonge
4.	Pharmacist in-charge	Dr. Stella Ayub
5.	Head of Consultants	Dr. Bijuma Mithwana
6.	Clinical Officer in charge	Rosemary Muathe
7.	Health Records officer in charge	Fatuma Mwakiboko
8.	Procurement officer in charge	Anwar Fahad
9.	Head of Laboratory Services	Rama Longo Kibwana
10	Nutritionist	Mwanamkasi Ali
11.	Hospital Maintenance Unit in charge	Martin Nyamu
12	Public Health Officer	Kale Sio

(e) Fiduciary Oversight Arrangements

Hospital Management Team (HMT)

Chaired by the Medical Superintendent; the team is responsible for:

1. Preparing expenditure plans based on revenue estimates considering priorities
2. Receiving monthly reports on collections, waivers, exemptions and use of funds and actions taken where weaknesses have been identified
3. Monitoring collections, waivers, exemptions, expenditures and use of funds
4. Advice on areas to apply waivers, prudent spending, and effective resource mobilization

Executive Expenditure committee (EEC)

1. Preparing estimates of annual cost sharing revenues
2. Submitting proposed plans to the Medical Superintendent for transmission to the Hospital Health facility management committees identified.
3. Implementing the approved expenditure plans

Human Resource Management Advisory Committee (HRMAC).

The committee ensures that HR policies and practices comply with relevant laws and regulations, such as employment laws and Code of regulations. Identifies potential HR-related risks and advising on mitigation strategies to protect the hospital from legal and reputational risks

Medicine and Therapeutic committee (MTC)

Chaired by Shadrack Otieno

The MTC has the following mandate in the facility:

1. Formulary Management: Oversees the selection, procurement, and rational use of medicines to ensure cost-effectiveness and patient safety.
2. Clinical Guidelines Development: Establishes and updates treatment protocols and guidelines based on evidence-based practices.
3. Adverse Drug Reaction (ADR) Monitoring: Evaluates and investigates medication-related adverse events to improve patient safety.
4. Antimicrobial Stewardship: Implements policies to promote the responsible use of antibiotics and combat antimicrobial resistance.
5. Education and Training: Provides training to healthcare

Maternal and Perinatal Death Surveillance and Response (MPDSR) Committee

Chaired by Medical Superintendent, the committee is responsible for:

1. Review Maternal and Perinatal Deaths: Analyses cases to identify causes and contributing factors.
2. Implement Corrective Actions: Develops and enforces strategies to prevent future deaths.

3. Data Collection and Reporting: Ensures accurate documentation and submission of findings to relevant health authorities.
4. Training and Capacity Building: Educates healthcare staff on best practices for maternal and perinatal care.

Hemovigilance Transfusion Committee.

Chaired by Karachi Ali; the Hospital Hemovigilance Committee plays a crucial role in ensuring the safe and effective use of blood and blood components within the hospital. Some key roles and responsibilities of such a committee:

1. Promote Safe Transfusion Practices: The committee ensures that blood and blood components are used appropriately and safely, aligning with national guidelines and standards
2. It educates clinicians on the appropriate use of blood components to bridge gaps in medical education related to transfusion medicine
3. Audit and Review Blood Use:
4. It monitors and investigates adverse reactions related to blood transfusions, implementing measures to prevent future incidents.

Infection and Prevention Committee (IPC)

Chaired by Naomi Sanguli, the committee oversees the following functions:

1. Develop, implement, and update infection control policies and procedures to prevent and control healthcare-associated infections
2. Ensure availability of necessary supplies and equipment for infection control and Manage procurement issues related to infection control
3. sensitize healthcare workers on infection control practices, policies, and procedures
4. Identify potential infection risks and develop strategies to mitigate them

Quality Improvement Committee.

Chaired by Shadrach Charo, the committee focuses on:

1. Enhancing patient care by identifying areas for improvement and implementing changes to reduce errors, improve patient satisfaction, and optimize resource use.
2. Streamlining processes and reducing waste, this help the hospital operate more efficiently.

Security Committee

Chaired by Martin Nyamu, the committee is responsible for:

1. Hospital Security Oversight: Ensures a safe and secure environment for patients, staff, and visitors.
2. Incident Response and Investigation: Handles security breaches, theft, violence, and other safety concerns.
3. Risk Assessment and Mitigation: Identifies potential security threats and implements preventive measures.
4. Coordination with Law Enforcement: Collaborates with authorities for legal and emergency response actions.

These committees are supported and encouraged to meet monthly with meeting minutes availed as proof. The hospital has facility parents from the sub-county who also support in managing any arising challenges as well as supporting the management, they are the sub-county laboratory coordinator, TB coordinator, PHO and administrator.

Key Entity Information and Management (continued)

(f) Entity Headquarters

Mrima Maternity Hospital
Next to Likoni approved School
P.O. Box 90502-80100
Mombasa, KENYA

(g) Entity Contacts

Telephone: (+254) 799998889
E-mail: hmrima@yahoo.com

(h) Entity Bankers

Co-operative Bank of Kenya
Account Number 01141627219000
Likoni Branch

(i) Independent Auditors

Auditor General
Office of Auditor General
Anniversary Towers, Institute Way
P.O. Box 30084
GPO 00100

Nairobi, Kenya

(j) Principal Legal Adviser

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

(k) County Attorney



Bima Towers, 6th floor
Digo Road
P.O. Box. 81599-80100
Mombasa, Kenya



The Board of Management

The hospital currently does not have Board of Management

Ref	Directors	Details
1.	Director 1 <i>(Insert each Director's passport-size photo and name, and key profession/academic qualifications)</i>	Provide a concise description of each Director's age, key qualifications, and work experience. Indicate whether the director is independent or an executive director and which committee of the Board the director chairs where applicable. Indicate whether the director is independent and or whether alternate.
2.	Director 2	
3.	Director 3	
4.	Director 4/Alternate	
5.	MED SUP	
6.	Entity Secretary	Indicate whether the secretary is a member of ICS as required under the Mwongozo code in addition to their other details.

3. Key Management Team

Ref	Management	Details
1.	<p>Dr. Riziki Mulimba</p>  <p>Medical Superintendent MBA-Health Leadership and Management; BSc.Pharmacy</p>	<p>Key Responsibilities</p> <ol style="list-style-type: none"> 1. Oversight of FIF implementation at the facility 2. Holding meetings to review FIF performance and agree on appropriate actions to solve the problems 3. Supervision of expenditure and revenue collections in every department
2.	<p>Salome Kimonge</p>  <p>Nursing Officer Kenya Registered Community Health Nurse</p>	<p>Responsibilities</p> <ol style="list-style-type: none"> 1.Oversight on the nursing staff to ensure collections of all in-patient (SHIF, Cash and waivers) 2.Oversight on Nursing staff in out-patient to ensure charging of appropriate schemes for out-patient services, 3.Submitting the Nursing department needs during the FIF sharing

3.	<p>Hafidha Hamisa</p>  <p>Health Administrative Officer (HAO) Diploma in Business Management</p>	<p>Responsibilities</p> <ol style="list-style-type: none">1. Ensuring preparation of monthly collection reports.2. Monitoring performance against targets for each department.3. Ensuring that all cash received is banked, and all services offered by schemes is charged as appropriate and invoices/claims submitted as per terms and conditions of each scheme.
4.	<p>Anwar Fahad</p>  <p>Bachelor of Supply Chain management</p>	<p>Key Responsibilities</p> <ol style="list-style-type: none">1. Oversee procurement, storage, and distribution of medical supplies and equipment to ensure timely delivery and cost-effectiveness.2. Monitor inventory levels to prevent shortages or overstocking, ensuring that supplies meet patient care needs.3. Ensure compliance with healthcare regulations and standards, and mitigate risks such as supply disruptions

4. Chairman’s Statement

Currently there is no chairman

5. Report of The Medical Superintendent/Secretary to the Board

Mrima Maternity Hospital is a Level Four healthcare facility located in Likoni Sub-County. It serves a diverse community comprising individuals from various ethnic, religious, and socioeconomic backgrounds. Functioning as a referral hub for Level 2 and 3 health facilities in the sub-county, the hospital plays a critical role in delivering essential healthcare services to the region.

The hospital's revenue is primarily sourced from the Facility Improvement Fund (FIF) and donor contributions. In the current financial year, the hospital experienced significant revenue growth compared to the 2022/2023 financial year. Total patient attendance reached **65,548**, reflecting an increase from **56,986** in the previous year. The hospital's operating revenue totalled **Ksh. 15,477,466**, while total expenditure reached **Ksh. 20,898,441**. The variance was covered by surplus funds from previous years since MSF supported the facility in commodities and supplies thus the collection was only used to pay the utilities.

1. Leadership and Governance

Management Team: The hospital has a management team comprising 12 members as stipulated above (fiduciary management) including administrators and heads of departments, ensuring effective governance and oversight.

2. Service delivery

- The hospital offers both in and out-patient services. The inpatient services run 24 hours and are purely SRH based, i.e. maternity (deliveries, both C/S and SVD), gynaecology cases as well as antenatal admissions.
- The out-patient services run from 0730 hours to 1630hours and they include: family planning, antenatal care clinic, postnatal care clinic, nutrition clinic, mother and child welfare clinic, general out-patient clinics for over 5 and under 5 years, immunization services, pharmacy, laboratory (operates 24hours), dental services and radiology (ultrasound services). Other supporting services include social services and psychology and counselling services.
- The facility also runs special clinics, Gynaecology clinic (GOPC) on Mondays, high risk clinic (HRC) on Thursdays, paediatric out-patient clinic (POPC) on Monday, Wednesday and Thursday and Medical out-patient clinic (POPC) on Tuesdays. The clinics are run by the consultants.

- The hospital has one functional ambulance, BLS standard that serves the facility and others both public and private at a fee.

3. Health system financing

The hospital's main source of funds has been the state-funded Linda Mama program through the reimbursements by NHIF. However, there have since been delays in reimbursement that have greatly affected services. Other sources of revenue are NHIF, FIF and most recently the reimbursement by the county government for the under 5's, which is not consistent.

4. Health Workforce

There are a total 142 staff at the hospital as tabulated below;

STAFF NUMBERS	REMARKS
101	Permanent and Pensionable
5	UHC
1	CGTRH
1	Contracted by county government
23	Contracted by facility
11	Partner supported

- The facility has one external service provider namely; DEAN SECURITY which offers security services. The number of security personnel engaged in 7.
- The facility also works closely with 190 CHP's (10 per CU) representing the 19 CU'S attached to the facility who report to the facility and field CHEWS.

Study Leave

The facility has 5 staff on study leave; 2 medical officers undertaking masters in obstetrics and gynaecology, 1 clinical officer pursuing a higher diploma in anaesthesia and 2 nurses on a short course training on sign language

5. Medical products, vaccines and technologies

The facility ensures constant and adequate supply of commodities (over 75%) to ensure smooth running of services. Challenges arise when funds are constrained owing to delays in reimbursement and high number of waivers affecting facility collection.

The pricing of commodities is due for review in line with the county finance bill. The facility occasionally receives donations of commodities and supplies from MSF, IRCH and some pharma companies who donate drugs especially during our annual medical camp. The county also allocates funds to the facility for procurement of commodities through KEMSA.

6. Health information systems

The hospital is supported by an electronic medical records system (KEMR) at the CCC department. The other departments operate manually. Monthly data review meetings are held to display the service delivery data to the users for deliberations.

The facility has adequate IT infrastructure to support the electronic system, as we await the system to be chosen and supplied by the county government.

For purposes of communication internally and externally, the facility operates through the Departmental mobile phones that are issued credit by the facility to facilitate service delivery.

7. Infrastructure

The hospital sits on approximately 1.51 ha of land. The premises houses several buildings/units including;

- The main hospital building,
- The container village,
- The waste zone
- Bio digester
- External laundry area,
- 2 staff units: currently housing the sub-county public health officers and the other one serves as the sub-county KEPI store,
- A mosque,
- Youth friendly container,
- Waiting shed,
- Public toilets,
- A condemned incinerator,

- Condemned public toilets,
- A standalone grey container belonging to the sub-county,
- 2 generator rooms,
- A security shade
- An underground water storage reservoir

The challenges experienced during the reporting period included:

1. Inadequate human resource with a high attrition rate particularly for the nursing cadre, this has affected the provision of 24 hours' services.
2. Delayed re-imburement Linda mama and NHIF submitted claims.
3. Industrial action by the health care workers negatively affected service delivery provision

.....
Name **Dr. Monica Ojetange**
Secretary to the Board **2/10/2025**
P. O. Box 90502 - 80100
MOMBASA

6. Statement of Performance Against Predetermined Objectives

(Mrima Maternity Hospital has 6 strategic pillars/ themes/issues and objectives within the current Annual Work Plan for the FY 2023-24. These strategic pillars/ themes/ issues are as follows:

- i. Eliminate communicable conditions
- ii. Halt, and reverse the rising burden of non- communicable conditions
- iii. Reduce the burden of violence and injuries
- iv. Provide essential health care
- v. Minimize exposure to health risk factors
- vi. Strengthen collaboration with health-related sectors

Mrima Maternity Hospital develops its annual work plans based on the above 6 pillars/Themes/Issues. Assessment of the Board’s performance against its annual work plan is done on a quarterly basis. The facility achieved its performance targets set for the FY 2023/2024 period for its xx strategic pillars, as indicated in the diagram below:

Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
Eliminate Communicable conditions	To reduce communicable diseases	1.HIV+ pregnant mothers receiving preventive ARV’s to reduce risk of mother to child transmission (PMTCT) 2. Number of children under	ANC screening & treatment of HIV positive Defaulter tracing	90 pregnant mothers initiated on ARV 328 children successful

		the age of five treated for diarrhoea 3. Number of eligible HIV clients on ARVs 4.Children under one year of age fully immunized		managed for diarrhoea 677 eligible clients are on ARV treatment 1618 Children <1 year of age fully immunized
Halt and reverse the burden of non-communicable conditions	To reduce the incidence of Non communicable diseases	1.Number of adult OPD clients with BMI of more than 25 2.Number of women of reproductive age (WRA) screened for cervical cancer 3, Number of new outpatients found with high blood pressure	Screening for NCDs Early detection and treatment of NCDs	725 clients have BMI of more than 25 700 79
Reduce the burden of violence and injuries		Number of new outpatient cases attributed to road traffic accidents		0.17%
Provide essential health care		1.No. of pregnant women		2203

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	with the public and private sectors to address priority health system needs	welfare clinics who are under weight Number of children under five years of age attending child welfare clinics who are stunted		136
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7. Corporate Governance Statement

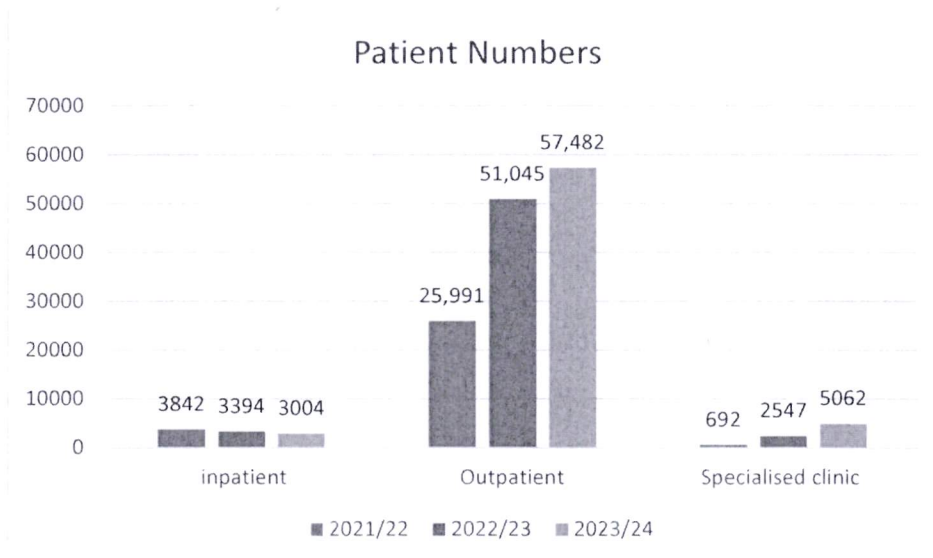
8. Management Discussion and Analysis

This report provides an analysis of the hospital’s clinical/operational performance over the past three years (2021/22 to 2023/24). It includes key performance indicators such as bed capacity, theatre utilization, patient attendance, specialized clinic performance, average length of stay, bed occupancy rate, and mortality rate. Trends, explanations, and graphical interpretations of the data are included to aid in decision-making.

i. Overall patient attendance

Patient attendance trends differed between inpatient and outpatient services:

- **Inpatient:** Workload decreased due to the closure of the Neonatal Unit (NBU). This significantly impacted inpatient admissions.
- **Outpatient:** Initially, patient attendance dropped when charges were introduced. However, after engaging in dialogue and conducting health talks, attendance rebounded.
- **Specialized Clinics:** The introduction of clinics such as Medical Outpatient Clinic (MOPC), Pediatric Outpatient Clinic (POPC), and Gynecology Clinics led to an increase in patient numbers.



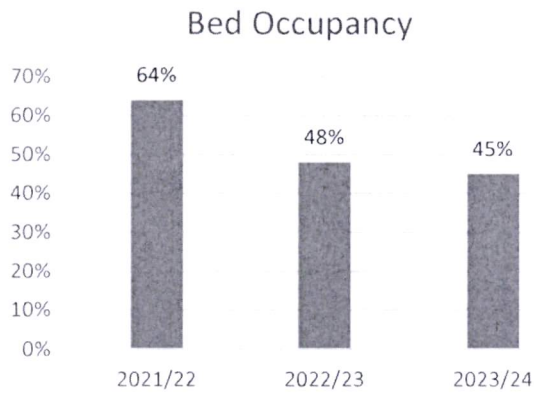
NB/ Accident and Emergency attendance- not available

ii. Average length of stay for in patient.

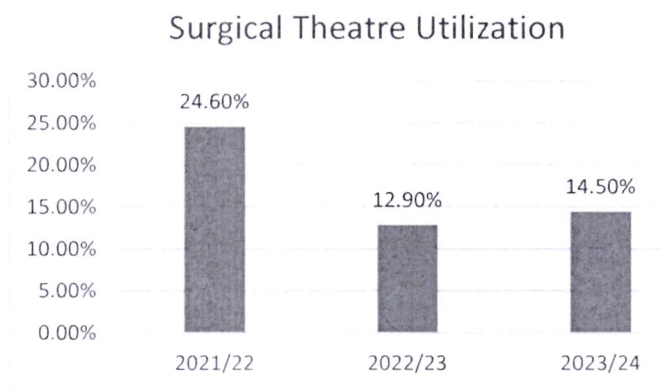
- The average length of stay for inpatients is **2 days**, primarily due to maternity services being the main inpatient admissions.
- This aligns with a shorter hospitalization duration expected for maternity cases.



iii. Bed occupancy rate



iv. Surgical theatre utilisation



v. Mortality rate

The decreasing mortality rate indicates improvements in healthcare quality, patient management, and referral systems.

Mortality rate	
2021/22	419/100,000
2022/23	350/100,000
2023/24	255/100,000

vi. Recommendations and Way Forward

- **Enhancing Theatre Utilization:** Recruit a full-time first-on-call specialist to reduce referrals and improve surgical service delivery.
- **Optimizing Bed Utilization:** Reassess inpatient services and explore expanding other specialties to improve occupancy.
- **Improving Patient Engagement:** Continue community outreach and health talks to sustain outpatient attendance growth.
- **Strengthening Maternal and Neonatal Care:** Reopen and enhance NBU services to cater to newborn's and reduce neonatal referrals.
- **Mortality Rate Reduction Strategies:** Focus on data-driven interventions targeting high-risk conditions to maintain the declining mortality trend.

Conclusion

The hospital's operational performance has faced challenges but has also shown positive trends in mortality reduction and specialized clinic expansion. Strategic interventions focusing on theatre utilization, patient engagement, and service diversification will be crucial for sustaining improvements in the coming years

b. Sponsorships and partnerships

Financial performance that includes: -

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c. Revenue sources

Revenue Sources	TARGET	ACHIEVEMENT
FIF	12,000,000.00	7,295,781
L/MAMA	15,321,000	4,653,605
NHIF	3,432,230	2,314,390
UNDER 5	1,728,542	1,213,690
WAIVERS		
	32,481,772.00	15,477,466.00

d. Utilisation of funds

Mrima Maternity Hospital utilized all its funds it had collected in the financial year 2023/2024

9.Environmental And Sustainability Reporting

i) Sustainability strategy and profile

Mrima Maternity Hospital provides essential healthcare services, including both inpatient and outpatient care. The inpatient department operates 24/7, focusing exclusively on Sexual and Reproductive Health (SRH), including maternity services (both cesarean section and spontaneous vaginal deliveries), gynecological cases, and antenatal admissions. The hospital's core mandate is to deliver accessible, high-quality healthcare to the local community while ensuring long-term sustainability.

To maintain service delivery, the hospital has adopted internationally recognized best practices, including capacity building, establishing robust management structures, and adapting to evolving political and macroeconomic conditions. The medical superintendent and management team play a vital role in driving sustainability efforts by identifying successes and areas for improvement. Through these strategic measures, the hospital continues to provide uninterrupted healthcare services, enhancing community health and well-being.

Key Areas of Healthcare Sustainability

1. Environmental Sustainability:

- **Waste Management:** Commitment to waste reduction, recycling, and proper disposal of medical waste. The hospital has a dedicated waste zone and a biodigester for sustainable waste management.
- **Energy Efficiency:** Underway plans to adoption of energy-efficient technologies, including the installation of a solar lighting system, to reduce power consumption.

2. Social Sustainability:

Community Engagement: Actively involving local communities in healthcare initiatives to promote well-being. Strong stakeholder relationships help understand healthcare needs, fostering inclusivity and trust.

3. Economic Sustainability:

Resource Optimization: Efficient use of resources to ensure long-term financial stability.

Health Workforce Well-Being: Recognizing staff as key assets, the hospital prioritizes their physical and mental well-being through professional development initiatives.

Sustainable Supply Chain Practices: Implementing procurement processes that align with sustainability goals.

4. Innovative Practices:

Digital Health: Leveraging digital solutions to enhance patient care and minimize travel requirements. Through partner support, the facility has successfully deployed the Kenya EMR digital platform.

By integrating these sustainability pillars, Mrima Maternity Hospital continues to provide high-quality healthcare while ensuring resilience and adaptability in an evolving healthcare landscape.

ii) Environmental performance

The environmental safety at Mrima Maternity Hospital is governed by standard operating procedures (SOPs) based on national, county, and policy guidelines. These SOPs encompass various interventions aimed at fostering a healthy environment, minimizing disease exposure through cleanliness, and implementing measures to disrupt the cycle of infections

We have implemented a comprehensive waste management system to ensure safe disposal and environmental sustainability. The hospital follows strict waste segregation using a color-coded system, with infectious and hazardous waste treated through autoclaving, incineration, or chemical disinfection. Waste handlers are equipped with PPE, and access to the waste zone is restricted. Environmental protection measures, such as proper drainage and air quality control, are in place to prevent contamination. Regular staff training and compliance with regulatory guidelines ensure effective waste handling.

Additionally, the hospital operates a bio digester to process organic waste and human excreta. Continuous monitoring ensures optimal efficiency, and waste input is managed to maintain system effectiveness. By adhering to WHO guidelines and exploring renewable energy solutions, the hospital is committed to sustainable environmental practices.

iii) Employee welfare

Hiring of employees at Mrima maternity Hospital is done at the County level, guided by the County Public Service

Human Resource Manual, of May 2013. Recruitment is guided by the values and principles of the public service spelt out in Article 232 of the Constitution. 10 (2).

Mrima Maternity Hospital through the Mombasa County Public Service Board promotes equality of opportunity in employment and will not discriminate directly or indirectly against an employee on the grounds of race, colour, sex, language, religion, disability, pregnancy, mental status, HIV status, and in respect of recruitment, training, promotion, terms and conditions of employment, termination of employment or any matters arising out of employment. It ensures that not more than two-thirds of vacant posts are filled by either gender in the county public service. It ensures that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county.

Performance appraisal is based upon the principal of work planning, setting of agreed performance targets, feedback and reporting. It is linked to other human resource systems and processes including staff development, career progression, recruitment, placement, incentives and sanctions.

iv) Market place practices

Mrima Maternity Hospital employs a range of strategic approaches to effectively manage procurement, financial transactions, and vendor relationships within its supply chain. While the hospital's primary focus is on delivering quality healthcare services to the community, it also incorporates market-driven practices to optimize resource utilization and ensure the consistent availability of essential medical supplies and services. The key marketplace practices followed by the hospital include:

a) Efficient Procurement Processes: The hospital implements structured procurement procedures to acquire medical equipment, pharmaceuticals, and other critical supplies. This includes identifying

reputable suppliers, negotiating favorable contracts, and ensuring strict compliance with procurement regulations.

b) Vendor Selection: A competitive procurement process is conducted to select vendors that offer the best value while meeting the hospital's quality standards. Transparency and fairness are upheld in vendor selection, in alignment with public procurement guidelines.

c) Inventory Management: Advanced inventory control systems are in place to monitor stock levels, minimize wastage, and guarantee the continuous availability of essential medical supplies.

d) Financial Management: The hospital employs sound financial management practices, with a multidisciplinary approach involving the Hospital Management Team (HMT) and Executive Expenditure Committee (EEC). This ensures efficient resource allocation, expense tracking, and strict adherence to public finance management regulations.

e) Compliance and Ethical Standards: The hospital upholds legal and ethical standards in all procurement activities, preventing conflicts of interest and fostering transparency in financial transactions.

f) Market Research: Continuous market research is conducted to stay informed about the latest medical technologies, industry trends, and pricing. This allows the hospital to make well-informed procurement decisions that enhance efficiency and service delivery.

By integrating these market-driven strategies, Mrima Maternity Hospital ensures a well-managed supply chain, financial accountability, and the uninterrupted provision of high-quality healthcare services to the community.

10. Report of The Board of Management

The Board members submit their report together with the Audited Financial Statements for the year ended June 30, 2024 which show the state of the Mrima *hospital's* affairs.

Principal activities

To provide comprehensive healthcare care services to patients. This includes diagnosis, treatment and ongoing care for a wide range of medical conditions, both acute and chronic, as well as emergency care and surgical procedures

Results

The results of the entity for the year ended June 30 2024 are set out on pages 1 to 10.

Board of Management

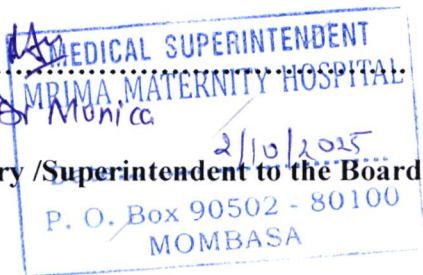
There was no Board in place

Auditors

The Auditor General is responsible for the statutory audit of the *Mrima Maternity Hospital* in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

By Order of the Board

.....
Name *Dr Monica*
Secretary / *2/10/2025* **Superintendent to the Board**
P. O. Box 90502 - 80100
MOMBASA



11. Statement of Board of Management’s Responsibilities

Section 164 of the Public Finance Management Act, 2012 (*The Mombasa County Health Improvement Financing Act, 2024, No.3 of 2024*) requires the Board of Management to prepare financial statements in respect of that *entity*, which give a true and fair view of the state of affairs of the *entity* at the end of the financial year/period and the operating results of the *entity* for that year/period. The Board of Management is also required to ensure that the *entity* keeps proper accounting records which disclose with reasonable accuracy the financial position of the *entity*. The council members are also responsible for safeguarding the assets of the *entity*.

The Board of Management is responsible for the preparation and presentation of the *entity*'s financial statements, which give a true and fair view of the state of affairs of the *entity* for and as at the end of the financial year (period) ended on June 30, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the *entity*, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the *entity*; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Board of Management accepts responsibility for the *entity*'s 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 Mombasa County Health Improvement Financing Act, 2024, No.3 of 2024*) The Board members are of the opinion that the *entity*'s financial statements give a true and fair view of the state of *entity*'s transactions during the financial year ended June 30th, 2024, and of the *entity*'s financial position as at that date. The Board members further confirm the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the *entity*'s financial statements as well as the adequacy of the systems of internal financial control.

Nothing has come to the attention of the Board of management to indicate that the *entity* will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

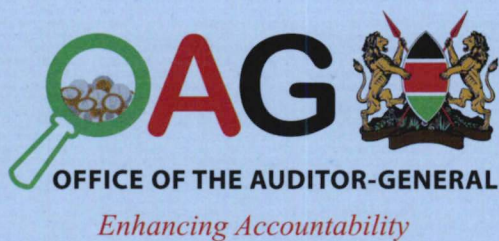
The Hospital’s financial statements were approved by the Board on 29/08/2025 and signed on its behalf by:

.....
Name:
Chairperson
Board of Management

MEDICAL SUPERINTENDENT
MRIMA MATERNITY HOSPITAL
Name: Dr. Monica Ogetange
Accounting Officer
P. O. Box 90502 - 80100
MOMBASA
2/10/2025

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON MRIMA MATERNITY LEVEL 4 HOSPITAL - FOR THE YEAR ENDED 30 JUNE, 2024 - MOMBASA COUNTY GOVERNMENT

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 Mrima Maternity Level 4 Hospital - Mombasa County Government set out on pages 1 to 49, which comprise of the statement of financial position as at 30 June, 2024 and the statement of financial

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Mrima Maternity Level 4 Hospital as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Health Act, 2017, Facility Improvement and Financing Act, 2023, County Governments Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Revenue from Non-Exchange Transactions

The statement of financial performance and Note 7 to the financial statements reflects in-kind contributions from the County Government of Kshs.123,085,916 which relates to direct payment of salaries for staff seconded to the facility. However, the revenue and expenditure in respect to in-kind contributions from the County Government was not supported by schedules or payroll extracts detailing the nature and amounts paid on behalf of the facility.

In the circumstances, the accuracy and completeness of the in-kind contributions from the County Government of Kshs.123,085, 916 could not be confirmed.

2. Omission of Grants and Subsidies Expenses

The statement of financial performance reflects Nil expenditure in respect of grants and subsidies by the Hospital during the financial year. Review of financial records revealed that the Hospital exempted patients a total of Kshs.1,213,630 constituting patients under five (5) years of Kshs.1,146,790 and others Kshs.66,840 without approval by the Hospital Management. Further, the waivers were not disclosed in the financial statements resulting in understatement of total expenses by Kshs.1,213,630.

In the circumstances, the accuracy and completeness of grants and subsidies Nil balance could not be confirmed.

3. Unsupported Inventories Balances

The statement of financial position and Note 16 to the financial statements reflects inventories balance of Kshs.108,425. However, the balance was not supported by annual stock take schedules or stock valuation certificates for confirmation of quantities and reported value.

In the circumstances, the accuracy, completeness and valuation of the inventory balance of Kshs.108,425 could not be confirmed.

4. Unsupported Property, Plant and Equipment

The statement of financial position and Note 17 to the financial statements reflects property, plant and equipment balance of Kshs.189,667,895. The balance includes land valued at Kshs.71,200,000 which was not supported by land ownership documents. Further, the property, plant and equipment balances were not subjected to depreciation charge as required.

In the circumstances, the accuracy, completeness and valuation of property, plant and equipment balance of Kshs.189,667,895 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Mrima Maternity Level 4 Hospital Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects actual expenditure of Kshs.20,898,441 against actual receipts of Kshs.28,256,717 resulting in under absorption of Kshs.7,358,276 or 26% of the budget.

The under absorption affected planned activities and impacted negatively on service delivery to the stakeholders.

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

Other Information

The Management is responsible for the Other Information set out on page iv to xxxiii which comprise of Key Entity Information and Management, Governance Statement, Statement of performance Against Mrima Maternity Hospital Predetermined Objectives, Corporate Social Responsibility Statement/Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Hospital's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is

materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this Other Information and I am required to report that fact. Based on the audit procedures performed and the matters described in my Basis for Qualified Opinion, I confirm that Other Information is not materially inconsistent with the financial statements.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion 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. Failure to Prepare Quarterly Revenue Reports

The statement of financial performance and Note 9 to the financial statements reflects Kshs.7,293,780 in relation to rendering of services-medical income. However, the Hospital did not provide evidence to show that the quarterly reports were prepared and submitted to the County Treasury with a copy to the Auditor-General as per Regulation 64 (4) of the Public Finance Management (County Governments) Regulations, 2015 which requires the accounting officer or receiver of revenue or collector of revenue to prepare a quarterly report not later than 15th day after the quarter and submit to the County Treasury with a copy to the Auditor-General.

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

2. Compliance with Universal Health Coverage (UHC)

2.1. Deficiencies in Implementation of Universal Health Coverage (UHC)

Review of records provided for audit, verification of equipment and medical specialists in place at the time of audit revealed that the Hospital did not meet the requirements of Kenya Quality Model for Health Policy Guidelines due to staff deficit of 56 or 55.4 % of the authorized establishments as tabulated below:

Staff Requirements	Level 4 standard	Number in Place at the Hospital	Variance Kshs.	Percentage variance %
Medical officers	16	6	10	62.5
Anesthesiologists	2	0	2	100
General surgeons	2	0	2	100
Pediatrics	2	1	1	50
Radiologists	2	0	2	100
Kenya Registered Community Health Nurses	75	36	39	52
Total	101	43	56	

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

2.2 Lack of Essential Equipment and Machines

Review of the status of compliance with the Hospital Health Policy Guidelines revealed that the Hospital did not have the necessary equipment and machines as required under Section 44(1) of the Primary Health Care Act, 2023 as tabulated below:

Service	Level 4 Hospital Standard	Actuals in the Hospital	Variance	Percentage Variance %
Beds	150	41	109	77
Resuscitative (2 in labor & 1 in theatre)	3	3	0	0
New born unit incubators	5	1	4	80
New born unit cots	5	15		0
Functional ICU beds	6	0	6	100
High Dependency Unit (HDU) Beds	6	0	6	100
Renal Unit with at least 5 dial sis machines	5	0	5	100
Two Functional operational theatres-Maternity & General	2	1	1	50

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

3. Non-Compliance with the Law on Staff Management

3.1. Irregular Engagement of Casual Workers

The statement of financial performance reflects employee costs and in-kind contributions from the County Government of Kshs.128,129,747 as disclosed in Note 11 to the financial statements. Included in this amount is Kshs.5,043,831 incurred on other employee costs – contracted employees. However, review of documents provided for audit indicated that Management engaged casual workers continuously for periods more than three months contrary to the County Public Service Human Resource Manual 2013 section B.16 (1) which states that (1) casual workers to be engaged only on urgent short-term tasks with the approval of the County Public Service Board and not be engaged for more than three months, as stipulated in the Employment Act (2007).

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

3.2 Non-Compliance with the Law on Ethnic Composition

The payroll records provided for audit revealed that the dominant ethnic community employed by the Hospital constitute 52 or 45% permanent and pensionable staff, including top management are 8 or 50% and contractual/temporary employees who are 8 or 64%. The ethnic composition is above the provision of National Cohesion and Integration Act, 2008 under Section 7(1) and (2) which states that (1) all public establishments to seek to represent the diversity of the people of Kenya in the employment of staff and that no public establishment to have more than one third of its staff from the same ethnic community.

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

4. Commitment of Local Purchase Order (LPO) After 31 May, 2024

Review of procurement and financial records provided for audit which include payment vouchers and supporting documents revealed that Management made commitments using Local Purchase Orders (L.P.O) after 31 May, 2024 without approval contrary to Regulation 50 (1) of the Public Finance Management (County Governments) Regulations, 2015 which requires that any commitments for goods and services to be made on or before 31 May, 2023 unless approved by the accounting officer.

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

5. Unsupported Procurement of Goods and Services

Review of procurement records revealed that the Hospital procured supplies for general office, laboratory, cleaning, food and rations, medical drugs and publishing and printing. However, Management did not provide requisite procurement records which include requisitions, tender opening committee minutes, evaluation committee minutes, professional opinions, letters of award and regret for audit confirmation. This is contrary to Section 44 (2) (d) of the Public Procurement and Assets Disposal Act, 2015 which

requires the accounting officer to ensure proper documentation of procurement proceedings and safe custody of all procurement records in accordance with the Act.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Lack of Hospital Management Board

Review of Management records and the financial statements revealed that the Hospital operated without Hospital Management Board. Further, the financial statements did not include a report on board of management information and chairman's statement. In addition, the financial statements were not being signed by the chairman of the board.

In the circumstances, the effectiveness of risk management and governance at the Hospital could not be confirmed.

2. Lack of Internal Audit Function

Review of Management records revealed that the Hospital did not have an internal auditor and the internal audit department was not established contrary to Section 153 (1) of the Public Finance Management (County Governments) Regulations, 2015 which requires all public entities to establish internal audit functions.

In the circumstances, the effectiveness of internal controls, risk management and governance at the Hospital could not be confirmed.

3. Poor Management of Medical Supplies

The statement of financial position reflects an inventory balance of Kshs.108,425 as disclosed in Note 16 to the financial statements. Review of the store records on pharmaceuticals and non-pharmaceuticals revealed that 3,313 units of various drugs of undetermined value had expired and were still in the store. No explanation was provided for failure to dispose the expired drugs with maybe a health hazard if not handled properly.

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

4. Failure to Update Work Tickets

The statement of financial performance reflects general expenses of Kshs.5,310,926 as disclosed in Note 13 to the financial statements. Included in this amount is Kshs.900,128 in relation to fuel and lubricants. However, review of fuel card statement against the motor vehicle work tickets revealed that fuel amounting to Kshs.429,936 was not updated on the work tickets as required.

In the circumstances, the effectiveness of internal controls on fuel management and control could not be confirmed.

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 those Charged with Governance

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, the 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 the 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 are

in compliance with the authorities which govern them, and that public resources are applied in an effective way.

The Hospital 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

11 December, 2025

Mrima Maternity Hospital (Mombasa County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2024

13. Statement of Financial Performance for The Year Ended 30 June 2024


Description	Note	2023/2024
		Kshs
Revenue from non-exchange transactions		
Transfers from the County Government	6 b	1,213,690
In- kind contributions from the County Government	7	123,085,916
Transfers from other Government entities	8	18,753,230
Public contributions and donations		
Revenue from exchange transactions		
Rendering of services- Medical Service Income	9	7,293,780
Revenue from exchange transactions		
Total revenue		150,346,616
Expenses		
Medical/Clinical costs	10	9,897,054
Employee costs and In-Kind contributions from the county Government	11	128,129,747
Depreciation and amortization expense		
Board Committees and Conference		
Repairs and maintenance	12	545,630
Grants and subsidies		
General expenses	13	5,310,926
Total expenses		143,883,357
Other gains/(losses)		
Gain/Loss on disposal of non-Current assets		
Unrealized gain on fair value of investments		
Medical services contracts Gains/Losses		
Impairment loss		
Gain on foreign exchange transactions		
Total other gains/(losses)		
Net Surplus / (Deficit) for the year		6,463,259

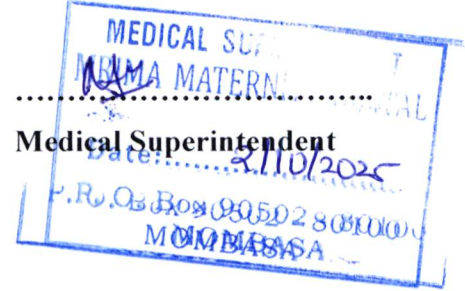
Mrima Maternity Hospital (Mombasa County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2024

The notes set out on pages 9 to 52 form an integral part of the Annual Financial Statements.
The Hospital's financial statements were approved by the Board on 29/08/2025 and signed on its behalf by:

.....
Chairman

Board of Management


.....
Head of Finance
ICPAK No:
2/10/2025



Mrima Maternity Hospital (Mombasa County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2024

14. Statement of Financial Position As At 30th June 2024

Description	Note	2023/2024	2022/2023
		Kshs	Kshs
Assets			
Current assets			
Cash and cash equivalents	14	7,358,276	12,779,250
Receivables from exchange transactions	15	14,269,950	
Receivables from non-exchange transactions			
Inventories	16	108,425	
Total Current Assets		21,736,651	12,779,250
Non-current assets			
Property, plant, Furniture and Fittings and equipment	17	189,667,895	
Investment property			
Total Non-current Assets		189,667,895	
Total assets (A)		211,404,546	12,779,250
Liabilities			
Current liabilities			
Trade and other payables	18	2,494,141	0
Refundable deposits from customers/Patients			
Provisions			
Finance lease obligation			
Current portion of deferred income			
Current portion of borrowings			
Social Benefits			
Total Current Liabilities		2,494,141	0
Non-current liabilities			
Provisions			
Non-Current Finance lease obligation			
Non-Current portion of deferred income			
Non - Current portion of borrowings			
Service concession Arrangements			
Social Benefits			
Total non-current liabilities			


Mrima Maternity Hospital (Mombasa County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2024

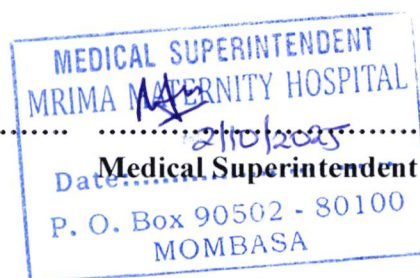
Total Liabilities (B)		2,494,141	0
Net assets (A-B)		208,910,405	12,779,250
Represented by:			
Revaluation reserve		189,667,896	
Accumulated surplus/Deficit		19,242,509	12,779,250
Capital Fund			
Net Assets		208,910,405	12,779,250

(The notes set out on pages 9 to 59 form an integral part of the Annual Financial Statements.)

The Hospital's financial statements were approved by the Board on 29/08/2025 and signed on its behalf by:

.....
Chairman
Board of Management


Head of Finance
ICPAK No:
2/10/2025



Mrima Maternity Hospital (Mombasa County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2024

15. Statement of Changes in Net Asset for The Year Ended 30 June 2024

Description	Revaluation reserve	Accumulated surplus/Deficit	Capital Fund	Total
As at July 1, 2022 (previous year)				
Revaluation gain				
Surplus/(deficit) for the year				
Capital/Development grants				
As at June 30, 2023(previous year)		12,779,250		12,779,250
At July 1, 2023(current year)		12,779,250		12,779,250
Revaluation gain	189,667,896			189,667,896
Surplus/(deficit) for the year		6,463,259		6,463,259
Capital/Development grants				
At June 30, 2024(current year)	189,667,896	19,242,509		208,910,405

16. Statement of Cash Flows for The Year Ended 30 June 2024

		2023/2024
		Kshs
Cash flows from operating activities		
Receipts		
Transfers from the County Government		1,213,690
Grants from donors and development partners		
Transfers from other Government entities		6,969,997
Public contributions and donations		
Rendering of services- Medical Service Income		7,293,780
Miscellaneous receipts(<i>specify</i>)		
Total Receipts		15,477,467
Payments		
Medical/Clinical costs		9,897,054
Employee costs		5,043,831
Board of Management Expenses		
Repairs and maintenance		545,630
Grants and subsidies		
General expenses		5,310,926
Total Payments		20,797,441
Net cash flows from operating activities		(5,319,975)
Cash flows from investing activities		
Purchase of property, plant, equipment		(101,000)
Purchase of intangible assets		
Proceeds from the sale of PPE		
Acquisition of investments		
Net cash flows used in investing activities		
Cash flows from financing activities		
Proceeds from borrowings		
Repayment of borrowings		
Capital grants received		
Net cash flows used in financing activities		
Net increase/(decrease) in cash and cash equivalents		(5,420,975)
Cash and cash equivalents as at 1 July 2023	14	12,779,250
Cash and cash equivalents as at 30 June 24	14	7,358,276

Mrima maternity Hospital (Mombasa County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2024

17. Statement of Comparison of Budget and Actual Amounts for Year Ended 30 Jun 2024

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	
Revenue						
Budget Carry overs	12,779,250		12,779,250	12,779,250	0	100
Transfers from the County Government	1,213,690		1,213,690	1,213,690	0	100
Grants from donors and development partners			0			
Transfers from other Government entities	6,969,997		6,969,997	6,969,997	0	100
Public contributions and donations			0		0	
Rendering of services- Medical Service Income	7,293,780		7,293,780	7,293,780	0	100
Revenue from rent of facilities			0			
Finance / interest income			0			
Miscellaneous receipts (<i>Bal B/F</i>)			0			
Total income	28,256,717		28,256,717	28,256,717	0	100
Expenses						
Medical/Clinical costs	9,897,054		9,897,054	9,897,054	0	100
Employee costs	5,043,831		5,043,831	5,043,831	0	100
Remuneration of directors						
Repairs and maintenance	545,630		545,630	545,630	0	100
Grants and subsidies						
General expenses	5,310,926		5,310,926	5,310,926	0	100
Finance costs						

Mrima Maternity Hospital (Mombasa County Government)
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Refunds						
Total Expenses	20,797,441		20,797,441	20,797,441	0	100
Surplus/Defecit for the period	7,459,276		7,459,276	7,459,276	0	100
Capital expenditure	101,000		101,000	101,000	0	100

Budget notes

Carry over	12,779,250
Less Receivable amount	<u>11,783,233</u>
	996,017
Add surplus as per statement of financial performance	<u>6,463,259</u>
Surplus for statement of budget	7,459,276

18. Notes to the Financial Statements

1. General Information

Mrima Maternity Hospital is established by and derives its authority and accountability from PFM Act. The entity is wholly owned by the Mombasa County Government and is domiciled in Mombasa County in Kenya. The entity's principal activity is to provide comprehensive healthcare services to patients.

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 *entity's* 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 xx The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the *entity*. The financial statements have been prepared in accordance with the PFM Act, and (*include any other applicable legislation*), 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 2024

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 2024.

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>

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> <ul 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>
<p>IPSAS 48- Transfer</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer</p>

Standard	Effective date and impact:
Expenses	provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.
IPSAS 49- Retirement Benefit Plans	<i>Applicable 1st January 2026</i> 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.

iii) Early adoption of standards

The Entity did not adopt any new or amended standards in the financial year 2023/2024

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 *Entity* and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realised in the statement of financial performance over the useful life of the asset that has been acquired using such funds.

ii) Revenue from exchange transactions

Rendering of services

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

Sale of goods

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

Interest income

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

Rental income

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

Notes to the Financial Statements (Continued)

b. Budget information

The original budget for FY 2023/2024 was approved by Board on 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. Accordingly, the *entity* recorded additional appropriations of on the FY budget following the Board's approval. The *entity'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 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 financial performance has been presented on page *I* of these financial statements.

c. Taxes

Sales tax/ Value Added Tax

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

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

Notes to the Financial Statements (Continued)

d. Investment property

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

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

e. Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

Notes to the Financial Statements (Continued)

f. Leases

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

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

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

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

g. Intangible assets

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

Notes to the Financial Statements (Continued)

h. Research and development costs

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

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

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

i. Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. *The entity does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the hospital's financial statements. (amend as appropriate).*

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

Notes to the Financial Statements (Continued)

Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

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

Notes to the Financial Statements (Continued)

Fair value through net assets/ equity

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

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

Trade and other receivables

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

Impairment

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in *Note xx*.

Financial liabilities

Classification

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

Notes to the Financial Statements (Continued)

j. 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.

k. Provisions

Provisions are recognized when the Entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

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

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

Notes to the Financial Statements (Continued)

l. Social Benefits

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

m. Contingent liabilities

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

n. Contingent assets

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

o. Nature and purpose of reserves

The entity creates and maintains reserves in terms of specific requirements. (*Entity to state the reserves maintained and appropriate policies adopted.*)

p. Changes in accounting policies and estimates

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

Notes to the Financial Statements (Continued)

q. Employee benefits

Retirement benefit plans

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

r. Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

s. Borrowing costs

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

t. Related parties

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

Notes to the Financial Statements (Continued)

u. Service concession arrangements

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

v. 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.

w. Comparative figures

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

x. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2024.

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

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

Useful lives and residual values

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

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

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note xxx. Provisions are measured at the management's best estimate of the expenditure required to

settle the obligation at the reporting date and are discounted to present value where the effect is material.

(The entity has no provision for bad doubtful debts and depreciation charges for the financial year 2023/2024).

Notes to Financial Statements Continued

6. Transfers from the County Government

Description	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	
			KShs	KShs	
Mombasa County Government	1,213,690			1,213,690	
Total	1,213,690			1,213,690	

Notes to Financial Statements Continued

7. In Kind Contributions from The County Government

Description	2023/2024
	KShs
Salaries and wages	123,085,916
Medical supplies-Drawings Rights (KEMSA)	
Pharmaceuticals and Non-Pharmaceutical Supplies (other suppliers)	
Utility bills	
Total grants in kind	123,085,916

(These include payments made directly by the County Governments for staff salaries and medical drugs. These should be recorded both as income and expense for completeness of financial statements)

Notes to Financial Statements Continued

8. Transfers From Other Government Entities

Description	2023/2024	
	KShs	
Transfer from National Government (Ministry of Health)		
Transfer from National Hospital/Linda Mama	18,753,230	
Transfer from Institute		
Total Transfers	18,753,230	

Notes to Financial Statements Continued

9. Rendering of Services-Medical Service Income

Description	2023/2024
	KShs
Pharmaceuticals	2,398,062
Non-Pharmaceuticals	1,714,935
Laboratory	1,422,445
Radiology	
Orthopedic and Trauma Technology	
Theatre	
Accident and Emergency Service /Outpatient	
Anesthesia Service	
Ear Nose and Throat service	
Nutrition service	
Cancer centre service	
Dental services	80,480
Reproductive health	193,700
Paediatrics services	1,213,690
Farewell home services	
Ambulance services	188,968
Other medical services income Attachment(<i>specify</i>)	81,500
Total revenue from the rendering of services	7,293,780

Notes to the Financial Statements (Continued)

10. Medical/ Clinical Costs

Description	2023/2024
	KShs
Dental costs/ materials	
Laboratory chemicals and reagents	1,422,445
Public health activities	
Food and Ration	1,715,115
Uniform, clothing, and linen	317,260
Dressing and Non-Pharmaceuticals	1,565,775
Pharmaceutical supplies	2,549,222
Health information stationery	363,000
Reproductive health materials	
Sanitary and cleansing Materials	1,460,040
Purchase of Medical gases	98,197
X-Ray/Radiology supplies	
Other medical related clinical costs (<i>specify</i>)	406,000
Total medical/ clinical costs	9,897,054

(Other medical/clinical related costs refers to all other costs involved in management of the patients directly not analysed above.)

11. Employee Costs

Description	2023/2024
	KShs
Salaries, wages, and allowances – County Government staff	123,085,916
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>) – Mrima contracted employees	5,043,831
Employee costs	128,129,747

(Social contribution relates to expenses incurred by the employer towards social welfare of Employees)

12. Repairs And Maintenance

Description	2023/2024
	KShs
Property- Buildings	
Medical equipment	545,630
Office equipment	
Furniture and fittings	
Computers and accessories	
Motor vehicle expenses	
Maintenance of civil works	
Total repairs and maintenance	545,630

13. General Expenses

Description	2023/2024
	KShs
Advertising and publicity expenses	
Catering expenses	
Waste management expenses	
Insecticides and rodenticides	
Audit fees	
Bank charges	28,400
Conferences and delegations	
Consultancy fees	
Contracted services	1,377,258
Electricity expenses	1,619,082
Fuel and Lubricants	900,128
Insurance	
Research and development expenses	
Travel and accommodation allowance	70,000
Legal expenses	
Licenses and permits	
Courier and postal services	
Printing and stationery	583,890
Hire charges	
Rent expenses	
Water and sewerage costs	189,668
Skills development levies	
Telephone and mobile phone services	156,500
Internet expenses	386,000
Staff training and development	
Subscriptions to professional bodies	
Subscriptions to newspapers periodical, magazines, and gazette notices	
Library books/Materials	
Parking charges	
Total General Expenses	5,310,926

14. Cash And Cash Equivalentents

Description	FY2023/2024	FY2022/2023
	KShs	KShs
Current accounts	7,358,276	12,779,250
On - call deposits		
Fixed deposits accounts		
Cash in hand		
Others(<i>specify</i>)- Mobile money		
Total cash and cash equivalentents	7,358,276	12,779,250

Notes to the Financial Statements (Continued)

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

Description		FY2023/2024
Financial institution	Account number	KShs
a) Current account		
Co-operative bank-Likoni Branch	‘01141627219000	7,358,276
Sub- total		7,358,276
b) On - call deposits		
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		7,358,276

15. Receivables From Exchange Transactions

Description	FY2023/2024	
	KShs	
Medical services receivables	14,269,950	
Rent receivables		
Other exchange debtors		
Less: impairment allowance		
Total receivables	14,269,950	

Medical service receivables these are the funds the hospital expected to receive from Linda Mama program and NHIF claims for the financial year

Analysis of Receivables From Exchange Transactions

Description	FY2023/2024		FY2022/2023	
	Kshs		Kshs	
	Current FY2023/2024	% of the total	Comparative FY2022/2023	% of the total
Less than 1 year	11,783,233	%		%
Between 1- 2 years	2,486,717	%		%
Between 2-3 years		%		%
Over 3 years		%		%
Total (a+b)	14,269,950	%		%

16. Inventories

Description	FY 2023/2024
	KShs
Pharmaceutical supplies	
Maintenance supplies	
Food supplies	108,425
Linen and clothing supplies	
Cleaning materials supplies	
General supplies	
Less: provision for impairment of stocks	
Total	108,425

Mrima Maternity Hospital (Mombasa County Government)
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Notes to the Financial Statements (Continued)

17. Property, Plant and Equipment

Description	Land	Buildings and Civil works	Motor vehicles	Furniture, fittings, and office equipment	ICT Equipment	Plant and medical equipment	Capital Work in progress	Total
	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
Cost								
At 1 July 2022 (previous year)								
Additions								
Disposals								
Transfers/adjustments								
At 30th Jun 2023								
At 1 July 2023 (current year)								
Additions								
Disposals								
Transfer/adjustments								

Mrima Maternity Hospital (Mombasa 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	Capital Work in progress	Total
At 30th Jun 2024	71,200,000	140,015,000		3,341,000	7,272,700	39,039,195		189,667,895
Depreciation and impairment								
At 1 July 2023 (previous year)								
Depreciation for the year								
Disposals								
Impairment								
At 30 June 2024								
At July 2023 (current year)								
Depreciation								
Disposals								
Impairment								
Transfer/adjustment								
At 30th June 2024								
Net book values								

**Mrima Maternity Hospital (Mombasa 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	Capital Work in progress	Total
At 30 th Jun 2023 (previous)	71,200,000	140,015,000		3,341,000	7,272,700	39,039,195		189,667,895
At 30 th Jun 2024 (current)	71,200,000	140,015,000		3,341,000	7,272,700	39,039,195		189,667,895

Mrima Maternity Hospital (Mombasa County Government)
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Notes to the Financial Statements (Continued)

18. Trade and other Payables

Description	FY 2023/2024	
	KShs	
Trade payables	2,494,141	
Employee dues		
Third-party payments (<i>e.g. unremitted payroll deductions</i>)		
Audit fee		
Doctors' fee		
Total trade and other payables	2,494,141	
Ageing analysis:	FY2023/2024	% of the Total
Under one year	2,494,141	
1-2 years		
2-3 years		
Over 3 years		
Total	2,494,141	

Notes to the Financial Statements (Continued)

19. Cash Generated from Operations

Description	FY 2023/2024
	KShs
Surplus for the year before tax	6,463,259
Adjusted for:	
Depreciation	101,000
Non-cash grants received	
Impairment	
Gains and losses on disposal of assets	
Contribution to provisions	
Contribution to impairment allowance	
Working Capital adjustments	
Increase in inventory	(108,425)
Increase in receivables	(14,269,950)
Increase in deferred income	
Increase in payables	2,494,141
Increase in payments received in advance	
Net cash flow from operating activities	(5,319,975)

Notes to the Financial Statements (Continued)

20. 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 2023 (previous year)				
Receivables from exchange transactions				
Receivables from –non-exchange transactions				
Bank balances				
Total				
At 30 June 2024 (current year)				
Receivables from exchange transactions				
Receivables from –non-exchange transactions				
Bank balances				
Total				

(NB: The totals column should tie to the individual elements of credit risk disclosed in the entity's statement of financial position)

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 due from. 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				
Current portion of borrowings				
Provisions				
Deferred income				
Employee benefit obligation				
Total				
At 30 June 2024				
Trade payables				
Current portion of borrowings				
Provisions				
Deferred income				
Employee benefit obligation				
Total				

Notes to the Financial Statements (Continued)

(iii) Market risk

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

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

a) Foreign currency risk

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

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

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

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Notes to the Financial Statements (Continued)

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

Foreign currency sensitivity analysis

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

Description	Change in currency rate	Effect on Profit before tax	Effect on equity
	Kshs	Kshs	Kshs
2023 (previous year)			
Euro	10%		
USD	10%		
2024(current year)			
Euro	10%		
USD	10%		

b) Interest rate risk

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

Management of interest rate risk

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

Notes to the Financial Statements (Continued)

Sensitivity analysis

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

Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of financial performance if current floating interest rates increase/decrease by one percentage point as a decrease/increase of KShs xxx (20xx: KShs xxx). A rate increase/decrease of 5% would result in a decrease/increase in surplus of KShs xxx (20xx – KShs xxx).

iv) Capital Risk Management

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

Description	FY/2023/2024	
	Kshs	
Revaluation reserve		
Retained earnings		
Capital reserve		
Total funds		
Total borrowings		
Less: cash and bank balances		
Net debt/ (<i>excess cash and cash equivalents</i>)		
Gearing		

Notes to the Financial Statements (Continued)

21. Related Party Balances

Nature of related party relationships

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

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

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

Description	Insert Current FY 2023/2024	Insert Comparative FY 2022/2023
	Kshs	Kshs
Transactions with related parties		
a) Services offered to related parties		
Services to xxx		
Sales of services to xxx		
Total		
b) Grants from the Government		
Grants from County Government		
Grants from the National Government Entities		
Donations in kind		
Total		
c) Expenses incurred on behalf of related party		
Payments of salaries and wages for xxx employees		
Payments for goods and services for xxx		
Total		

Mrima Maternity Hospital (Mombasa County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2024

Description	Insert Current FY 2023/2024	Insert Comparative FY 2022/2023
	Kshs	Kshs
d) Key management compensation		
Directors' emoluments		
Compensation to the medical Sup		
Compensation to key management		
Total		

22. Segment Information

(Where an organisation operates in different geographical regions or in departments, IPSAS 18 on segmental reporting requires an entity to present segmental information of each geographic region or department to enable users understand the entity's performance and allocation of resources to different segments)

23. Contingent Liabilities

Contingent liabilities	FY2023/2024	
	Kshs	
Court case xxx against the hospital		
Bank guarantees in favour of subsidiary		
Total		

(Give details)

24. Capital Commitments

Capital Commitments	FY 2023/2024	
	Kshs	
Authorised For		
Authorised And Contracted For		
Total		

(NB: Capital commitments are commitments to be carried out in the next financial year and are disclosed in accordance with IPSAS 17. Capital commitments may be those that have been authorised by the board but at the end of the year had not been contracted or those already contracted for and ongoing)

25. Events after the Reporting Period

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

26. Ultimate and Holding Entity

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

27. Currency

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

19. 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)

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.

M
MEDICAL SUPERINTENDENT
MOMBASA MATERNITY HOSPITAL
Accounting Officer
 Date:.....
 P. O. Box 90502 - 80100
 MOMBASA

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							

Appendix III: Inter-Entity Confirmation Letter

Name of Transferring entity.....

Name of Beneficiary entity.....

Confirmation of amounts received by [Insert name of beneficiary Entity] as at 30 th June (Current FY)					
Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
Total					

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

Head of Accounts Department - Disbursing Entity:
 Name Sign Date

Head of Accounts Department - Beneficiary Entity:
 Name Sign Date.....

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Appendix IV Reporting of Climate Relevant Expenditures

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

XX Hospital (XX County Government)
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Appendix V: Disaster Expenditure Reporting Template

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

