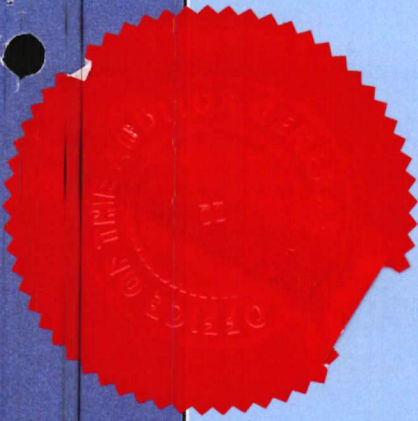


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REPORT

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THE AUDITOR-GENERAL

ON

MURIRANJA'S LEVEL 4 HOSPITAL

FOR THE YEAR ENDED
30 JUNE, 2025

COUNTY GOVERNMENT OF MURANG'A

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MURIRANJA'S LEVEL 4 HOSPITAL (Murang'a County Government)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2025

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

Muriranja's Level 4 Hospital (Murang'a County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

Table of Contents

1. Acronyms & Glossary of Terms.....	ii
2. Key Entity Information and Management	iii
4. Key Management Team.....	viii
5. Report of The Medical Superintendent.....	xi
6. Statement of Performance Against Predetermined Objectives	xiii
7. Corporate Governance Statement	xiv
8. Management Discussion and Analysis	xvi
9. Environmental And Sustainability Reporting.....	xviii
10. Report of The Board of Management.....	xx
11. Statement of Board of Management's Responsibilities.....	xxi
12. Report Of The Independent Auditor On Muriranj's Level 4 Hospital.....	xxii
13. Statement of Financial Performance for The Year Ended 30 June 2025.....	1
14. Statement of Financial Position As At 30 th June 2025	3
15. Statement of Changes in Net Assets for The Year Ended 30 June 2025	5
16. Statement of Cash Flows for The Year Ended 30 June 2025	6
17. Statement of Comparison of Budget and Actual Amounts for Year Ended 30 Jun 2025.....	8
18. Notes to the Financial Statements.....	10
19. Appendices	56
20. Appendices.....	

1. Acronyms & Glossary of Terms

CSR	Corporate Social Responsibility
OSHA	Occupational Health & Safety Act
PFMA	Public Financial Management Act
MED SUP	Medical Superintendent
MURIRANJAS	Hospital Name
IT	Information technology
ICT	Information communication technology
HMT/HBM	Health medical team and health board management
MCH/FP	Maternal child health family planning
HOSPITAL	Muriranjias Hospital
FIF	Facility improvement Fund
KEMSA	Kenya medical supply agency
Fiduciary Management	Key management personnel who have financial responsibility in the entity.

2. Key Entity Information and Management

(a) Background information

Muriranj's Hospital is a level 4 hospital established under gazette notice number 598 of 2nd March 1973 and is domiciled in Murang'a County under the Health Department. The hospital is governed by a Board of Management.

Muriranja's level 4 hospital have several departmental one of this being nursing Muriranja's hospital was started in 1932 as a dispensary, currently as level 4 hospital with several department one of them being nursing department among others The hospital has 4 wards, theatre, outpatient including MCH/FP all manned by nurses. The total no of nurses is 38 with deficit of 17 nurses.

(b) Principal Activities

The principal mission of Muriranja's hospital is to promote and participate in provision of high quality, curative and rehabilitative service to all Kenyans. The hospital staffs are committed to provide high quality health care's services to all patients/clients with dignity, professionalism and within the shortest time possible. The hospital vision is to be efficient and cost-effective medical care system for healthy nation.

(c) Key Management

(d) 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

(e) Fiduciary Management

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

No.	Designation	Name
1.	Medical Superintendent	DR. HASSAN AHMED ISSA
2.	Head of finance	COSMAS MWILU
3.	Head of supply chain	ROSEMARY MWANGI
4.	Health Administrator	PETER MWANGI
5.	Nursing Officer	MRS. MARGARETE NDEGWA

(f) Fiduciary Oversight Arrangements

The County assembly, pursuant to the constitution of Kenya, 2010 and the County Government Act, 2012 under Article 8(1) has fiduciary oversight role over the execution of the functions of the County Government., it approves the budget and expenditure of the County Government in accordance with article 207 of the constitution of Kenya. It also approves the borrowings of the County Government in accordance of the constitution 212 of the Constitution of Kenya 2010

Key Entity Information and Management (continued)

(g) Muriranja's Headquarters

P.O. Box 577
Murang'a, Kenya

(h) Muriranja's Contacts

Telephone: (+254) 726715863
E-mail: hosymuri.@yahoo.com
Website:

(i) Muriranja's Bankers

Kenya Commercial Bank
Murang'a Branch

(j) Independent Auditors

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

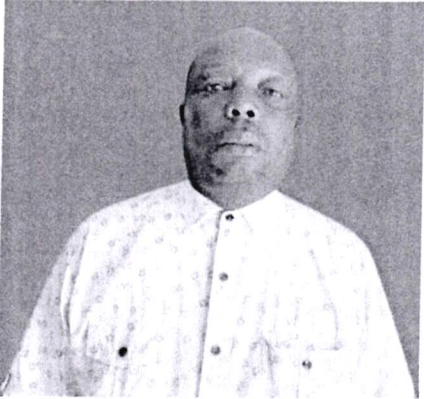


(k) Principal Legal Adviser


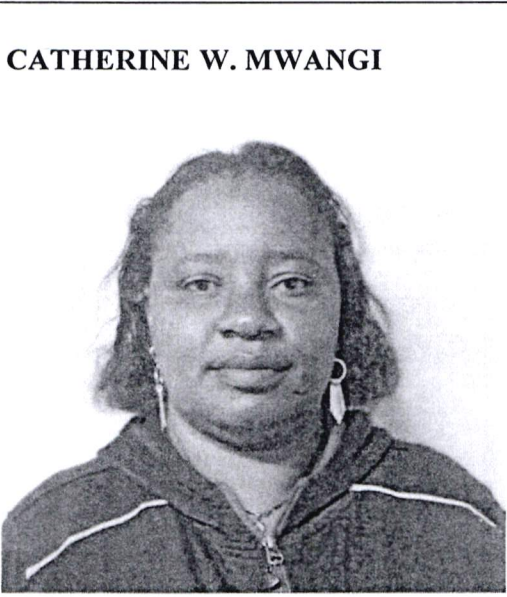
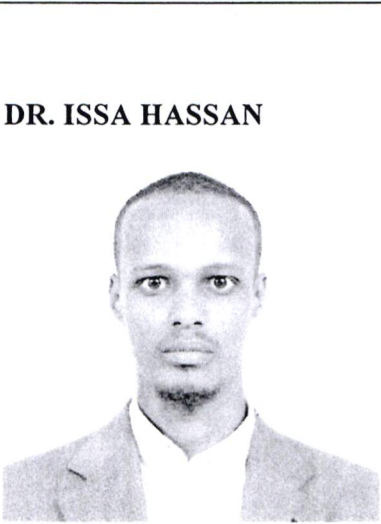
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya



(l) County Attorney

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

3. The Board of Management



Ref	Directors	Details
1.	<p>PETER KARENJU NJOKA</p> 	<p>Date of Birth – 11/09/1962 is aged 63yrs Did KCE in 1980 at Kiruri Sec. School Went to Egoji Teachers College & Trained as a Teacher. Did Diploma in Education Management. Work Experience - 38 Years of Service. Finished Being Senior Headteacher appointed to Muriranj's Hospital Management Board and Nominated as the chairman of the Board in 20th March, 2023.he is independent board member</p>
2.	<p>ERICK CHEGE KURIA</p> 	<p>Born on 23rd December 1991, is aged 34 holds a Bachelor's Degree in Economics and Finance from Kenyatta University and is a CPA Part II Holder. He currently works as a Freelance Research Assistant, supporting professionals in conducting diverse research projects. Mr. Kuria serves as the Finance Expert Representative in the Hospital's Board of Management. He is independent board member representing professional bodies</p>
3.	<p>MARY NYAMBUA KARINA</p> 	<p>Born in 1959, is aged 66years. Sat for EACE Exam at Mumbi Girls High School. Holds a Higher Dip. In Psychological Counselling at Kenya Methodist university Murang'a County Social Development Officer. Group Represents Women.is independent board member</p>

4.	<p>HEZRON MAINA KIURIRE</p> 	<p>Member FBO representative Born in 1958.aged 67years Sat for EACE Exam at Njumbi High. Worked as District Reg of Persons. Now Senior Citizens. He is independent board member. Representing community</p>
5.	<p>CATHERINE W. MWANGI</p> 	<p>Member Born 1976.she is aged 49years Sat for KCPE 1990, KCSE 1995, 2004 attended Co-operative Business Administration and attained certificate worked in Mugoiri Five co-operative society. Current in Mugoiri Secondary School as Secretary. She is independent board member. This board member represents business community</p>
6.	<p>DR. ISSA HASSAN</p> 	<p>Secretary to the Board Medical Superintendent Born 20/07/1993 1. K.C.S.E: - 2013 at Nyangwa Boys High School – Embu. 2. Degree – 2021 at JKUAT – Bachelor of Medicine & Surgery. 3.Master – 2024 – Up to date at MKU Masters in Healthcare leadership & Management Experience: - Medical Officer – 2022 – To date Murang'a County. Medical Superintendent – 2024 - To date</p>

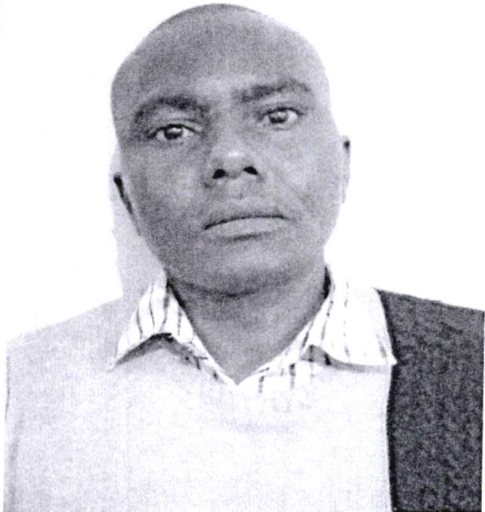
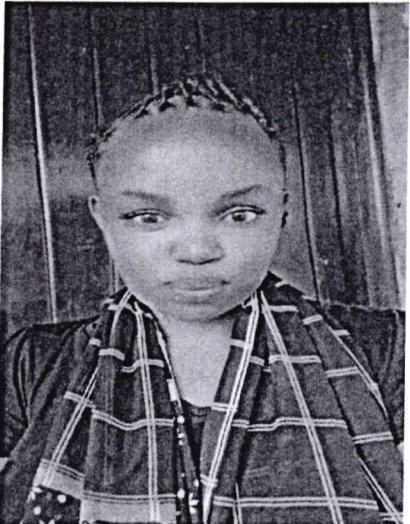

7.	<p>JOHN KIMANI</p> 	<p>Board Member represents donors Date of birth 20/05/1991 Age 34years, He is an Electrical Engineer, He is Executive Director at Gemiji Agencies That deals with CCTV Installation, Electrical Installation and Data cable Installation. He was an Electron at Ben Electrical that deals with Elevators, electrical installation, conducting and generator repairs Electrical Wireman Grade III, He has Diploma in Electrical Installation, He sat for KSCE in 2009 and KCPE in 2005. He is independent Board Member.</p>
8.	<p>MARION GACHIRI</p> 	<p>Date of Birth:- 5/11/1968 2017 Kenya Community Informant – Ministry of Environment, Water and natural Resources Upper Tana Natural Resources Management Project (UTANRMP) 2018 Advocacy Training – Sustainable Agriculture Community Development Programme (SACDEP) 2018 ECO FOUNDATION - Environmental Ambassadors in East Africa From 2015- To Date Community Outreach Officer – Wanjengi Location</p> <ul style="list-style-type: none"> • Youth And Women Empowerment Engagement • Introduction To Lobbying And Advocacy • Self-Help Group Creation Facilitation • Organizing Forums For Youths And Women

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4. Key Management Team

Ref	Management	Details
1.	<p>DR. ISSA HASSAN</p> 	<p>Secretary to the Board Medical Superintendent Born 20/07/1993</p> <p>1. K.C.S.E: - 2013 at Nyangwa Boys High School – Embu.</p> <p>2. Degree – 2021 at JKUAT – Bachelor of Medicine & Surgery.</p> <p>3. Master – 2024 – Up to date at MKU Masters in Healthcare leadership & Management</p> <p>Experience: - Medical Officer – 2022 – To date Murang’a County.</p> <p>Medical Superintendent – 2024 - To date</p>
2.	<p>COSMAS MWILU</p> 	<p>Head of finance: Born 1974,he is 54yers old</p> <p>Sat for KCPE 1988, KCSE 1992 holder Bachelor of commerce in accounting option and member of ICPAK. worked as a Senior Accountant in Murang’a County Government.</p> <p>Work experience</p> <p>Has worked in makueni county government as an internal auditor, worked in machakos as senior revenue officer, worked Embu county as acting municipality treasurer .was transferred to Muranga county and held various position including accountant in ministry of agriculture, and municipality Current head finance Muriranja’s Sub County Hospital.</p>

Muriranja's Level 4 Hospital (Murang'a County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

3.	<p>PETER MWANGI</p> 	<p>Health Administrative Officer; Born 1982; Sat for KCPE 2000, KCSE in 2006; Holder of BCOM in Finance (2nd Class Honour, Upper Division) From Mount Kenya University Worked in Different Capacities as Health Administrator/ Procurement Department & Human Resource Department in various hospitals including Murang'a referral hospital Maragua, Kenneth Matiba and Muriranj's sub county hospital.</p>
4.	<p>ROSEMARY NJERI MWANGI</p> 	<p>Head of supply chain: Born in 1996, aged 29 years. Sat for KCPE 2009, KCSE 2013, 2017 attained Diploma in Purchasing & Supply management 2014 attended Unix Computer Consultant for computer course.</p>
5.	<p>MRS. MARGARET NDEGWA</p> 	<p>Nursing Officer; Born 1969, aged 56 years Sat for KCPE 1986, KCSE 1990, 2008 KRCHN, Bachelor's Degree in Nursing in 2018 currently a Nurse in Charge in Muriranja's Sub County Hospital</p>

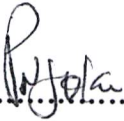
Chairman's Statement

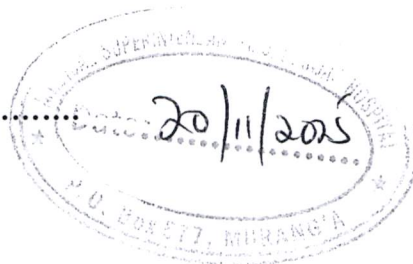
The health care space at Murang'a County has continued to improve and excel in order to assist the common citizens. Muriranja's hospital operates as a complex healthcare institution that offers specialized treatment. The hospital functions with a multidisciplinary approach, involving medical professionals, nurses, administrative staff and support personnel that all inclusively make the hospital to be one of a kind in the county at large.

However, the challenging operating environment and changing consumer preferences have impacted on the hospital and necessitated positive changes on how we do things. These have been opportunities for learning and adapting.

During the year, the county has digitized all the hospitals IT system in the county which has enabled Muriranja's as a hospital to increase revenue collection during the year ended 30th June 2024

I, on behalf of the board remain positive that the hospital will remain to be the best specialised hospital not only in Murang'a county but also in the whole.


.....
NAME PETER K. NJOKA
Chairman to the Board



5. Report of The Medical Superintendent

I'm pleased to present to you the key highlights of the annual report and financial statements for the financial year 2024/2025

The management prioritized the strengthening of governance framework, progressing infrastructure projects as well as playing an active role in managing the financial performance of the hospital. To achieve this, the hospital engaged the right people into revamped organizational structure. We believe that the right transformational initiatives will continue yielding results, even in a highly dynamic operating environment.

Patient satisfaction is at the centre of what we do. To compliment this with a wide array of all class admitting staff cutting across different health disciplines. we pride ourselves for seamless integration of all these medical services to deliver the highest standard of healthcare.

Safety

Patient safety Muriranja's has embarked on all aspects of patient safety which is an integral component of health service delivery. Muriranja's is focused to reduce hospital acquired infections and medical errors, the hospital has been organising trainings with various partners to its medical personnel aiming at reducing /eliminating errors, infection prevention and control.

ICT

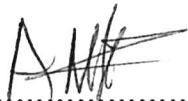
During the year, the county has digitized all the hospitals IT system in the county which has enabled Muriranja's as a hospital to increase revenue collection during the year ended 30th June 2025.

Financial review

During the year the hospital received operations funds from county government estimated at half a million shillings.

.....

NAME DR. ISSA HASSAN
MEDICAL SUPERINTENDENT
Secretary to the Board



.....

Name
Secretary to the Board



6. Statement of Performance Against Predetermined Objectives

Muriranja's has 4 strategic pillars/ themes/issues and objectives within the current Strategic Plan for the FY 2024- FY 2025. These strategic pillars/ themes/ issues are as follows:

Pillar

1: Leadership and Governance
2.Service delivery
3. Health system financing
4.Health workforce

Muriranja's develops its annual work plans based on the above 4 pillars. Assessment of the Board's performance against its annual work plan is done on a quarterly basis. The Muriranja's achieved its performance targets set for the FY 2024/2025 period for its 4 strategic pillars, as indicated in the diagram below:

Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
1: Leadership and Governance	Good governance	Accountability	Holding HMT&HBM Agendas implementation	100%
2.Service delivery	All Patients receive medical services	Punctuality in the facility	High quality and affordable medical services	100%
3. Health system financing	Financing medical services	Financial reports	Funds acquisition and accountable expenditure.	100%
4.Health workforce	Enough medical staff	To ensure all patients are attended	Offering effective medical attention to all.	100%

7. Corporate Governance Statement

The hospital is committed to offer high standard and affordable healthcare to all Kenyans. Muriranja's has been implementing various policy guidelines from the county governance with the aim of improving the standards. Automation of services has been rolled out to as guided by the county government.

OVERVIEW

Murang'a level 4 hospital have several departmental one of this being nursing Muriranja's was started in 1932 as a dispensary, currently as level 4 hospital with several department one of them being nursing department among others The hospital has 4 wards, theatre, outpatient including MCH/FP all manned by nurses. The total no of nurses is 38 with deficit of 17 nurses.

ROLES OF BOARD MEMBERS

1. Consider and submit for approval annual facility work plan to chief officer health.
2. Approve hospital quarterly budget.
3. Ensure budgets and plans are based on available resources.
4. Ensure adherence to procurement rules and regulation.
5. Received audit reports and initiates responses.
6. Implement the relevant recommendation of auditor general.
7. Implement recommendation of the county assembly.
8. Act as liaison between health centre and dispensary.
9. Ensure public awareness of the facility through public participation during annual planning and budgeting.
10. Ensure all financial procedures and reporting requirement are met by facility.

Board Member appointments

The Board members are appointed at the county level by the CECM of Health. Its after the appointment they are gazetted. They are supposed to be 7(Seren) Members

Number of Board Meetings

The board members are supposed to hold four 4 meeting in a financial year. i.e. at least one meeting in every quarter. The board meetings are always minutes.

Remuneration of Board Members

The Board members are entitled to sitting allowances and travel allowances once they hold a meeting

ACHIEVEMENTS

1. Engaging in quality improvement and Continuous Education in the facility that brings about change to practice and patient care and safety. Nurses have been taken through the IPC (Infection Prevention Control).
2. Engaging in evidence-based nursing care through use of Nursing care process. Identifying problems and solving them.

3. Continuous professional growth, certificate nurses have upgraded to Diploma and several are now doing their undergraduate courses.
4. Improvement on Maternal Care due to continuous training on EMONC in the hospital staffs through Jacaranda health.

CHALLENGES

1. Shortage of Nurses.
2. Nurses have typically demanding schedules shifts became nursing is 24/7, round the clock job. These long hours can also mean working over 12 hours shifts due to shortages.
3. Burn out due to long working hours necessitated by shortage
4. Female paediatric wards being managed in one ward despite having vacbt paediatric wards due to shortage of Nurses

WAY-FORWARD

1. Through the County Director of Health and County Nurse, the hospital has requested for more additional nurses.
2. Also request for opening of paediatric ward to separate children from the Adult Female ward.
3. Also requested for a Physician in the hospital due to high incidence of NCD's
- 4.

Peter Mwangi

Health Administrative Officer

8. Management Discussion and Analysis

Muriranj's hospital has improve its revenue collection strategies by instituting strong internal controls that adopts cashless transaction in revenue collection as a result we managed to collect Kshs 23,849,831 from various sources during financial year 2024-2025 as shown in appendix 1 below.

APPENDIX 1

REVENUE PERFORMANCE FROM MONTH OF JULY 2024- JUNE 2025

MONTH/MOD E OF PAYMENT	MPESA/C ASH	SHA REVENUE	Kan gata care	PHCF	OTHERS	TOTALS
JULY 2024	532,746	270,745	168,616	597,419	561,090	1,008,439
AUGUST 2024	632,479	343,788	159,044		78,842	1,154,740
SEPTEMBER 2024	593,951	344,335	137,612	-	26,371	1,102,269
OCTOBER 2024	593,845	349,402	150,658	-	82,425	1,176,327
NOVEMBER 2024	870,853	187,855	210,273		21,577	1,290,558
DECEMBER 2024	828,959	569,660	236,992	-	37,840	1,673,451
JANUARY 2025	1,207,376	1,142,558	259,014		278,205	2,887,153
FEBURUARY 2025	986,258	970,566	277,833	306,573	80,225	2,621,455
MARCH 2025	1,113,202	877,829	233,460	315,765	419,463	2,959,791
APRIL	996,246	1,235,799	227,254	453,126	64,390	2,976,815
MAY	762,149	1,159,636	127,687	512,000	136,645	2,698,117
JUNE	738,312	765,915	193,460	1,157,450	565,431	2,289,706
					TOTAL	23,849,831

Muriranja's hospital continues to provide a wide range of highly specialized healthcare services to patients from within and outside Murang'a county.

Specialized services include, specialized outpatient clinics, inpatient care, day care procedures for surgery, dental amongst other services and specialized accident and emergency that receives emergency and disaster victims.

The hospital also provides clinical governance continues to be strengthened to improve patient safety and ensure quality healthcare. The hospital patient visit continues to increase due to improved services enhance by support from county and national Government.

The Muriranja's bed capacity is as follows

- Bed capacity 134
- Cot capacity 8
- Bed Occupancy rate..... 7 %
- Av. Length of stay 3
- Death rate1

The Muriranja's hospital received over 40,000 Patients



.....
NAME DR. ISSA HASSAN

Secretary to the Board

Medical superintendent

9.Environmental And Sustainability Reporting

- **Infection prevention and waste management**

With emerging of Covid 9, the water supply was adequate in the hospital since there is hospital borehole, piped water also has been there throughout the year and hand washing was effective with soap to all persons visiting the hospital.

PPEs have been provided on daily basis (mostly surgical masks). Surgical gowns and N95 masks were not adequate.

- **Customer satisfaction survey**

Customer satisfaction survey was done in opd, maternity and in medical wards. The survey produced a positive response from the respective departments.

- **Nursing services/process**

Documentation and Record keeping

Nursing services were rendered despite the acute shortage of Nurses. Nursing process continued in our wards hence improving the Nursing Care to the patients.

- **Patients' hygiene**

Warm baths for patients continued since boilers are in good working condition and instant heaters. Laundry services done properly with laundry machine and the drier are in good working condition and SOP for linen management adhered to.

- **Catering and nutrition**

Nutrition standards in the hospital were maintained though there was minor challenge of food supply from the merchants.

- **Staff welfare**

There is staff welfare group which caters for hospital staff needs with monthly contribution for Nurses.

Tea is now served for staffs and patients.

Supervision and feedback meeting

Facilitative supervision was done weekly findings and recommendation communicated to the staff in the department then done in all departments and handed over to the office with recommendation and achievements.

Referral system and ambulances services

Our referral system has been running smoothly now since we have ambulance.

Challenges

- Shortage of nurses and most of them not going on annual leaves.
- Erratic Supply of Non-pharms.
- Inadequate supply of Oxygen for patients.

10. Report of The Board of Management

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

Principal activities

The principal activities of the entity is to offer quality and affordable health care.

Results

The results of the entity for the year ended June 30 2025 are out.

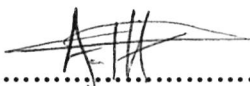
Board of Management

The members of the Board who served during the year are shown on page vi. During the year, 2025

Auditors

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

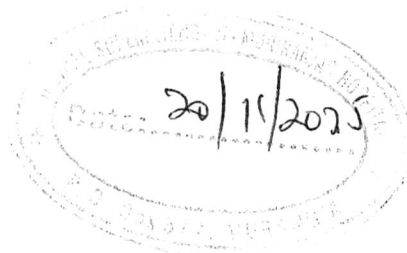
By Order of the Board



.....
NAME: DR. ISSA HASSAN

MEDICAL SUPERINTENDENT

Secretary to the Board



11. Statement of Board of Management's Responsibilities

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

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

The Board of Management accepts responsibility for the Muriranja's hospital'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. The Board members are of the opinion that the Muriranja's hospital financial statements give a true and fair view of the state of Hospital's transactions during the financial year ended 30th June 2025, and of the Hospital's financial position as at that date. The Board members further confirm the completeness of the accounting records maintained for the Muriranja's hospital which have been relied upon in the preparation of the Hospital's financial statements as well as the adequacy of the systems of internal financial control.

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

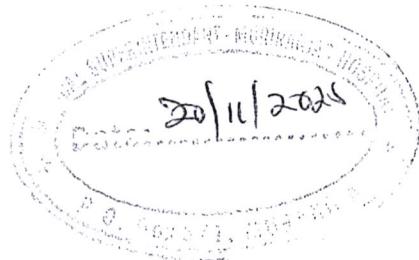
Nothing has come to the attention of the Board of management to indicate that the Muriranja's hospital will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Hospital's financial statements were approved by the Board on 20/11/2025 and signed on its behalf by:



.....
Name: PETER K. NJOKA
Chairperson
Board Of Management



.....
Name: DR.
Accounting

REPUBLIC OF KENYA



Telephone: +254-(20) 3214000
E-mail: 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 MURIRANJA'S LEVEL 4 HOSPITAL FOR THE YEAR ENDED 30 JUNE, 2025 - COUNTY GOVERNMENT OF MURANG'A

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Muriranja's Level 4 Hospital set out on pages 1 to 57, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net

Report of the Auditor-General on Muriranja's Level 4 Hospital for the year ended 30 June, 2025- County Government of Murang'a

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 Muriranja's Level 4 Hospital as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012, the County Governments Act, 2012 and the Health Act, 2017.

Basis for Qualified Opinion

1. Inaccuracies in the Presentation of Disclosures and Balances of Financial Statements

1.1 Inaccuracies in the Statement of Financial Position

- i. The statement of financial position reflects closing balance of net assets of Kshs.151,008,516. However, the balance differs with balance of Kshs.158,598,729 reflected in the statement of changes in net assets by unreconciled variance of Kshs.7,590,213.
- ii. The statement of financial position reflects net asset balance of Kshs.151,008,516 and as described in the statement of changes in net assets, which includes a balance of Kshs.3,887,287 in respect of revaluation reserve. However, the balance has not been supported by analysis, nature of revaluation and supporting evidence. In addition, the net asset also includes accumulated deficit balance of Kshs.2,198,171 which differs with accumulated surplus balance of Kshs.1,756,745 reflected in the statement of changes in net assets by unexplained variance of Kshs.3,954,916.
- iii. The statement of financial position reflects net book value of Kshs.154,703,264 in respect of property, plant and equipment as disclosed in Note 32 to the financial statement. However, Note 32 on property, plant and equipment includes total balance of Kshs.3,304,137 as at 30 June, 2025 in respect of other assets, however, the balance has no description and is not included in the total computed balance of Kshs.154,703,264.

In the circumstances, the accuracy and completeness of account balances and disclosures in the financial statement could not be confirmed.

1.2 Inaccuracies in the Statement of Changes in Assets

Review of Statement of Changes in Assets revealed the following inaccuracies;

- i. Statement of changes in net assets reflects inaccurate opening balance in respect of accumulated surplus of Kshs.3,954,916 instead of Kshs.4,542,519 resulting to variance of Kshs. (587,603). Further, the statement reflects accumulated total balance of Kshs.153,274,316 instead balance of Kshs.153,816,919 resulting to a variance of Kshs. (542,603).
- ii. Statement of changes in net assets reflects inaccurate closing balance in respect of accumulated surplus of Kshs.158,598,729 which differs with the re-computed balance of Kshs.151,663,748 by unexplained and unreconciled variances of Kshs.6,934,981 as tabulated below;

Description	Closing Balance as per Statement of Net Assets (Kshs.)	Computed Balance as per the Statement of Net Assets (Kshs.)	Variances (Kshs.)
Revaluation Reserves			
As at 1 July 2024	-	-	-
Surplus for the year	3,887,287	-	3,887,287
As at 30 June 2025	3,887,287	-	3,887,287
Accumulated Surplus			
As at 1 July 2024	3,954,916	4,542,519	(587,603)
Surplus for the year	(2,198,171)	(2,198,171)	-
As at 30 June 2025	1,756,745	2,344,348	(587,603)
Capital Fund (As at 30 June 2025)	149,319,400	149,319,400	-
Total	158,598,729	151,663,748	6,934,981

In the circumstances, the accuracy and completeness of statement of changes in net assets balances could not be confirmed.

1.3 Inaccuracies in the Statement of Cash Flow

Review of financial statement of cash flow revealed the following inaccuracies;

- i. The statement of cash flow reflects inaccurate prior year in respect of net cash flow from operating activities of Kshs.(1,248,433) instead of prior year audited balance of Kshs.586,116.
- ii. The statement of cash flow under payments of cashflow from operating activities in the comparative column for 2023/2024 financial year reflects duplicate payments as

follows: payment of Kshs.540,727 in respect of food and ration is also included in the payment in respect of medical/clinical cost, while payment of Kshs.342,300 for fuel, payment of finance costs of Kshs.2,414 and payment of electrical expenses of Kshs.736,409 are also included in the payment of general expenses of Kshs.4,155,767.

- iii. The statement of cash flow includes payment of Kshs.14,452,034 in respect of employee costs. However, the payment relates to salaries paid by the County Government on behalf of the Hospital being in-kind contribution which does not involve cash outflow.
- iv. The statement of cash flow reflects cash and cash equivalent balance of Kshs.734,041 as at 30 June, 2025. However, computation of closing balance from the disclosed amount gives net decrease in cash and cash equivalent of Kshs.17,133,874 and cash and cash equivalent of Kshs.1,038,197 as at 1 July, 2024 resulting to negative cash balance of Kshs.16,095,677 which differs with the amount of Kshs.734,041.
- v. The statement of cash flow at Note 43 on cash generated from operations which reconciles the surplus(deficit) for the year to net cash flow from operating activities reflects Kshs.528,908 as net cash flow from operating activities for the prior year (2023/2024) which differs with the negative cash flow from operating activities of Kshs.1,208,433 reflected in the statement of cash flow.

In the circumstances, the accuracy and completeness of statement of cash flow balances could not be confirmed.

1.4 Inaccuracies in the Statement of Comparison of Budget and Actual Amounts

- i. The statement of comparison of budget and actual amounts in the original budget column reflects total receipts of Kshs.24,522,760 while the total payments reflect Kshs.35,082,643. However, computation of disclosed figures for payments results to Kshs.24,522,760 leading to a computation error of Kshs.10,559,883.
- ii. The statement of comparison of budget and actual amounts under adjustments reflects payments in respect of grant and subsidies of Kshs.8,916,240 instead of the actual amounts of Kshs.10,559,883 leading to a variance of Kshs.1,643,643.
- iii. The statement of comparison of budget and actual amounts includes budget reconciliation schedule reconciling the actual surplus amount as per the statement of budget to the closing cash and cash equivalent balance. However, the budget reconciliation reflects actual surplus amount as per the statement of budget of Kshs.(2,198,161) which differs with the balance of Kshs.(1,643,643) reflected in the statement of comparison of budget and actual amounts, while the disclosed closing

cash and cash equivalent balance of Kshs.(4,506,922) differs with the balance of Kshs.734,041 as per the statement of cash flow.

In the circumstances, the accuracy, completeness and validity of balances reflected in the statement of comparison of budget and actual amounts could not be confirmed.

2. Property, Plant and Equipment

2.1 Lack of Valuation of Land and Ownership Documents

The statement of financial position and as disclosed in Note 32 to the financial statement reflects net book value of Kshs.154,703,264 in respect of property, plant and equipment. However, the balance includes land valued at Kshs.102,500,000 where review of records revealed the following anomalies;

- i. The Hospital land measures approximately forty-two (42) acres. However, examination of records provided for audit revealed that approximately twenty point six (20.6) acres of land had been alienated and donated to the ministry of social services for construction of Muriranjas Rehabilitation and Vocational Training Centre. No documentary evidence was provided to support the portion of land donated.
- ii. Another portion of the land of unknown size is currently inhabited by private residents. However, the Hospital Management did not provide an explanation of measures being undertaken to reclaim the portion of land encroached.
- iii. In addition, although the land is disclosed at a cost value of Kshs.102,500,000 no documentary evidence in the form of valuation certificates were provided to show how the value was arrived at.

2.2 Undisclosed Assets

Physical verification of assets revealed that the Hospital owns several other assets including motor vehicles (ambulance and double pickup), motor cycle, furniture and fittings, information technology equipment and other medical equipment's. However, the assets and corresponding values have not been disclosed in the schedule of property, plant and equipment and in the statement of financial position.

In the circumstances, the accuracy, completeness and ownership of property, plant and equipment amount of Kshs.154,703,264 could not be confirmed.

3. Unsupported Long Outstanding Trade and Other Payables

The statement of financial position reflects trade and other payables balances of Kshs.10,020,009 and Kshs.6,388,970 for the current year and prior year as disclosed under in Note 36 to the financial statements. However, Management did not provide the analysis and supporting documents for the opening balances of Kshs.6,388,970 and evidence of payments made during the year under review.

Report of the Auditor-General on Muriranja's Level 4 Hospital for the year ended 30 June, 2025- Murang'a County Government

In the circumstances, the validity and completeness of trade and other payables balances could not be confirmed.

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Muriranja's 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.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Audit Matters

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

No	Financial Year	Audit Issue
1	2023/2024	Unreconciled Variance in Property, Plant and Equipment
2	2023/2024	Lack of Land Ownership Documents

Other Information

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

In connection with my audit on the Muriranja's Level 4 Hospital financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other

Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN 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 the Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Non-remittance of Capacity Building Levy

During the year under review the Hospital executed various contracts with suppliers and service providers. However, there was no evidence that the Hospital remitted capacity building levy for the procurements executed between the Hospital and suppliers. This is contrary to paragraph 3(1) of the Public Procurement Capacity Building Levy order, 2023.

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

2. Non-Compliance with Standards for Upgrade to Level 4 Hospital and Universal Health Care (UHC)

Review of the Hospital records and observation of the physical infrastructure and facilities revealed the following deficiencies in services and equipment's: -

- i) The Hospital did not have adequate facilities and staff in the following departments; General administration, Ear Nose & Throat (ENT), Ophthalmology, Hospital information Management systems and General administration.
- ii) Bed capacity was one hundred (100) against the recommended one hundred fifty (150).
- iii) Lack of utility vehicles.

These deficiencies contravene the First Schedule of Health Act, 2017 and implies that accessing highest attainable standard of health, which includes the right to health care

Report of the Auditor-General on Muriranja's Level 4 Hospital for the year ended 30 June, 2025- Murang'a County Government

services, including reproductive health care as required by Article 43(1) of the Constitution of Kenya, 2010 may not be achieved.

Further, this contravened the Kenya Quality Model for Health Policy Guidelines and therefore hindered the realization of the Government program on Universal Health Coverage (UHC).

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 THE 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 the 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 Internal Audit Reports

During the audit of the facility, it was noted that the Hospital relied on the County Internal Audit department to carry out its internal audit functions. However, no internal audit reports were provided for review.

In the circumstance, effectiveness of the internal controls could not be confirmed.

2. Lack of Policy Documents

During the review, it was noted that the Hospital lacked the following important policies; approved business continuity plan/disaster recovery plan and approved risk management policy.

In the circumstances, the effectiveness of internal controls and optimal performance of the Hospital 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 the Board of Management

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

04 December, 2025

Muriranja's Level 4 Hospital (Murang'a County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025


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


Description	Note	2024-2025 FY	2023-2024 FY
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from the County Government	6	-	1,029,312
In-kind contributions from the County Government	7	14,452,034	-
Grants from donors and development partners	8	-	-
Transfers from other Government entities	9	-	-
Public contributions and donations	10	10,559,883	890,805
		25,011,917	1,920,117
Revenue from exchange transactions			
Rendering of services- Medical Service Income	11	24,522,760	5,851,007
Revenue from rent of facilities	12	-	-
Finance /Interest Income	13	-	-
Miscellaneous Income	14	-	-
		24,522,760	5,851,007
Total revenue		49,534,677	7,771,124
Expenses			
Medical/Clinical costs	15	20,124,256	2,471,941
Employee costs	16	14,452,034	-
Board of Management Expenses	17	60,000	240,000
Depreciation and amortization expense	18	488,123	-
Repairs and maintenance	19	1,519,008	313,400
Grants and subsidies	20	10,559,883	-
General expenses	21	5,501,336	4,155,767
Finance costs	22		2,414
Total expenses		52,704,640	7,183,522

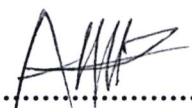
*Muriranjias Hospital Murang'a County
Annual Report and Financial Statements for The Year Ended 30th June 2025*

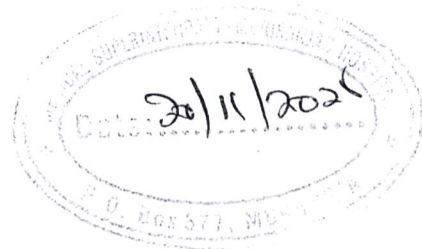
Description	Note	2024-2025 FY	2023-2024 FY
		Kshs	Kshs
Other gains/(losses)			
Gain/Loss on disposal of non-Current assets	23	-	-
Unrealized gain on fair value of investments	24	-	-
Medical services contracts Gains/Losses	25	971,792	-
Impairment loss	26	-	-
Gain on foreign exchange transactions		-	-
Total other gains/(losses)		971,792	-
Net Surplus / (Deficit) for the year		(2,198,171)	587,602

The Hospital's financial statements were approved by the Board on 20/11/2025 and signed on its behalf by:


.....
Chairman
Board of Management


.....
Head of Finance
ICPAK No: 1354


.....
Medical Superintendent



*Muriranjias Hospital Murang'a County
Annual Report and Financial Statements for The Year Ended 30th June 2025*


14. Statement of Financial Position As At 30th June 2025


Description	Note	2024-2025 FY	2023-2024 FY
		Kshs	Kshs
Assets			
Current assets			
Cash and cash equivalents	27	734,041	1,038,197
Prepayments	28	-	-
Receivables from exchange transactions	29	4,639,803	528,903
Receivables from non-exchange transactions	30	-	-
Inventories	31	951,417	5,444,894
Total Current Assets		6,926,421	7,011,994
Non-current assets			
Property, plant, and equipment	32	154,703,264	153,238,895
Intangible assets	33	-	-
Investment property	34	-	-
Biological Assets	35	-	-
Total Non-current Assets		154,703,264	153,238,895
Total assets (A)		161,028,525	160,250,889
Liabilities			
Current liabilities			
Trade and other payables	36	10,020,009	6,388,970
Refundable deposits from Patients/Prepayments	37	-	-
Provisions	38	-	-
Finance lease obligation	39	-	-
Current portion of deferred income	40	-	-
Current portion of borrowings	41	-	-
Total Current Liabilities		10,020,009	6,388,970
Non-current liabilities			
Provisions	38	-	-
Non-Current Finance lease obligation	39	-	-
Non-Current portion of deferred income	40	-	-
Non - Current portion of borrowings	41	-	-

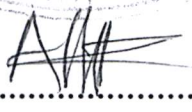
*Muriranjias Hospital Murang'a County
Annual Report and Financial Statements for The Year Ended 30th June 2025*

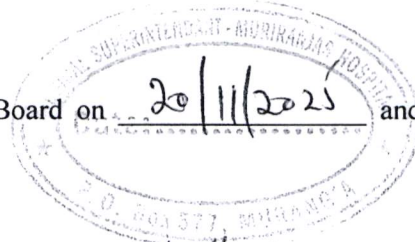
Description	Note	2024-2025 FY	2023-2024 FY
		Kshs	Kshs
Service concession Arrangements	42	-	-
Total non-current liabilities		-	-
Total Liabilities (B)		10,020,009	6,388,970
Net assets (A-B)		151,008,516	153,861,919
Represented by:			
Revaluation reserve		3,887,287	-
Accumulated surplus/Deficit		(2,198,171)	4,542,519
Capital Fund		149,319,400	149,319,400
Net Assets		151,008,516	153,861,919

The Hospital's financial statements were approved by the Board on 20/11/2025 and signed on its behalf by:


.....
Chairman
Board of Management


.....
Head of Finance
ICPAK No:


.....
Medical Superintendent



*Muriranjās Hospital Murang'a County
Annual Report and Financial Statements for The Year Ended 30th June 2025*

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

Description	Revaluation reserve	Accumulated surplus/Deficit	Capital Fund	Total
As at July 1, 2023		3,954,917	149,319,400	153,274,317
Revaluation gain	-		-	-
Surplus/(deficit) for the year	-	587,602	-	587,602
Capital/Development grants	-	-		
As at June 30, 2024	-	4,542,519	149,319,400	153,861,919
				-
At July 1, 2025	-	3,954,916	149,319,400	153,274,316
Revaluation gain	3,887,287	-	-	3,887,287
Surplus/(deficit) for the year		(2,198,171)	-	(2,198,171)
Capital/Development grants	-	-	-	-
At June 30, 2025	3,887,287	1,756,745	149,319,400	158,598,729

*Muriranj Hospital Murang'a County
Annual Report and Financial Statements for The Year Ended 30th June 2025*

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

Description	Note	2024-2025 FY	2023-2024 FY
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Transfers from the County Government	6	-	1,029,312
Grants from donors and development partners	8	-	-
Transfers from other Government entities	9	-	-
Public contributions and donations	10		890,805
Rendering of services- Medical Service Income	11	24,522,760	5,851,007
Revenue from rent of facilities	12	-	-
Finance / interest income	13	-	-
Miscellaneous receipts(<i>specify</i>)	14	-	-
Total Receipts		24,522,760	7,771,124
Payments			
Medical/Clinical costs	15	20,124,256	2,471,941
TELEPHONE			9,999
Employee costs	16	14,452,034	-
Fuel			342,300
ELECTRICAL MANTAINANCE			736,409
Board of Management Expenses	17	60,000	240,000
Repairs and maintenance	19	1,519,008	313,400
Repairs motor vehicle			206,600
food ration			540,727
Grants and subsidies	20		-
General expenses	21	5,501,336	4,155,767
Finance costs	22	-	2,414
Refunds paid out	37	-	-
Total Payments		41,656,634	9,019,557
Net cash flows from operating activities	43	(17,133,874)	(1,248,433)
Cash flows from investing activities			
Purchase of property, plant, equipment	32	-	-
Purchase of intangible assets	33	-	-
Proceeds from the sale of PPE	32	-	-
Acquisition of investments	34	-	-

*Muriranjias Hospital Murang'a County
Annual Report and Financial Statements for The Year Ended 30th June 2025*

Description	Note	2024-2025 FY	2023-2024 FY
		Kshs	Kshs
Net cash flows used in investing activities		-	-
Cash flows from financing activities			
Proceeds from borrowings	41	-	-
Repayment of borrowings	41	-	
Capital grants received		-	-
Net cash flows used in financing activities		-	-
Net increase/(decrease) in cash and cash equivalents		(17,133,874)	(1,248,433)
Cash and cash equivalents as at 1 July	27	1,038,197	310,755
Cash and cash equivalents as at 30 June	27	734,041	1,038,197

Muriranja's Level 4 Hospital (Murang'a County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

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

Description	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilisation
	a	b	c=(a+b)	d	e=(c-d)	f=d/c%
	Kshs	Kshs	Kshs	Kshs	Kshs	
Budget carryovers from the previous year		1,038,197	1,038,197	1,038,197	-	
Receipts						
Transfers from the County Government	-	14,452,034	14,452,034	14,452,034	-	
Grants from donors and development partners	-	-	-	-	-	-
Transfers from other Government entities	-	-	-	-	-	-
Public contributions and donations	-	10,559,883	10,559,883	10,559,883	-	-
Rendering of services- Medical Service Income	24,522,760	-	24,522,760	24,522,760	-	-
Revenue from rent of facilities	-	-	-	-	-	-
Finance / interest income	-	-	-	-	-	-
Miscellaneous receipts (<i>specify</i>)	-	-	-	-	-	-
Total receipts	24,522,760	26,050,114	50,572,874	50,572,874	-	-
Payments						
Medical/Clinical costs	20,124,256	-	20,124,256	20,124,256	-	100
Employee costs	-	14,452,034	14,452,034	14,452,034	-	100
Remuneration of directors	60,000	-	60,000	60,000	-	100
Repairs and maintenance	1,519,008	-	1,519,008	1,519,008	-	100
Grants and subsidies	-	8,916,240	8,916,240	10,559,883	(1,643,643)	118.43426
General expenses	2,819,496	2,681,840	5,501,336	5,501,336	-	100
Finance costs	-	-	-	-	-	-
Refunds	-	-	-	-	-	-
Total Operational Expenditure paid	35,082,643	26,050,114	50,572,874	52,216,517	(1,643,643)	-

Capital Expenditure paid	-	-	-	-	-	-
Surplus	(10,559,883)		-	(1,643,643)	(1,643,643)	

BUDGET NOTES

1. These was caused by revenue timing difference on when revenue was anticipated and actual time it was received causing delay programme excution
2. Over estimation of budget which was slightly higher than actual income

Budget Reconciliation

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	(2,198,171.00)
1	Reason for differences -Revenue timing difference	2,308,751.00
2	Reason for differences-Over estimation of budget which slightly higher than actual collection.	-
3	Reason for differences-	
4	inventory difference	
	Closing Cash and Cash Equivalent as per the statement of Cash flows	(4,506,922.00)

18. Notes to the Financial Statements

1. General Information

xxx entity is established by and derives its authority and accountability from xxx Act. The entity is wholly owned by the xxx County Government and is domiciled in xxx County in Kenya. The entity's principal activity is xxx.

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.

*Muriranjias Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025*

3. Adoption of New and Revised Standards

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

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

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

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>
IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that</p>

*Muriranj Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025*

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 Expenses</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial</p>

*Muriranjas Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025*

Standard	Effective date and impact:
	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.
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<i>Applicable 1st January 2027</i> The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

iii) Early adoption of standards

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

*Muriranjias Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025*

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

b. Budget information

The original budget for FY 2025 was approved by Board on 30 June 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the *entity* recorded additional appropriations of July on the FY 2024/2025 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 cash flows.

c. Taxes

Sales tax/ Value Added Tax

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

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

*Muriranj Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025*

taxation authority is included as part of receivables or payables in the statement of financial position.

d. Investment property

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

Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over a period of *accounting* 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.

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.

h. Biological Assets

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

i. Research and development costs

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

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

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

j. Financial instruments

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

*Muriranjias Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025*

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

Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is

*Muriranjat Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025*

recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through net assets/ equity

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

Fair value through surplus or deficit

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

Trade and other receivables

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

Impairment

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

*Muriranj Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025*

Financial liabilities

Classification

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

k. Inventories

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

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

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

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

l. Provisions

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

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

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

m. Social Benefits

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

n. Contingent liabilities

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

o. Contingent assets

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

p. Nature and purpose of reserves

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

q. Changes in accounting policies and estimates

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

*Muriranj Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025*

r. Employee benefits

Retirement benefit plans

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

s. Foreign currency transactions

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

t. Borrowing costs

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

u. Related parties

*Muriranjias Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025*

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

v. Service concession arrangements

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

w. Cash and cash equivalents

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

x. Comparative figures

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

y. Subsequent events

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

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

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

Useful lives and residual values

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

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

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included 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.

*Muriranjias Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025*

Notes to Financial Statements Continued

6. Transfers from the County Government

Description	2024-2025 FY	2023-2024 FY
	KShs	KShs
Unconditional grants		
Operational grant	23,849,831	1,029,312
Level 4/5 grants		
Unconditional development grants	-	-
Other grants (<i>specify</i>)		-
Total Unconditional Grants		1,029,312
	23,849,831	
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 Conditional Funds	-	-
Total government grants and subsidies	-	1,029,312

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	Comparative Period
			KShs	KShs	KShs
Murang'a County Government	-	-	-	-	0
Total	-	-	-	-	0

Muriranj Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025

Notes to Financial Statements Continued

7. In Kind Contributions from The County Government

Description	2024-2025 FY	2023-2024 FY
	KShs	KShs
Salaries and wages	14,452,034	-
Medical supplies-Drawings Rights (KEMSA)	-	-
Pharmaceuticals and Non-Pharmaceutical Supplies (other suppliers)	-	-
Utility bills	-	-
Total grants in kind	14,452,034	-

8. Grants From Donors and Development Partners

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

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

Name of the Entity sending the grant	Amount recognized to Statement of financial performance	Amount deferred under deferred income	Amount recognised in capital fund.	Total grant income during the year	Comparative Period
	KShs	KShs	KShs	KShs	KShs
Donor e.g., DANIDA	-	-	-	-	0
JICA	-	-	-	-	0
World Bank	-	-	-	-	0
Total	-	-	-	-	0

*Muriranjias Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025*

Notes to Financial Statements Continued

9. Transfers From Other Government Entities

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

10. Public Contributions and Donations

Description	2024-2025 FY	2023-2024 FY
	KShs	KShs
Public donations	-	-
Donations from local leadership	-	-
Donations from religious institutions	-	-
Donations from other international organizations and individuals	10,559,883	890,805
Other donations(<i>specify</i>)	-	-
Donations in kind-amortised	-	-
Total donations and sponsorships	10,559,883	890,805

10 (a)Reconciliations of amortised grants

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

*Muriranj Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025*

Notes to Financial Statements Continued

11. Rendering of Services-Medical Service Income

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Pharmaceuticals	3,865,707	1,050,945
Non-Pharmaceuticals	-	-
Laboratory	5,499,360	1,267,730-
Radiology	3,943,500	1,376,100
Orthopedic	117,500	-
Trauma Technology	71,456	
Theatre	-	-
Mother child Health care	80,678	
Accident and Emergency Service	-	-
Public health activities	67,832	
Anti-Nantal	34,217	
Anesthesia Service	-	-
Ear Nose and Throat service	-	-
Nutrition service		-
Cancer centre service	-	-
Dental services		-
Reproductive health	-	-
Paediatrics services	-	-
Farewell home services /morgue	145,000	-
Ambulance services	-	-
Immunization	9,400	3,800
Vaccination	78,500	-
Casualty	55,000	
Other medical services income (specify)	-	-
Nutrition service	22,746	
Other medical services income(registration)	1,835,450	393,450
Other medical services income(procedure)	1,163,200	301,600
Other medical services income (in patient)	7,533,204	1,167,175
Other medical services income (record)	10	290,207
Receivables from exchange transactions	-	
Total revenue from the rendering of services	24,522,760	5,851,007

*Muriranjias Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025*

*Muriranjias Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025*

Notes to the Financial Statements (Continued)

12. Revenue From Rent of Facilities

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

13. Finance /Interest Income

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

(Provide brief explanation for this revenue)

14. Miscellaneous Income

Description	2024-2025 FY	2023-2024 FY
	KShs	KShs
Insurance recoveries	-	-
Income from sale of tender	-	-
Services concession income	-	-
Sale of goods (water, publications, containers etc)	-	-
Write backs (Deposits, payments in advance etc)	-	-
Bad debts recovered	-	-
<i>Others (miscellaneous)</i>	-	-
Total Miscellaneous income	-	-

Muriranjias Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025

Notes to the Financial Statements (Continued)

15. Medical/ Clinical Costs

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Dental costs/ materials	60,000	-
Laboratory chemicals and reagents	1,488,306	44,030
Public health activities	70,000	-
Food and Ration	2,465,485	540,727
Uniform, clothing, and linen	46,500	-
Dressing and Non-Pharmaceuticals	6,102,010	949,296
Pharmaceutical supplies	6,044,430	625,645
Health information stationery	-	-
Reproductive health materials	-	-
Sanitary and cleansing Materials	158,080	120,243
Purchase of Medical gases	904,800	64,000
X-Ray/Radiology supplies	811,645	128,000
Other medical related clinical costs (<i>specify</i>)	1,781,000	-
	192,000	-
Total medical/ clinical costs	20,124,256	2,471,941

16. Employee Costs

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Salaries, wages, and allowances	14,452,034	-
Contributions to pension schemes	-	-
Service gratuity	-	-
Performance and other bonuses		-
Staff medical expenses and Insurance cover	-	-
Group personal accident insurance and WIBA	-	-
Social contribution	-	-
Other employee costs (<i>specify</i>)	-	-
Employee costs	14,452,034	-

*Muriranjias Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025*

Notes to the Financial Statements (Continued)

17. Board of Management Expenses

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Chairman's Honoraria	-	-
Sitting allowance	60,000	240,000
Mileage	-	-
Insurance expenses	-	-
Induction and training	-	-
Travel and accommodation allowance	-	-
Airtime allowances	-	-
Total	60,000	240,000

18. Depreciation and Amortization Expense

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Property, plant and equipment	488,123	-
Intangible assets	-	-
Investment property carried at cost	-	-
Total depreciation and amortization	488,123	-

19. Repairs And Maintenance

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Property- Buildings	130,000	313,400
Medical equipment	80,000	-
Office equipment	73,000	-
Furniture and fittings	56,500	-
Computers and accessories	70,000	-
Motor vehicle expenses	1,109,508	-
Maintenance of civil works	-	-
Total repairs and maintenance	1,519,008	313,400

Muriranjias Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025

Notes to the Financial Statements (Continued)

20. Grants And Subsidies

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Community development and social work	-	-
Education initiatives and programs	-	-
Free/ subsidised medical camp	-	-
Disability programs	-	-
Free cancer screening	-	-
Social benefit expenses	-	-
Other grants and subsidies(<i>specify</i>)	10,559,883	-
Total grants and subsidies	10,559,883	-

21. General Expenses

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Advertising and publicity expenses	-	-
Catering expenses	40,000	-
Waste management expenses	-	-
Insecticides and rodenticides	-	-
Audit fees	-	-
Bank charges	18,457	2,414
Conferences and delegations	-	-
Consultancy fees	-	-
Contracted services	-	-
Electricity expenses	1,156,149	736,409
Fuel and Lubricants	1,488,991	342,300
Insurance	-	-
Research and development expenses	-	-
Travel and accommodation allowance	142,000	-
Legal expenses	-	-
Licenses and permits	-	-
Courier and postal services	-	-
Printing and stationery	761,495	43,000
Hire charges	-	-
Rent expenses	-	-
Water and sewerage costs	1,820,620	3,021,645
Skills development levies	-	-

*Muriranj Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025*

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Telephone and mobile phone services	16,500	9,999
Internet expenses	-	-
Staff training and development	57,124	-
Subscriptions to professional bodies	-	-
Subscriptions to newspapers periodical, magazines, and gazette notices	-	-
Library books/Materials	-	-
Finance cost	-	-
Total General Expenses	5,501,336	4,155,767

22. Finance Costs

Description	2024-2025 FY	2023-2024 FY
	KShs	KShs
Borrowings (amortized cost) *	-	2,414
Finance leases (amortized cost)	-	-
Interest on Bank overdrafts/Guarantees	-	-
Interest on loans from commercial banks	-	-
Total finance costs	-	2,414

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

Description	2024-2025 FY	2023-2024 FY
	KShs	KShs
Property, plant, and equipment	-	-
Intangible assets	-	-
Other assets not capitalised (<i>specify</i>)	-	-
Total gain on sale of assets	-	-

24. Unrealized Gain on Fair Value Investments

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

*Muriranjias Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025*

Notes to the Financial Statements (Continued)

25. Medical Services Contracts Gains /Losses

Description	2024-2025 FY	2023-2024 FY
	KShs	KShs
Comprehensive care contracts with NHIF/SHA		-
Non- Comprehensive contracts care with NHIF/SHA	-	-
Linda Mama Program		-
Waivers and Exemptions	971,792	-
Total Gain/Loss	971,792	-

26. Impairment Loss

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

27. Cash And Cash Equivalentents

Description	2024-2025 FY	2023-2024 FY
	KShs	KShs
Current accounts	734,041	1,038,197
On - call deposits	-	-
Fixed deposits accounts	-	-
Cash in hand	-	-
Others(<i>specify</i>)- Mobile money	-	-
Total cash and cash equivalentents	734,041	1,038,197

Muriranjias Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025

Notes to the Financial Statements (Continued)

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

Description		2024-2025 FY	2023-2024 FY
Financial institution	Account number	KShs	KShs
a) Current account			
Kenya Commercial Bank MURANGA-OPERATION	1310134561	138,479	605,002
Equity Bank MURANGA -FIF	1324434414	595,562	433,195
Sub- total		-	-
b) On - call deposits		-	-
Kenya Commercial bank		-	-
Equity Bank – etc.		-	-
Sub- total		-	-
c) Fixed deposits account		-	-
Bank Name		-	-
Sub- total		-	-
d) Others(specify)		-	-
cash in hand		-	-
Mobile money- Mpesa, Airtel money		-	-
Sub- total		-	-
Grand total		734,041	1,038,197

28. Prepayments

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

Muriranj Hospital Murang'a County

Annual Report And Financial Statements For The Year Ended 30th June 2025

29. Receivables From Exchange Transactions

Description	2024-2025 FY	2023-2024 FY
	KShs	KShs
Medical services receivables	528,903	528,903
Rent receivables	4,110,900	-
Other exchange debtors		-
Less: impairment allowance	-	-
Total receivables	4,639,803	528,903

Analysis of Receivables from Exchange Transactions

Description	2024-2025 FY		2023-2024 FY	
	Kshs		Kshs	
	2024-2025 FY	% of the total	2023-2024 FY	% of the total
Less than 1 year	4,639,803	100	-	%
Between 1- 2 years		-	-	%
Between 2-3 years		-	-	%
Over 3 years		-	-	%
Total (a+b)	4,639,803	100	-	%

*Muriranjias Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025*

30. Receivables From Non-Exchange Transactions

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

Analysis of Receivables From Non-Exchange Transactions

Description	2024-2025 FY		2023-2024 FY	
	Kshs		Kshs	
	2024-2025 FY	% of the total	2023-2024 FY	% of the total
Less than 1 year	-	100	-	%
Between 1- 2 years		-	-	%
Between 2-3 years		-	-	%
Over 3 years		-	-	%
Total (a+b)	-		-	%

31. Inventories

Description	2024-2025 FY	2023-2024 FY
	KShs	KShs
Pharmaceutical supplies	941,417	3,926,853
Maintenance supplies	10,000	1,518,041
Food supplies		-
Linen and clothing supplies		-
Cleaning materials supplies		-
General supplies	-	-
Less: provision for impairment of stocks	-	-
Total	951,417	5,444,894

*Muriranjias Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025*

Detailed disclosure on inventories

	2024-2025 FY	2023-2024 FY
Opening balance	5,444,894	- 0
Additional Inventory in the year	6,106,406	5,444,894
Inventory expensed in the year	10,599,883	-
Write-downs in the year		-
Others specify	-	-
Closing balance	951,417	5,444,894

*Muriranjias Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025
Notes to the Financial Statements (Continued)*

32. Property, Plant and Equipment

Description	Land	Buildings and Civil works	CCTV Camera	Medical Equipment	ICT Equipment	Plant and medical equipment	Other Assets (specify)	Capital Work in progress	Total
	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh		Ksh	Ksh
Cost									
At 1 July 2023 (previous year)	102,500,000	50,738,895			0	0	0	0	153,238,895
Additions		-	-	-	0	0	0	0	0
Disposals	-	-	-	-	0	0	0	-	0
Transfers/adjustments	-	-	-	-	0	0	0	0	0
Revaluation Adjustments	-	-	-	-	0	0	0	-	0
At 30th Jun 2024	102,500,000	50,738,895	-	-	0	0	0	0	153,238,895
At 1 July 2024 (current year)	102,500,000	50,738,895	-	-	0	0		0	153,238,895
Additions	-	-	171,492	1,781,000	0	0	0		1,952,492
Disposals			-	-	0	0	0	0	0
Transfer/adjustments	-	-	-	-	0	0	0	0	0
Revaluation Adjustments	-	-	-	-	0	0	-	-	0
At 30th Jun 2025	102,500,000	50,738,895	171,492	1,781,000	0	0	-	0	155,191,387
Depreciation and impairment									
At 1 July 2023 (previous year)		-	-	-	0	0	0		0

**Muriranjias Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025**

Description	Land	Buildings and Civil works	CCTV Camera	Medical Equipment	ICT Equipment	Plant and medical equipment	Other Assets (specify)	Capital Work in progress	Total
Depreciation for the year	-	-	-	-	0	0	0		0
Disposals		-	-	-	0	0	0		0
Impairment		-	-	-	0	0	0		0
At 30 June 2024	-	-	-	-	-	-	-	0	0
1st July 2024 (current year)	-	-	-	-	-	-	-	-	0
Depreciation		-	42,873	445,250.00	0	0	0		488,123
Disposals		-	-	-	0	0	0		0
Impairment		-	-	-	0	0	0		0
Transfer/adjustment		-	-	-	0	0	0		0
At 30th June 2025	-	-	42,873	445,250	-	-	-	-	488,123
Net book values									0
At 30 th Jun 2024 (previous)	102,500,000	50,738,895	-	-	-	-	-	-	153,238,895
At 30 th Jun 2025 (current)	102,500,000	50,738,895	128,619	1,335,750	-	-	3,034,137	-	154,703,264

Muriranjias Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025
 Notes to the Financial Statements (Continued)

33. Intangible Assets-Software

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

34. Investment Property

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

Muriranjias Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025
 Notes to the Financial Statements (Continued)

35. Biological Assets

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

36. Trade and other Payables

Description	2024-2025 FY		2023-2024 FY	
	KShs		KShs	
Trade payables	10,020,009		6,388,970	
Employee dues				
Third-party payments (e.g. unremitted payroll deductions)	-		0	
Audit fee	-		0	
Doctors' fee	-		0	
Total trade and other payables	10,020,009		6,388,970	
Ageing analysis:	Current FY	% of the Total	Comparative FY	% of the total
Under one year	9,936,652	99	3,539,114	55
1-2 years	193,357	1	2,849,856	45
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total	10,020,009	100	6,388,970	100

37. Refundable Deposits from Customers/Patients

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

*Muriranjias Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025*

2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-	%	-	%

38. Provisions

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

39. Finance Lease Obligation

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

40. Deferred Income

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

Muriranjias Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025
 Notes to the Financial Statements (Continued)

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

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

41. Borrowings

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

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

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

*Muriranjias Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025*

Notes to the Financial Statements (Continued)

42. Service Concession Arrangements

Description	2024-2025 FY	2023-2024 FY
	KShs	KShs
Fair value of service concession assets recognized under PPE	-	-
Accumulated depreciation to date	-	-
Net carrying amount	-	-
Service concession liability at beginning of the year	-	-
Service concession revenue recognized	-	-
Service concession liability at end of the year	-	-

43. Cash Generated from Operations

Description	2024-2025 FY	2023-2024 FY
	KShs	KShs
Surplus for the year before tax	(2,198,171)	587,602
Adjusted for:		
Depreciation		xxx
CCTV camera – 25%	42,872	
Medical equipment – 25%	445,250	
Non-cash grants received	(xxx)	(xxx)
Impairment		
Gains and losses on disposal of assets	(971,792)	
Contribution to provisions	xxx	xxx
Contribution to impairment allowance	xxx	xxx
Working Capital Adjustments		
Increase in inventory	(5,435,380)	
Increase in receivables	(4,712,060)	xxx
Increase in deferred income/imprest		xxx
Increase in payables	(3,631,039)	xxx
Increase in payments received in advance	673,554	xxx
Net cash flow from operating activities	(17,133,874)	528,908

Muriranjias Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025
Notes to the Financial Statements (Continued)

44. Financial Risk Management

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

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

(i) Credit risk

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

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
At 30 June 2024 (previous year)	528,903			
Receivables from exchange transactions				
Receivables from –non-exchange transactions				
Bank balances				
Total				
At 30 June 2025 (current year)	4,110,900			
Receivables from exchange transactions				
Receivables from –non-exchange transactions				
Bank balances				
Total				

*Muriranj Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025*

Notes to the Financial Statements (Continued)

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the hospital has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The entity has significant concentration of credit risk on amounts due from xxxx 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		2,849,856	3,339,114	6,388,970
Trade payables				
Current portion of borrowings				
Provisions				
Deferred income				
Employee benefit obligation				
Total				
At 30 June 2025				
Trade payables	2,438,386	3,326,501	4,255,122	10,020,009
Current portion of borrowings				
Provisions				
Deferred income				
Employee benefit obligation				
Total	2,438,386	6,176,357	7,594,236	16,408,979

Muriranj Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025
Notes to the Financial Statements (Continued)

(iii) Market risk

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

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

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 2025			
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.

Muriranjias Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025
Notes to the Financial Statements (Continued)

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

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
2024 (previous year)			
Euro	0	xxx	xxx
USD	0	xxx	xxx
2025 (current year)			
Euro	0	xxx	xxx
USD	0	xxx	xxx

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.

Muriranj Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025
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	Current Period	Comparative Period
	Kshs	Kshs
Revaluation reserve	xxx	xxx
Retained earnings	xxx	xxx
Capital reserve	xxx	xxx
Total funds	xxx	xxx
Total borrowings	xxx	xxx
Less: cash and bank balances	(xxx)	(xxx)
Net debt/ (<i>excess cash and cash equivalents</i>)	xxx	xxx
Gearing	xx%	xx%

Muriranjias Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025
Notes to the Financial Statements (Continued)

45. Related Party Balances

Nature of related party relationships

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

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	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Transactions with related parties		
a) Services offered to related parties		
Services to xxx	xxx	xxx
Sales of services to xxx	xxx	xxx
Total	xxx	xxx
b) Grants from the Government	xxx	xxx
Grants from County Government	xxx	xxx
Grants from the National Government Entities	xxx	xxx
Donations in kind	xxx	890,805
Total	xxx	xxx
c) Expenses incurred on behalf of related party	xxx	xxx
Payments of salaries and wages for xxx employees	xxx	xxx
Payments for goods and services for xxx	xxx	xxx
Total	xxx	xxx
d) Key management compensation	xxx	xxx
Directors' emoluments	xxx	xxx
Compensation to the medical Sup	xxx	xxx

*Muriranjias Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025*

Description	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Compensation to key management	xxx	xxx
	xxx	xxx
Total	xxx	xxx

46. Segment Information

47. Contingent Liabilities

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

48. Capital Commitments

Capital Commitments	2024-2025 FY	2023-2024 FY
	Kshs	Kshs
Authorised For	xxx	xxx
Authorised And Contracted For	xxx	xxx
Total	xxx	xxx

Muriranjias Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025

49. Events after the Reporting Period

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

50. Ultimate and Holding Entity

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

51. Currency

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

*Muriranjas Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025*

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)
2024-2025 FINANCIAL STATEMENT	--In accuracy in financial statement	-Financial statement has been adjusted accordingly and change's capture 2025/2026	Resolved	30 June 2025
	-Un Reconciled variance in [property plant and equipment	-Plants and equipment adjusted	resolved	30 th June 2025
	-lack of ownership documents	- Titled deed and ownership document been followed by county government.	Resolved	30 June 2025
	-failure to maintain fixed asset register	-Fixed asset register maintained.		30 June 2025
	-Un supported inventory balance	Inventory fully supported	Resolved	30 th June 2025

Muriranj Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

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.



Accounting Officer

*Muriranj Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025*

Appendix II: Projects Implemented by The Entity

Projects

Projects implemented by the Hospital Funded by development partners

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

Status of Projects completion

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

Muriranjias Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025
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 30th June (Current FY)

Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
Total					

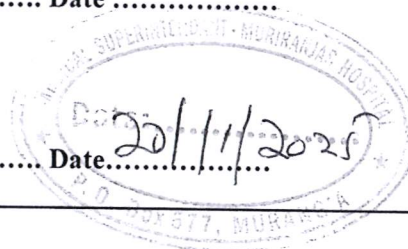
I confirm that the amounts shown above are correct as of the date indicated.

Head of Accounts Department - Disbursing Entity:

Name Sign Date

Head of Accounts Department - Beneficiary Entity:

Name Cosmas Muli Sign [Signature] Date 20/11/2025



Muriranj Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025
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		

*Muriranjias Hospital Murang'a County
Annual Report And Financial Statements For The Year Ended 30th June 2025*

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

MURIRANJAS SUB- COUNTY HOSPITAL			
OPERATIONAL EXPENDITURE			
2024-2025			
S/NO	BUDGET LINE /PROGRAMMES	CODE	BUDGET
1	MEDICAL DRUGS	2211001	4,822,204
2	FUEL, OIL & LUBRICANTS	2211299	1,205,550
3	NON-PHARMACEUTICALS	2211002	6,027,744
4	LABORATORY REAGENT AND SUPPLIES	2211008	2,411,102
5	LIQUID OXYGEN	2211005	241,110
6	HPT (ORTHOPAEDIC IMPLANTS)	3111101	482,220
7	ELECTRICITY	2210101	482,220
8	WATER AND SEWERAGE	2210102	482,220
9	FOOD AND RATIONS	2211015	1,205,550
10	MAINTENANCE OF MEDICAL EQUIPMENT E.g CT Scan, MRI, X-rays, Dialysis machines,	2220203	241,110
11	MAINTENANCE OF BUILDINGS OTHER (General Repairs)	2220205	241,110
12	COOKING GAS	2211005	241,110
13	MEDICAL GASES – THEATER Nitrous Oxide	2211005	120,556
14	SANITARY AND CLEANSING MATERIALS	2211103	241,110
16	STATIONERY AND PRINTING –Printing Papers, S11, Detail Orders,	2210502	482,220
17	PURCHASE OF SMALL MEDICAL EQUIPMENT E.g BP Machines and their batteries, Thermometers, Examination Sets	2211101	482,220
18	MAINTENANCE OF MACHINERY (Oxygen Plants, Generators, Laundry Machines, Incinerator	2220201	241,110
19	GENERAL OFFICE SUPPLIES- Cartilage, Toners, Paper Punch, Staplers, Pens, Rulers, Paper trays.	1122299	241,110
20	INTERNET	2210202	241,110
21	HOSPITAL TELEPHONE,PHONES, TABLETS	2210201	120,555
22	BOARD ALLOWANCES (QUARTERLY TOTAL	2210802	241,110
23	STAFF ALLOWANCES (Referrals out of county, court bonds)	2210403	120,555
24	LINEN, PATIENT UNIFORMS, BEDDINGS, CURTAINS	2211021	120,555
25	CATERING FOR MEETINGS	2210899	723,300
26	MAINTENANCE OF COMPUTERS	2220202	120,555

27	MAINTENANCE OF MOTOR VEHICLES	2220101	120,555
28	CASUAL LABOUR	2210899	120,555
29	RENAL COMMODITIES	2220202	723,300
30	NUTRACEUTICALS	2220101	120,555
31	DENTALS	2211015	300,000
32	PUBLIC HEALTH	2211005	550,000
33	CONTIGENCIES/EMMERGENCIES	2210103	295,501
34	MISCELLENEOUS INCOME	2211502	672,978
35	PUBLIC CONTRIBUTION	2213101	10,599,883
	TOTAL		35,082,643

BUDGET PREPARED BY COSMAS MWILU Cosmas Mwile
 ACOUNTANT

BUDGET APPROVED BY Dr.ISSA HASSAN ~~VAH~~
 MEDICAL SUPERINTENT



MURANG'A COUNTY GOVERNMENT
DEPARTMENT OF HEALTH AND SANITATION

All correspondence to be addressed to:
Medical Superintendent
Mobile phone: 0726715863



OFFICE OF THE MEDICAL SUPERINTENDENT
MURIRANJAS SUB-COUNTY HOSPITAL
P.O Box 577—10200,
MURANG'A

MURI/LANDS/CORR/VOL 1/01

18th September 2025

THE CECM LANDS
MURANG'A COUNTY

THROUGH
THE CECM HEALTH
MURANG'A COUNTY

THROUGH
THE CHIEF OFFICER
PUBLIC HEALTH & ADMINISTRATION

RE:HOSPITAL LAND

*Forwarded
@HSE. 18/9/2025*

Muriranjas subcounty hospital started in 1932 as a dispensary has over the years grown to a health centre and currently to a level iv Sub County Hospital.

It sits on a land that measures approximately 42 acres though divided into two portions by the Mukuyu - Githambo road. The upper portion 11.2 acres consists of the hospital buildings and staff quarters. The lower portion is divided into two(2);5.1 acres is hospital land that was previously used as a kitchen garden but currently lies idle. The rest of the lower portion was donated and allocated to the now Ministry of Social Services for construction of Muriranjas Rehabilitation and Vocational Training Centre . The allocation has never been officially done .

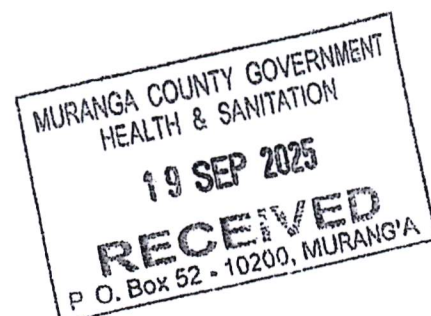
On the upper part of the land, there is a controversial portion of land that has all along been inhabited by private residents. Rumours are that it was grabbed from the hospital land

This letter is therefore to request your office to facilitate the institution with:

- (i) Surveyors to map the correct boundaries.
- (ii) Official allocation of the donated land.
- (iii) Acquiring allotment /Titled deed for the institution land.

Thank you.

P. Thiong'o
FOR: Medical Superintendent
MURIRANJAS SUB-COUNTY HOSPITAL



1.11.5 Misclassification of Property, Plant and Equipment

Note 32,

MURANG'A COUNTY GOVERNMENT



DEPARTMENT OF LANDS, PHYSICAL PLANNING & URBAN DEVELOPMENT

INTERNAL MEMO

FROM: Chief Officer – Physical Planning & Urban Development
TO: Chief Officer, Public Health and Administration
REF: MCG/CO/LPU/VALUATION/VOL 1/22
DATE: 12TH JUNE 2025

RE: REQUEST FOR BUDGETARY PROVISION FOR ASSET VALUATION AND ESTABLISHMENT OF AN ASSET AND LIABILITIES MANAGEMENT SECTION

We have received your request on the above subject matter. Our department is staffed with qualified Valuers in the Directorate of Valuation. We will offer to provide technical support here needed as per your request.

Kindly plan to facilitate a meeting between our departments at the earliest date possible to discuss logistics and prepare a work plan.

Regards,

A handwritten signature in black ink, appearing to be 'Brian Ndeleva Paul'.

Brian Ndeleva Paul
Chief Officer - Physical Planning & Urban Development



MURANG'A COUNTY GOVERNMENT



DEPARTMENT OF LANDS, PHYSICAL PLANNING & URBAN DEVELOPMENT

INTERNAL MEMO

FROM: Chief Officer – Physical Planning & Urban Development
TO: Chief Officer, Public Health and Administration
REF: MCG/CO/LPU/VALUATION/VOL 1/22
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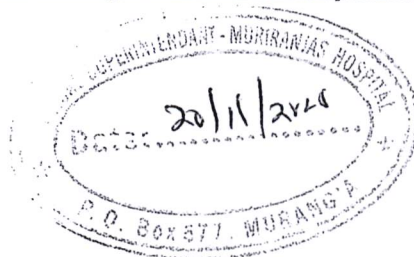
We have received your request on the above subject matter. Our department is staffed with qualified Valuers in the Directorate of Valuation. We will offer to provide technical support here needed as per your request.

Kindly plan to facilitate a meeting between our departments at the earliest date possible to discuss logistics and prepare a work plan.

Regards,

A handwritten signature in black ink, appearing to be 'Brian Ndeleva Paul', written over a horizontal line.

Brian Ndeleva Paul
Chief Officer - Physical Planning & Urban Development



1.11.2 Undisclosed Fixed Assets

For Purpose of evaluation find the letter from the office of Physical Planning & Urban Development .

REVENUE PERFORMANCE FROM MONTH OF JULY 2024- JUNE 2025

MONTH/MODE OF PAYMENT	MPESA/CASH	SHA REVENUE	Kan gata care	PHCF	OTHERS	TOTALS
JULY 2024	532,746	270,745	168,616	597,419	561,090	1,008,439
AUGUST 2024	632,479	343,788	159,044		78,842	1,154,740
SEPTEMBER 2024	593,951	344,335	137,612	-	26,371	1,102,269
OCTOBER 2024	593,845	349,402	150,658	-	82,425	1,176,327
NOVEMBER 2024	870,853	187,855	210,273		21,577	1,290,558
DECEMBER 2024	828,959	569,660	236,992	-	37,840	1,673,451
JANUARY 2025	1,207,376	1,142,558	259,014		278,205	2,887,153
FEBURUARY 2025	986,258	970,566	277,833	306,573	80,225	2,621,455
MARCH 2025	1,113,202	877,829	233,460	315,765	419,463	2,959,791
APRIL	996,246	1,235,799	227,254	453,126	64,390	2,976,815
MAY	762,149	1,159,636	127,687	512,000	136,645	2,698,117
JUNE	738,312	765,915	193,460	1,157,450	565,431	2,289,706
					TOTAL	23,849,831

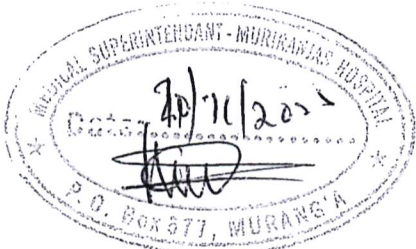
THIS WAS CORRECT REVENUE AS PER AFYA KE APP

Prepared by Cosmas Mwach
Accountant



RECEIVABLE MOVEMENT SCHEDULES

RECONCILIATION OF RECEIVABLE BALANCE				AMOUNT KSH
OPENING BALANCE-2023-2024				528,903
ADDITION BALANCE-CLAIMS SUBMITTED				16,223,480
ADDITION IN THE YEAR -CLAIMS UNDER REVIEW				10,500
ADDITION-CLAIMS SENT BACK				290,080
CLAIMS PAID/AMOUNT RECEIVED				11,812,000
CLOSING BALANCES				5,240,963



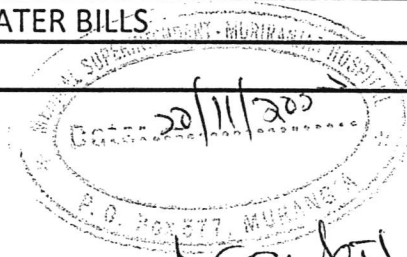
Account



MURIRANJAS HOSPITAL PENDINGS BILLS AS AT 30t JUNE 2024

<u>DATES</u>	<u>SUPPLIER</u>	<u>DEPT</u>	<u>L.P.O</u>	<u>INVOICE</u>	<u>DELIVERY</u>	<u>AMOUNT</u>
21-12-23	Mathioya chemist	Non-Pharms	13355	1495	1495	9,900
22-12-23	Mathioya	Non-Pharms	13354	1494	120	47,650
03-01-24	Mathioya	Non-Pharms	13358	447	304	60,700
10-01-24	Mathioya chemist	Non-Pharms	13359	446	305	15,510
10-01-24	Mathioya chemist	Non-Pharms	13356	445	121/201	16,340
17-01-24	Mathioya chemist	Non-Pharms	13361	207	203	84,050
17-01-24	Jessy Detergents	cleansing detergents	13365	25	1079	92,680
18-01-24	Mathioya chemist	Non-Pharms	13366	206	202/415	49,100
22-01-24	Kimtech Auto spares	Motor vehicle repair	13368	18	101	137,500
22-01-24	Kimtech Auto spares	Motor vehicle repair	13370	17	100	55,500
25-01-24	Benykym	Thermal papers	13367	1728	1728	148,000
25-01-24	Benykym	Stationeries	13371	1732	1732	40,000
07-02-24	AnneRight Investment	Food stuff	8986	21	028/025	474,000
07-02-24	KEMSA	medical drugs		KEMSA-AR-17075-23/24	EMB2-01-48-2023/2-02024	545,645

07-02-24	KEMSA	Lab Equipment		KEMSA-AR-17082-23/24	EMB-2-014926-2023/2024	36,250
07-02-24	KEMSA	medical drugs		KEMSA-AR-17228-23/24	EMB-2-0148822	104,400
07-02-24	Roan limited	STATIONERY	Muri-186691	361	61	43,500
07-02-24	JANTEX ENTERPRISES	FUEL& LUBRICANTS				386,715
07-02-24	SHERRYLITE CO	Non-Pharms		1101	304,449,302	350,350
07-02-24	ASPENDOS	MILK	MURI-993271	28,122,813	916389	60,000
07-02-24	NICKPHARM LTD	Non-Pharms		323, & 477	397	80,550
07-02-24	WAMAU	FOO AND RATIOS		101,102,103,104,105 109111,112,115&114	105	169,180
	BOTTOM SWITCH	LAB EQUIPMENTS		1	1	204,470
07-02-24	KPLCO	POWER BILL				500,000
27-03-24	KEMSA	Non-Pharms	Muri-209566, Muri-694197	Kemsa-AR-17358-23/24	EMD-2-015045	327,124
04-04-24	MUWASCO	WATER BILLS				<u>2,349,856</u>
						6388970



A. Cowbell
Cosmas Mwangi

STAFF ESTABLISHMENT

Muriranjias Sub-County hospital Health Department Norms

	NORMS	ACTUAL	DEFICIT
Medical Superintendent	1	1	0
Orthopeadic Surgeon	1	1	0
Obstetrics/Gynaecology	2	1	1
Paediatrics	2	1	1
Telemedicine M.O'S	16	12	4
HAO	2	1	1
Pharmacist	4	4	0
Pharm Tech	8	2	6
Dental Officer	4	0	4
COHO	2	1	1
NURSES	100	37	63
BSCN	4	3	1
KRCHN	50	26	24
KRN/MHP	6	3	3
KECHN	6	5	1
Clinical Officer Lung/Skin	4	1	3
Clinical Officer Peadiatrics	2	1	1
Clinical officers	30	18	12
Occupational therapist	10	1	9
Physiotherapist	6	1	5
Clerical Officer		1	
Cooks	10	0	10
HRIO	8	6	2
Medical Lab Officer	40	8	32
Driver	12	2	10
Radiographer	6	2	4
Senior Accoountant	2	1	1
ICT	2	2	0
BIOMED	5	1	4
Anaesthetist	6	3	3
Mortician	6	2	4
Nutritionist Officer	10	3	7
Nutrition technician	4	1	3
Medical Social Worker	6	0	6
Orthopedic Trauma Tech	4	2	2
Clerks	10	5	5
Secretaries	2	0	2
Support Staff	40	22	18
Public Health Officer	4	1	3
Security	10	0	10
supply chain	2	0	2
NHIF Claims officer		6	
		151	

Regional Superintendent - Muriranjias Hospital

 Date: 20/11/2015

MURIRANJAS HOSPITAL OCTOBER 2025 STAFF RETURNS- HEALTH AND SANITATION DEPARTMENT

S/NO	NAME	PERSONAL NO.	ID NUMBER	DATE OF BIRTH	DESIGNATION	JOB GROUP	AREA OF SPECIALIZATI	DATE OF FIRST APPOINTMENT	DATE OF CURRENT APPOINTMENT	TERMS OF SERVICE	DUTY STATION	TELEPHONE NUMBER	LICENSE NO	EXPIRY DATE	REMARKS	GROSS
1	Dr. Issa Ahmed Shikh Hassan	20210301049	31599377	20.07.1993	Medical Officer	M		06.04.2023	06.04.2023	P&P	Murranjans	722702270	A14621	31.12.2025	Degree	223,565.
2	Dr. Tahida Abubakar Mohammed	2014006770	26239440	14.12.1988	Senior Medical Officer	P	Paediatrics	11.06.2015	18.06.2024	P&P	Murranjans	703999913	A9369	13.12.2025	Masters in child h	296,486.
3	Dr. Simon Mugi Gathoni	2015104624	26515041	12.12.1986	Senior Medical Officer	P	Orthopaedic	01.04.2016	18.06.2024	P&P	Murranjans	720004449	A10140	31.12.2025	Masters in Orthog	294,420.
4	Dr. Tungani Charles Muchiri	2010011346	22533033	07.10.1982	Senior Medical Officer	Q	Obstetric and Gynaecologist	01.02.2011	02.02.2025	P&P	Murranjans	721477862	A7486	31.12.2025	Masters	336,856.
5	Dr. Wendy Wanjira Githu	20190049813	30389728	04.08.1993	Medical Officer	M		19.11.2019	18.04.2023	P&P	Murranjans Head Of Telemedical Unit	720997476	A13509	31.12.2025	Degree	221,010.
6	Dr. Peroma Nyambura Gitau	20230107622	33645021	30.04.1997	Medical Officer	M		04.11.2024	04.11.2024	Contract	Murranjans Telemedicine	742125021	A13888	31.12.2025	Degree	218,665.0
7	Dr. Cyrus Karuku Wainhaka	2015100573	26455269	05.01.1988	Medical Officer	M		04.11.2024	04.11.2024	Contract	Murranjans Telemedicine	740289121	A10385	31.12.2025	Degree	218,665.0
8	Dr. Stephen Wanjohi Muthoni	202103060763	31574381	11.10.1994	Medical Officer	M		04.11.2024	04.11.2024	Contract	Murranjans Telemedicine	712431354	A14931	31.12.2025	Degree	199,665.
9	Dr. Alice Njeri Ndegwa	20230108880	32714917	28.04.1996	Medical Officer	M		04.11.2024	04.11.2024	Contract	Murranjans Telemedicine	707264959	GP/2025/630354	31.12.2025	Degree	218,665.0
10	Dr. Becky Wanjiku Njuguna	20190044764	30123251	12.12.1993	Medical Officer	M		04.10.2024	04.10.2024	Contract	Murranjans Telemedicine	719672179	A13820	31.12.2025	Degree	218,665.0
11	Dr. Eva Wambui Kamamba	20200465901	29356913	09.10.1992	Medical Officer	N		21.01.2020	01.03.2023	contract	Murranjans Telemedicine	0714813519	A12064	31.12.2025	Bachelors	250,294.
12	Dr. John Njuguna Gitau	20200090285	30256027	27.12.1990	Medical Officer	M		04.11.2024	04.11.2024	contract	Murranjans Telemedicine	706575418	A13895	31.12.2025	Degree	218,665.0
13	Dr. Martha Njania Mwaura	20230137342	32255476	25.08.1995	Medical Officer	M		04.11.2024	04.11.2024	contract	Murranjans Telemedicine	796602812	A16662	31.12.2025	Degree	218,665.0
14	Fridah Njeri Kang'ethe	20240303040	29734852	07.04.1993	Clinical Officer	H		30.10.2024	30.10.2024	contract	Murranjans Telemedicine	761848681	Rc0299/73	30.09.2025	Diploma	87,750.0
15	Elizabeth Warunu Njogu	20200231155	33499854	25.02.1995	Clinical Officer	H		30.10.2024	30.10.2024	contract	Murranjans Telemedicine	707990669	Rb01315/75	31.08.2026	Diploma	87,750.0
16	Asha Muthoni Abdilahi	2024033082	32175601	22.07.1995	Clinical Officer	H		04.11.2024	04.11.2024	contract	Murranjans Telemedicine	746424159	Rb02060/73	31.12.2025	Diploma	87,750.0
17	Maureen Mweru Karanja	20240330390	32395855	14.04.1995	Clinical Officer	H		04.11.2024	04.11.2024	contract	Murranjans Telemedicine	706123814	Rb01442/24	31.10.2025	Diploma	87,750.0
18	Joseph Njagi Njorge	20240330358	30148153	17.07.1993	Clinical Officer	H		04.11.2024	04.11.2024	contract	Murranjans Telemedicine	701227291	Rb01320/73	31.08.2026	Diploma	87,750.0
19	Eric Mathenge Kamunya	20220141569	35720945	11.02.1998	Clinical Officer	H		04.11.2024	04.11.2024	contract	Murranjans Telemedicine	721645044	Rb01180/24	30.09.2025	Diploma	87,750.0
20	Joseph Njorge Kanyagia	20240341325	27331378	20.12.1989	Clinical Officer	H		04.10.2024	04.10.2024	contract	Murranjans Telemedicine	714072710	Rc01961/25	30.09.2026	Diploma	87,750.0
21	George Chege Kung'u	20240330366	31506168	04.01.1995	Clinical Officer	H		04.11.2024	04.10.2024	contract	Murranjans Telemedicine	725781412	Rb01362/24	31.10.25	Diploma	87,750.0
22	Catherine Ndura Kabuu	20240330374	31677550	13.01.1994	Clinical Officer	H		30.10.2024	30.10.2024	Contract	Murranjans Telemedicine	715447387	Rc01961/25	30.09.2026	Diploma	87,750.0
23	Dr. Ruth Lynn Wangari Ndiba	20220127400	33176771	08.11.1996	Pharmacist	M		04.10.2024	04.10.2024	contract	Murranjans Telemedicine	708451887	P2025001591	31.12.2025	Degree	218,665.0
24	Dr. Kevin Kamande Mwangi	20190006047	27827499	21.04.1990	Senior Pharmacist	N	Paediatrics	20.12.18	06.10.20	P&P	Murranjans	721966702	PT2025011205	31.12.2025	Degree	254,340.0
25	Dr. Evelynne njambi Ndung'u	20200098982	31287608	04.11.1994	Senior Pharmacist	N		30.08.2020	02.11.24	UHC	Murranjans	722272226	P2025003030	31.12.2025	Degree	242,230.0
26	Dr. Jackson Ngigi Gitau	2014017399	27140634	29.08.1989	Pharmaceutical Specialist	11 P	Emergency med	01-04-14	12-07-22	P&P	Murranjans	073594050	P2025001592	31.12.2025	Master	305,926.0
27	Dr. Jadel Mwangi Githuku	20220005585	32479643	17.07.1995	Senior Pharmacist	N		10.01.2022	30.05.2025	P&P	Kahuro-Sub-County	796188558	P2025002088	31.12.2025	Degree	244,294.0
28	Milka Warimu Mahuga	2011355514	24963849	03.11.1986	CHOD K			26.05.2011	17.06.2022	P&P	Murranjans	728678429	001990	31.12.2025	Diploma	101,000.0
29	Margaret Njoki Ndegwa	1994062620	11372844	26.11.1969	CHOD K			15.11.1994	02.06.2023	P&P	Murranjans	721752713	506728	31.07.26	Diploma	138,165.0
30	Monica Wairigi Maina	1991067540	8649120	16.09.1964	CHOD K			01.07.1991	02.07.2022	P&P	Murranjans	720657784	463408	31.12.25	Diploma, SMC	138,165.0
31	Susan Wanjiru Gathambo	1992005606	9813461	21.09.1968	CHOD K			01.01.92	01.10.2019	P&P	Murranjans	723644360	487983	30.04.26	BSCN	152,524.0
32	Peter Maina Theuri	1992024414	10022645	22.12.1969	CHOD K			12.09.16	Jun-10	P&P	Murranjans	724216297	497735	30-06-26	Diploma	136,165.0
33	Jane Wanjiku Mwai	1993041257	10845376	09.02.1969	CHOD K			01.07.1992	01.07.93	P&P	Murranjans	72754214	436035	31.07.25	Certificate	130,015.0
34	Jane Wanjiru Maina	1994053867	11341922	22.04.1972	CHOD K			07.11.1994	18.06.2024	P&P	Murranjans	720657363	507294	31.07.26	Diploma	127,265.0

35	Catherine Muthoni Macharia	1995008328	10932646	15-08-69	SEN	L		02-01-95	07-06-18	P&P	Muriranjias	735357017	505808	31-07-26	Diploma	138,165.00
36	Irene Wambui Njoroge	2010043872	22994198	31-08-82	N.O.III	L		01-07-10	02.06.2023	P&P	Muriranjias	720513874	501893	31-07-26	Diploma	121,865.00
37	Isabel Wanjiku Chege	2003005601	20063999	27-11-76	KRCHN	K		01.01.2003	Jul-09	P&P	Muriranjias	721301294	461349	31-12-25	Diploma	114,943.00
38	Hannah Njoki Gitau	2011348433	23513675	31-10-81	N.O. III	J		26.05.2011	13.07.2022	P&P	Muriranjias	727752152	366824	31-12-25	Diploma	106,383.00
39	Miriam Wacheke Wambui	20150020830	25091340	26-02-87	KRCHN	J		20.02.2015	13.07.2022	P&P	Muriranjias	715890234	464690	31-12-25	Diploma	106,383.00
40	Wilson Ndiere Kinyanjui	20190020092	30939659	29.08.1994	KRN/MHP	J		14.02.2019	07.06.2022	P&P	Muriranjias	717921298	205717	31-07-26	Diploma	89,620.00
41	Alexander Edwin Njagi	20190025195	21973728	22.08.1977	KECHN	J		14.02.2019	07.06.2022	P&P	Muriranjias	706603515	24233	31-07-24	Certificate	89,620.00
42	Gabriel Kamau Ndwaru	20190019473	25767806	26.12.1987	KRCHN	J		19.02.2019	07.06.2022	P&P	Muriranjias	726525852	497747	30.06.2026	Diploma	89,620.00
43	Margaret Njeri Kariema	20190019482	22027878	18.12.1979	KRCHN	J		12.02.2019	07.06.2022	P&P	Muriranjias	723794355	504418	31.07.2026	Diploma	89,620.00
44	Geoffrey Muturi Wanderi	20190020172	27614130	26.03.1990	KRCHN	J		20.02.2019	07.06.2022	P&P	Muriranjias	792222629	502052	31.07.2026	Diploma	89,620.00
45	Mary Waitira Waiharo	20190020412	30079546	30.08.1991	KRCHN	J		14.02.2019	07.06.2022	P&P	Muriranjias	704985562	461282	31-12-25	Diploma	89,620.00
46	Beatrice Wambui Waruguru	1997018939	13274898	11.07.1974	KRCHN	L		27.01.1997	02.10.2011	P&P	Muriranjias	721644455	366384	31.12.2024	Diploma	130,015.00
47	Milca Wairimu Mucheru	1992002488	9291513	15.04.1967	KECHN	K		01.01.1992	01.07.2017	P&P	Muriranjias	724913513	494878	31.05.2026	Certificate	114,943.00
48	James Waweru Gitari	20200237926	28860752	29.09.1991	RN III	H		25.05.2021	May-24	UHC	Muriranjias	714024782	340933	31.12.2025	Diploma	81,470.00
49	Virginiah Wamuya Kihui	20200169432	32841863	27.06.1996	RN III	H		25.05.2021	May-24	UHC	Muriranjias	711250909	488787	31.03.2025	Diploma	81,470.00
50	Mary Syombua Mwanzia	20200170027	31351396	07.07.1994	RN III	H		02.09.2021	May-24	UHC	Muriranjias	721919678	485632	31-03-26	Diploma	81,470.00
51	Alice Wairimu Gichuki	20200168606	33253318	12.10.1996	RN III	H		02.09.2021	Sep-24	UHC	Muriranjias	759400138	501450	30-06-26	Diploma	81,470.00
52	Nancy Muthoni Kuria	20190020378	22381958	23.11.1981	KRCHN	J	ICU	19.07.2019	19.07.2022	P&P	Muriranjias	725475485	205516	31-08-24	Diploma	89,620.00
53	Jane Wanjiru Thuo	20200169539	33500008	18.01.1997	KRN/MHP	H		21.03.2020	May-24	UHC	Muriranjias	704743799	481365	31.12.2025	Diploma	81,470.00
54	Anthony Kuria Muiruri	20210558829	29174934	29.07.1992	KRCHN	H		04.02.2021	N/A	P&P	Muriranjias	720520498	502135	31-07-26	BSCN	86,850.00
55	Grace Wambui Thuku	20200168559	30747369	19.07.1994	RN III	H		02.09.2021	Sep-24	UHC	Muriranjias	718830978	363024	31-05-25	HIGHER DIPLOMA	81,470.00
56	Nancy Wanjiru Kamau	2011355658	9152084	04.05.1967	KECHN I	J		04.06.2014	02.06.2023	P&P	Muriranjias	725982644	483965	31-03-26	Certificate	89,620.00
57	Grace Nancy Muthoni Kirundi	20200196036	27864492	27.08.1990	Enrolled Nurse	G		24.07.2020	Jul-24	UHC	Muriranjias	716382217	487682	31/04/2026	Diploma	30,000.00
58	Felistas Nduta Kinyanjui	20240320816	34578119	03.02.1997	KRCHN	H		11.03.2024	27.10.2024	Contract	Muriranjias	708008154	478476	28-02-26	Diploma	78,600.00
59	Purity Wangui Mwai	20240324276	32436320	03.03.1995	KRCHN	H		11.12.2023	27.10.2024	Intern	Muriranjias	790390123	483658	31-03-26	Diploma	78,600.00
60	Everlyne Wangui Ndani	20240321707	33683492	01.05.1997	KRCHN	H		11.12.2023	27.10.2024	Intern	Muriranjias	701452512	504794	31-07-26	Diploma	78,600.00
61	Joan Muthoni Ruchuu	20240321731	34199288	25.11.1997	KRCHN	H		11.12.2023	27.10.2024	Intern	Muriranjias	796667772	481811	31-03-26	Diploma	78,600.00
62	Alex Njoroge Maina	20240322054	34304779	22.01.1998	KRCHN	H		11.12.2023	27.10.2024	Intern	Muriranjias	798177582	349715	31-03-24	Diploma	78,600.00
63	Nancy Muthoni Kirundi	20240321731	34199288	25.11.1997	KRCHN	H		11.12.2023	27.10.2024	Intern	Muriranjias	796667772	481811	31-03-26	Diploma	78,600.00
64	Catherine Wambui Maragua	202403211977	29884204	31.03.1993	KRN/MHP	H		11.12.2023	27.10.2024	Intern	Muriranjias	719886030	451880	31-10-25	Diploma	78,600.00
65	Janet Wanjiku Maina	20240321676	33265553	21.10.1994	KRCHN	H		11.12.2023	27.10.2024	Intern	Muriranjias	0795338026	454812	31-10-25	Diploma	78,600.00
66	Susan Wanjiku Mbogo		34122649	29.11.1995	KRCHN	H		9.01.2025	N/A	Intern	Muriranjias	0706717492	497580	30-06-25	Diploma	30,000.00
67	Peter Thiong'o Mwangi	20230280006	23006496	23.07.1982		H.A.O		02.01.2007	01.02.2024	contract	Muriranjias	723331946				27,822.00
68	Teresia Wambui Ngemi	2013024194	27468554	32659		RCO I	J	06.10.2013	17.06.2022	P&P	Muriranjias	729259558	Rd02637/23	31.12.2025	Diploma	115,533.00
69	Tabitha Wambui Kariuki	2013049604	25480841	12.06.1986		RCO I	J	06.10.2013	17.06.2022	P&P	Muriranjias	720380434	Rd02296/23	31.10.2025	Degree	119,453.00
70	Evalyn Wanjiru Kogi	2011341678	24535250	25.09.1984		RCO I	K	13.06.2012	17.06.2022	P&P	Muriranjias	720065834	Rd01754/24	31.12.2025	Diploma	121,743.00
71	Benedict Mutisya Ndulwa	2020016874	27902051	17.12.1990		RCO III	H	21.07.2020	N/A	UHC	Muriranjias	708030627	Rd02111/25	31.07.2026	Diploma	30,000.00

72	Peter Warui Mbooge	20180096244	28924476	01.05.1991	RCO II J		24.12.2018	2022	P&P Murtranjals	725677128	17734	31.05.2025	Diploma	98,770.0
73	Catherine Nelida Mutuku	20220147434	27498980	24.05.1988	RCO III H		19.04.2022	N/A	P&P Murtranjals	728451480	Rd02394/23	31.12.2025	Degree	161,524.0
74	Rahab Muthoni Isabel	2001058925	12940927	20.03.1975	Principal RCO N	Paediatrics	01.08.2001	05.04.2025	P&P Murtranjals	0722594356	Rd01583	31.10.25	Diploma	88,560.0
75	Elijah Mwangi Ndege	20240118120	29361277	11.06.1990	RCO III H		09.04.2024	N/A	P&P Murtranjals	713748282	Rd02216/25	31.08.2026	Diploma	88,560.0
76	Jedid Muturia	2014003799	27128002	20.05.1987	RCO III M		01.05.2014	02.06.2023	P&P Murtranjals	722254782	Rc01492/23	31.05.2025	Degree	144,085.0
77	James Mwangi Muthua	2010057384	23634429	02.01.1985	Clinical Officer L	Cardiology	01.02.2010	01.07.2021	P&P Murtranjals	725749450	Re02042/25	31.07.2026	Masters	136,415.0
78	Samuel Kimani Kibe	1995070228	11645915	18.01.1971	Chief Clinical Officer M	Lung & Skin	01.02.1996	18.04.2025	P&P Murtranjals	720857861	2971	31.12.2025	Higher Diploma	161,524.0
79	Kennedy Mirira Mwangi	20180096093	25323237	25.12.1987	RCO/Aneesthetist L		28.12.2018	17.06.2022	P&P Murtranjals	704554742	Rd01428/24	30.09.2025	Higher Diploma	141,015.0
80	Edward Kitema Kirwa	20140094793	25936215	24.12.1988	RCO/Aneesthetist L		22.12.2020	18.06.2024	P&P Murtranjals	712594606	Rd01735/24	31.12.2025	Higher Diploma	136,375.0
81	Joseph Ngunjiri Kihara	20190000152	27622643	24.01.1990	RCO/Aneesthetist L		08.01.2019	17.06.2022	P&P Murtranjals	713614669	Rd02263/23	30.10.2025	Higher Diploma	141,015.0
82	Irene Warua	2013026790	26119887	09.04.1984	Occupational Therapist L	Community Ba	11.06.2013	12.04.2023	P&P Murtranjals	721496917	OTCk/N/24/291	31.12.2025	Higher Diploma	117,665.0
83	David Muriithi	1992025965	8614223	05.02.1967	Chief Assistant/physiotherapist M	Orthopaedic m	03.07.1992	01.02.22	P&P Murtranjals	721303059	PK0460A	27.02.2026	Higher Diploma	136,415.0
84	Purity Njeri Gathari	1990164014	9857615	18.08.1969	S. Clerical Officer H	Procurement &	13.12.1990	11.10.2023	P&P Murtranjals	72103278			Certificate	43,230.0
85	Lucy Nyambura Irungu	2020040838	30288698	22.02.1993	HRIO II J		22.06.2020	11.10.2023	P&P Murtranjals	704186677			Diploma HRIO	86,380.0
86	Peter Mutanga Kamau	20220090514	30208176	04.05.1993	Ass. Health Record Officer III H		09.05.2022	09.05.2022	P&P Murtranjals	715733182			Degree in HRIO	80,130.0
87	Jane Waitimu Gichure	20200465480	30072791	11.11.1991	HRIO II J		30.09.2020	13.12.2023	P&P Murtranjals	712885649			Diploma HRIO	85,000.0
88	Neilus Waitira Muriigi	20200778998	29361207	19.08.1991	HRIO III H		23.07.2023	N/A	UHC Murtranjals	723594861			Diploma HRIO	30,000.0
89	Mary Wambui Maina	20200168957	27471212	14.04.1988	HRIO III H		23.07.2023	N/A	Contract UHC Murtranjals	723323991			Diploma HRIO	78,470.0
90	Mary Wanjiru Chege	2007057658	13275904	23.06.1974	HRIO K		02.04.2007	02.04.2023	P&P Murtranjals	726401077			Diploma HRIO	108,453.0
91	Martin Waru Muriithi	20190062009	27213116	22.06.1989	Senior Medical Lab Officer L	Immunology	03.07.2019	28.07.2022	P&P Murtranjals	710855645	A05543	31.12.2025	Master Immunologic	118,015.0
92	Veronica Wangeci Karuki	20170108022	28695214	01.12.1991	Medical Lab Technologist K		07.09.2017	18.06.2024	P&P Murtranjals	729398991	A08252	31.12.2025	Bsc in MLS	102,303.0
93	Saweria Waituri Mburitha	2010040816	24745297	14.03.1987	Senior Medical Lab Officer M	Epidemiology	01.07.2010	02.06.2023	P&P Murtranjals	722884118	A03054	31.12.2025	Bsc in MLS	102,303.0
94	Wilson Ngunjiri Wanjiku	20190061922	20974398	11.04.1977	Medical Lab Technologist II J		03.07.2019	28.07.2022	P&P Murtranjals	724403826	A05184	31.12.2025	Diploma MLS	88,770.0
95	Samuel Mwangi Ngunjiri	20150062794	23445248	24.08.1983	Medical Lab Technologist II J		01.07.2015	01.07.2023	P&P Murtranjals	72534385	A016488	31.12.2025	Diploma in MLS	102,303.0
96	Nancy Nyarai Maina	20170108077	24788733	17.06.1985	Medical Lab Technologist II K		07.09.2017	18.06.2024	P&P Murtranjals	722721748	A013417	31.12.2025	Bsc in MLS	84,130.0
97	Patrick Irungu Muzambi	20200168931	26890401	26.05.1988	Medical Lab Technologist H		09.05.2022	09.05.2022	P&P Murtranjals	712136408	A06106	31.12.2025	Bsc in MLS	102,303.0
98	Humphrey Sankara Omuka	20170108120	27723249	26.03.1990	Medical Lab Technologist II K		07.09.2017	18.06.2024	P&P Murtranjals	713924599	A09156	31.12.2025	Diploma MLS	102,303.0
99	Anthony Muhoro Mudiagal	2011240221	11599453	26.07.1973	Driver III E		40738	11-10-23	P&P Murtranjals	721955058			Certificate	32,860.0
100	Joseph Karuru Wainumbu	20230264628	22025407	10.07.1980	Driver III -		01.02.2024	N/A	P&P Murtranjals	735952902			Certificate	36,322.0
101	Duncan Kamande Munyua	20230283127	22969837	16.09.1980	Driver III -		01.02.2024		Contract Murtranjals	740610365	P2025D01591	31.12.2025	Diploma	104,533.0
102	Mary Waceke Gachanja	2011377834	23618657	25.01.1984	Pharm Technologist K		26.05.2011	17.06.2022	P&P Murtranjals	727493652			Certificate	32,837.0
103	David Kimani Njoroje	20200440731			Pharm Technologist				P&P Murtranjals				Diploma	104,533.0
104	Rispa Njeri Wambugu	20200168513	34189088	20.02.1997	Pharm Technologist H		26.05.2020	22.05.2023	UHC Murtranjals	704819978	P72025D02286	31.12.2025	Diploma	85,000.0
105	Robert Ndung'u Kamau	20150062678	26525914	22.01.1987	Radiographer K	Ultra sonograp	01.07.2014	17.06.2022	P&P Murtranjals	712531027			Degree	78,470.0
106	Peter Wang'ondu Mwangi	20160053010	28396380	06.01.1991	Radiographer II J		01.04.2016	01.08.2022	P&P Murtranjals	725536544			Diploma in Radiol	85,030.0
107	David Kinoti	20200465498	23937571	18.08.1984	Senior Medical Engineer L	Specialized ICU	22.06.2020	20.06.2024	P&P Murtranjals	0710147804			Diploma	117,665.0
108	James Gichuru Mwangi	20200465040	30253319	01.08.1994	Mortician III G	Mortuary Scien	08.01.2015	29.09.2024	P&P Murtranjals	0724328722			Certificate	66,980.0

109	Yvonne Wanjiru Karanja	20150021659	27806454	04.10.1990	Nutrition & dietetics technologist 1	K		15.02.2015	01.07.2022	P&P	Muriranjias	725478324	D/2176/16	30.06.2025	Diploma	102,533.00
110	Hannah MugureWanjohi	20230263795	28549524	17.12.1989	Artisan II	H	Nutrition & Die	14.02.2017	01.02.2024	CONTRACT	Muriranjias	718651484	D2514/16	30.06.2025	Diploma	36,618.00
111	Jerusha Muthoni Maina	20200212748	29686988	22.12.1992	Senior Nutrition & dietetics	L	Nutrition & Die	23.09.2020	07.04.2022	P&P	Muriranjias	711712265	G/2561/17	30.06.2025	Degree	115,665.00
112	Elias Mwaniki Muigai	2010046260	23527828	03.09.1984	Senior Nutrition & dietetics	L	Nutrition & Die	02.07.2010	02.08.2024	P&P	Muriranjias	724965140	D/0386/11	30.06.2026	Degree	123,415.00
113	Cosmas Muisyo Mwilu	19990024256	12870600	30.03.1974	Senior Accountant	N		11.11.1999	01.06.2010	P&P	Muriranjias	712079660			Bcom degree, CPA	112,140.00
114	Wycliff Kingori Mungai	20230263614	22487325	21.05.1992	Artisan 11	H	Networking	01.07.2018	01.02.2024	contract	Muriranjias	724813227			Diploma in IT	44,021.00
115	Francis Murimi Mwangi		37453290	16.06.2000	ICT Intern	-	software Engin	11.01.2024	11.01.2024	Contract	Muriranjias	743597479			Degree software	44,021.00
116	Alice Waithiki Macharia	20200168614	33518293	02.04.1996	Orthopedic Trauma Tech	G	Orthopeadic tr	03.09.2020	03.09.2024	UHC	Muriranjias	716011967			Diploma	75,270.00
117	Mary Wambui Mwangi	20230293481	35074196	16.08.93	Orthopaedic Technician	G	Orthopeadic tr	01.05.2018	01.02.2024	Contract	Muriranjias	741605685			Certificate	36,618.00
118	Ruth Wanjiku maina	20230271120	20453666	10.06.1977	General Clerk	G	Diploma Secret	01.07.2010	01.02.2024	Contract	Muriranjias	794621473			Diploma/Single ar	27,822.00
119	James Kariuki Macharia	20230213601	11332415	04.06.1971	General Clerk	-	waste manager	14.07.2005	01.02.2024	Contract	Muriranjias	727119371			form 4 Certificate	27,822.00
120	Rosemary Njeri Mwangi	20230293766	32938018	21.06.1996	General Clerk		Purchasing &	12.09.2017	01.02.2024	Contract	Muriranjias	704465333			Diploma	27,822.00
121	Ruth Waruguru Wambui	20230292956	30239464	27.03.1993	Clerical Officer		finance	10.08.2017	01.02.2024	Contract	Muriranjias	792279500			Degree	32,738.00
122	Antony Kanyingi Mwangi	20230407975	20142413	02.04.1977	Junior Clerk	-	Carpentry	04.04.2004	01.02.2024	Contract	Muriranjias	732403428			certificate	23,136.00
123	Naftaly Gachau Karanja	20230264521	21853982	01.12.1979	Support Staff	-		09.11.2003	01.02.2024	Contract	Muriranjias	0786351882			Std 8 Certificate	13,070.00
124	Mercy Muthoni Githinji	20230364591	10750756	11.04.1970	Support Staff	-	hospitality	01.01.2006	01.02.2024	Contract	Muriranjias	703498559			Certificate	13,070.00
125	Esther Wakiyu Gachigo	20230364606	11217310	15.05.1967	Support Staff		Driving	15.09.2003	01.02.2024	Contract	Muriranjias	725681424			Form 4 certificate	13,070.00
126	Mary Nyambura Ndirangu	20230279322	9091531	05.12.1966	Support Staff			03.10.2005	01.02.2024	Contract	Muriranjias	719850587			Class 7	13,070.00
127	Fracia Muthoni Njoroge	20230268761	24993213	14.03.1986	Support Staff	-	computer packages	01.07.2010	01.02.2024	Contract	Muriranjias	701159605			Form 4 Certificate	13,070.00
128	Isabella Wambui Mwangi	20230274380	30229418	14.09.1977	Support Staff	-		01.01.2015	01.02.2024	Contract	Muriranjias	703134791			Form 4 Certificate	13,070.00
129	Nancy Nyambura Kimani	20230264979	22680909	02.02.1982	Support Staff	-		01.07.2010	01.02.2024	Contract	Muriranjias	714195265			form 4 Certificate	13,070.00
130	Plus Robert Karanja Njoroge	20230411267	32568762	03.03.1995	Support Staff	-	Driving	01.04.2015	01.02.2024	Contract	Muriranjias	703126226			Form 4 Certificate	13,070.00
131	Evan Maina Mwangi	20230214403	11468820	06.08.1972	Junior Clerk	-		12.10.2012	01.02.2024	Contract	Muriranjias	719540719			Class 8	23,136.00
132	Fridah Wanjiru Njeri	20230228868	14641961	31.03.1976	Support Staff	-	Secretarial & embroidery	01.04.2015	01.02.2024	Contract	Muriranjias	720870376			Certificate	13,070.00
133	Gladys Wangui Macharia	20230271138	20489857	13.04.1978	General Clerk	-	PHELOBOTOM	16.01.2018	01.02.2024	Contract	Muriranjias	721669080			CERTIFICATE	27,822.00
134	Johnson Githinji Irungu	20230268254	24670485	05.05.1984	Support Staff	-		21.12.2015	01.02.2024	Contract	Muriranjias	0704195170			form 4 Certificate	13,070.00
135	Cecilia Wanjiku Kamau	20230212998	10750707	14.10.1969	Support Staff	-		01.01.2015	01.02.2024	Contract	Muriranjias	729086282			Form 4 Certificate	13,070.00
136	Mary Nyokabi Ndabu	20230264872	22463446	23.05.1978	Support Staff	-	Sign Language	01.01.2015	01.02.2024	Contract	Muriranjias	0720455243			Form 4 Certificate	13,070.00
137	Nancy Njeri Wanjiru	20230273782	28458131	12.06.1989	Support Staff	-		01.01.2015	01.02.2024	Contract	Muriranjias	717811532			form 4 Certificate	13,070.00
138	Luka Gitau Kiarie	20230269987	26277735	12.04.1987	Support Staff	-	Driving	01.11.2017	01.02.2024	Contract	Muriranjias	727111317			Class 8	13,070.00
139	Virginia Mugure Njoroge	20230279160	7657530	01.01.1965	Support staff	-		02.01.2004	01.02.2024	Contract	Muriranjias	712491210			Form 4 Certificate	13,070.00
140	Cecilia Nyambura Maina	20230268850	25115562	09.10.1984	Support Staff	-		2014	01.02.2024	Contract	Muriranjias	729269519			Form 4 Certificate	13,070.00
141	David Mwangi Macharia	20230213538	10849532	12.11.1970	Junior Clerk	-			01.02.2024	Contract	Muriranjias	725657624			form 4 Certificate	23,136.00
142	Esther Wambura Mwangi	20230268062	24704566	06.03.1986	Support Staff	-		01.01.2014	01.02.204	Contract	Muriranjias	711778627			Form 4 Certificate	13,070.00
143	Mary Wanjiru Mwangi	20230213091	11066369	01.01.1971	Support Staff	-	Dress Making	30.03.2020	01.02.2024	Contract	Muriranjias	724086898			Certificate	13,070.00
144	Agnes Wambui Maina	20230274673	31286856	18.04.1992	Support Staff	-		16.06.2020	01.02.2024	Contract	Muriranjias	715665619			form 4 Certificate	13,070.00
145	Jane Njeri Njoroge	20230213009	10750738	01.01.1970	Support Staff			01.01.2008	01.02.2024	contract	Muriranjias	710291738			form 4 Certificate	21,370.00

146	Richard Mutura Kamunyu	20230408044	21991370	28.08.1978	Support Staff -	Motor Vehicle	06.07.2020	01.02.2024	Contract	Muriranjias	0715762048						
147	Anthony Kanae Nyambura	20230408078	23109930	14.02.1982	Driver III			01.02.2024	01.02.2024	Contract	Muriranjias	715634845				Certificate	13,070.
148	Francis Gikungu Wambura	20230213449	10318728	21.01.1968	Mortuary Attendant	Insurance, Aco	02.02.2015	01.02.2024	contract	Muriranjias	0723138830					Certificate in plan	36,322.
149	Eunice Waithira Wamaita	20230293952	22783892	26.08.1997	NHIF officer			10.08.2020	01.02.2024	Contract	Muriranjias	796319644				form 4 Certificate	23,136.
150	Ann Wangechi Thiong'o	20230292168	27865303	06.06.1989	Artisan 2 NHIF Claims Officer	secretarial stud	05.07.2019	01.02.2024	Contract	Muriranjias	719706398					form 4 Certificate	23,136.
151	Abigael Wangari Mbuthia	20230293677	32528493	20.11.1994	Artisan III Nhif Claims Officer	Business Mana	05.07.2019	01.02.2024	Contract	Muriranjias	701106569					Diploma	27,822.
152	Martin Irungu Mwangi	20230213774	23560455	20.03.1984	Artisan 2 Nhif Claims Officer	transportation	04.07.2019	01.02.2024	Contract	Muriranjias	740740669					Diploma	23,136.
153	Elius Mutugi Wachira	20230213902	32718699	31.03.1995	NHIF Claims	Marketing	10.01.2021	01.02.2024	Contract	Muriranjias Telemedicine	0704120965					Degree	49,414.
154	Paul Mwangi Chege	20230285836	24938009	11.02.1984	Junior Clerk	Mechanic, Electrician, N	17.08.2016	01.02.2024	Contract	Muriranjias	720760625					Certificate	28,168.
155	Derick Kagiri Mukuna	20230293407	31206049	07.11.1994	NHIF Claims	ICT,Mediation	03.03.2018	01.02.2024	Contract	Muriranjias Telemedicine	0726312833					Certificate	32,738.
LVCT CONTRACTED																	
156	Pauline Brenda Wanjiru Muthoni		34421503	13.02.1997	Data Clerk	HRIO	17.10.2022		Contract	Muriranjias	796431747					Diploma in HRIO	
157	John Wanyoike Mwangi		33061296	27.07.1995	RCO	Clinical Officer	01.10.2024		Contract	Muriranjias	701486218		22204	31.08.2025		Diploma	
158	Joan Muthoni Nyoike		28026266	18.05.1990	Social Worker	Counseling Psychology	01.10.2019		contract	Muriranjias	729714042					Degree	
159	Agnes Wambui Kiragu		23467547	28.06.1983	HTS Counsellor	Social Work &	01.10.2020		Contract	Muriranjias	722866785					Diploma	
160	Rosemary Njeri Benson		8840914	14.01.1967	Peer Educator		01.10.2020		Contract	Muriranjias	714915097					KSCE	
161	Nicasio Gatati Macharia		13391414	12.12.1974	Peer Educator		01.10.2020		Contract	Muriranjias	726391637					KCSE	
162	Regina Ntaiya Sila		26047630	15.07.1985	HTS Counsellor	Diploma in Com	15.07.2016		contract	Muriranjias	728153787					Diploma in Community Health	
DOCTORS WHO ARE IN-SERVICE TRAINING																	
163	Dr. Jackson Njoroge	20190121290	28359803	05.12.1990	Medical Officer		23.10.2019		P&P	Muriranjias	725334468					Degree	

EXIT

Joseph Karatu	2.023E+10	2.2E+07	10.07.19	Driver III
Duncan Kamande	2.023E+10	2.3E+07	16.09.19	Driver III
Anthony Kanae	2.023E+10	2.3E+07	14.02.19	Driver III
Peter Warui MBogo	2.018E+10	2.9E+07	01.05.19	RCO II
Geoffrey Muturi	2.019E+10	2.8E+07	26.03.19	KRCHN



[Handwritten Signature]

Name	Position
Joseph Mwangi	Chairman
James Kimani Mwangi	NGO Representative
Miriam Wanjau	PWD
Joseph Mwangi	Finance Expert
Wendy Karina	Women Representative

7. KISUMU HOSPITAL

Name	Position
Joseph Mwangi	Chairman
Miriam Wanjau	CCRC Representative
Joseph Mwangi	PWD
Wendy Karina	NGO
Wendy Karina	Medical
Wendy Karina	Financial Expert
Miriam Wanjau	Women Representative

8. KENNETH MATIBA HOSPITAL

Name	Position
Keneth Njiru Mwangi	Chairman
Miriam Wanjau	CCRC Representative
Joseph Mwangi	PWD
Miriam Wanjau	NGO
Joseph Mwangi	Medical
Joseph Mwangi	Financial Expert
Wendy Karina	Women Representative

Dated the 11th October, 2022

JAMES GITAU,
Chief Officer, Health and Sanitation

MR/4306476

GAZETTE NOTICE No. 13508

**THE CONSTITUTION OF KENYA 2010
THE COUNTY GOVERNMENTS ACT**

(No. 17 of 2012)

THE COUNTY ASSEMBLY SERVICES ACT

(No. 24 of 2013)

APPOINTMENT OF BOARD MEMBERS

IT IS notified for the information of the general public and Members of County Assembly that the following members have been appointed by the Orange Democratic Movement to represent them in the County Assembly Service Board in accordance to section 12 (3) of the County Governments Act, 2012.

George Abaja Odhuthu,
Pamela Awuor Oyoo.

Dated the 12th October, 2022

ELISHA J. ORARO,

Chairperson, County Assembly Service Board.

MR/4306682

GAZETTE NOTICE No. 13509

**THE POLITICAL PARTIES ACT
(No. 11 of 2011)**

ALLOCATION OF THE POLITICAL PARTIES FUND

IN EXERCISE of the powers conferred by sections 23, 25 and 34 (b) of the Political Parties Act, 2011, and Regulation 6 (c) of the Political Parties (Funding) Regulations 2019, the Registrar of Political Parties gives notice that the following forty eight (48) political parties are eligible to receive funds from the Political Parties Fund (PPF) during the Financial Year 2022/2023 as follows:

Name of the Party	Abbrev	Allocation (KSh)
National Rainbow Coalition-Kenya	NARC	7,559,722
Party of Independent Candidate of Kenya	PICK	427,317

Name of the Party	Abbrev	Allocation
Development Empowerment Party	DEP	1,000,000
Kenya National Congress	KNC	1,000,000
Wiper Democratic Movement	WDM	1,000,000
Democratic Party of Kenya	DP	1,000,000
Party of National Unity	PNU	1,000,000
United Democratic Alliance	UDA	1,000,000
Kenya Social Congress	KSC	1,000,000
Group of Democratic Management	ODM	1,000,000
Forum for the Realisation of Democracy in Kenya	ForDem Kenya	1,000,000
Progressive Party of Kenya	PPK	1,000,000
Jubilee Party	JP	1,000,000
Maendeleo Democratic Party	MDP	1,000,000
National Rainbow Coalition	NARC	1,000,000
Kenya African Democratic Union Asili	KADU-Asi	1,000,000
Communist Party of Kenya	CPK	1,000,000
Kenya African National Union	KANU	1,000,000
Safina Party	SAFINA	1,000,000
Umana Chw Ustendele	CCU	1,000,000
National Agenda Party of Kenya	NAPK	1,000,000
People's Empowerment Party	PEP	1,000,000
People's Democratic Party	PDP	1,000,000
United Democratic Movement	UDM	1,000,000
Shirikisho Party of Kenya	SPK	1,000,000
United Party of Independent Alliance	UPIA	1,000,000
Federal Party of Kenya	FPK	1,000,000
Muangano Party	MP	1,000,000
Chama Cha Mashariki	CCM	1,000,000
Uchumi People's Forum	UPF	1,000,000
Amani National Congress	ANC	1,000,000
United Democratic Party	UDP	1,000,000
People's Trust Party	PTP	1,000,000
Maendeleo Chap Chap	MCCP	1,000,000
Movement for Democracy and Growth	MDG	1,000,000
Justice and Freedom Party of Kenya	JFP	1,000,000
Grand Dream Development Party	GDDP	1,000,000
United Progressive Alliance	UPA	1,000,000
The Service Party	SP	1,000,000
National Ordinary People Empowerment Union	NOPEU	1,000,000
National Reconstruction Alliance	NRA	1,000,000
Democratic Action Party Kenya	DAPK	1,000,000
Chama Cha Kazi	CCAZI	1,000,000
Tuibebe Wasungu Party	TWP	1,000,000
Kenya Union Party	KUP	1,000,000
Panama African Alliance	PAA	1,000,000
Mabadiliko Party of Kenya	MABPK	1,000,000
Green Thinking Africa Party	GTAP	1,000,000

Note

- (a) The allocated funds will be disbursed on quarterly basis.
- (b) Please note that the fund distribution shall be reviewed in the subsequent quarters based on the following two (2) parameters:
 - (i) There are five (5) wards where elections were postponed namely:
 - (i) Kyome Thiana ward in Mwingi West constituency, Kilifi County.
 - (ii) Olomasio ward in Embua District constituency, Kiambu County.
 - (iii) Mumua North ward in Mumua West constituency, Kakamega County.
 - (iv) South Gem ward in Gem constituency, Siaya County.
 - (v) Utwala ward in Embakasi East constituency, Nairobi County.

The elections of the above wards once concluded will have an effect on the allocations and regularity change will be effected in the subsequent quarter's disbursements.

2. The Government has initiated the process of the realignment (budget cut) of the FY2022/23 budget, and if the current allocated

MINUTES OF MURIRANJAS SUB-COUNTY HOSPITAL BOARD MEETING HELD ON 8/9/2025
IN THE HOSPITAL BOARDROOM

MEMBERS PRESENT

- | | | |
|------------------------|---|------------------------|
| 1. Dr. Issa Hassan | - | Medical Superintendent |
| 2. Peter thiong'o | - | Ag. H.A.O |
| 3. Margaret Ndegwa | - | N.O. I/C |
| 4. Peter K. Njoka | - | BOM Chairman |
| 5. Mary N. Karina | - | Member |
| 6. Hezron M. Kiurire | - | Member |
| 7. Catherine W. Mwangi | - | Member |
| 8. Marion Gachiri | - | Member |
| 9. Cosmas Mwilu | - | Accountant |

ABSENT WITH APOLOGY

- | | | |
|------------------------|---|--------|
| 1. John Kimani Muchoki | - | Member |
| 2. Eric Kuria | - | Member |

AGENDA

1. Preliminaries
2. Reading and confirmation of previous minutes
3. Matters arising
4. Proposed annual budget
5. Any other business

PRELIMINARIES

The meeting was called to order at 11. 52a.m and opened with a word of prayer led by M/s Catherine Mwangi.

The Medical Superintendent Dr. Hassan welcomed members to the meeting. The chairperson requested everyone present to introduce themselves.

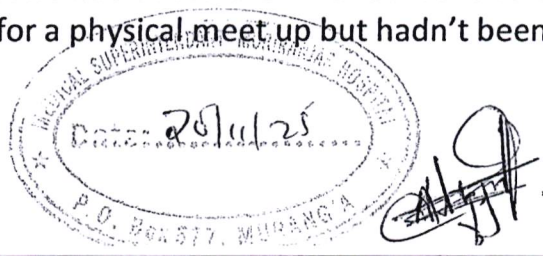
MIN 01/08/09/025 READING AND CONFIRMATION OF PREVIOUS MINUTES

The Medical Superintendent Dr. Hassan took members through the minutes of the previous meeting earlier held in the facility on 4/6/2025. The minutes were proposed by M/s Mary Karina and seconded by M/s Catherine Mwangi as a true record of the proceedings.

MIN 02/08/09/2025 MATTERS ARISING

RENOVATIONS

The chairperson told the members that he had called the Chief Officer and that he was to be given an appointment day/date for a physical meet up but hadn't been given yet.



MARKETING & OUTREACHES

The Medical Superintendent informed members that the strategy had been previously put on hold because the facility had started reaching the targeted workload. After slight deliberations, there was found the need to continue with the strategy especially due to marketing and creating awareness of the orthopaedic surgeries and clinics availability. Members suggested the use of vehicle and P.A system and printed posters.

DONOR FUNDING

M/s Marion Gachiri said that she had been waiting for Joel the former HAO to update her. The Medical Superintendent informed members that the issue had been discussed with the County Director of Health and was left with him after it came up that the shipping cost for the donated items was to be borne by the facility. It was also predicted that the repair and servicing of the machines could be expensive.

WAITING BAY AT THE MORGUE

Mr. Hezron Maina said that the hospital administration was to request the authority from the regional forester for felling of trees to construct the same. Members after deliberations decided to change the construction from timber to steel except for the benches. The H.A.O committed himself to get the Biomed to do a BQ for the same.

GOVERNOR'S VISIT

The Medical superintendent informed the members that the Governor's visit had been postponed to December.

STAFF WELFARE

The medical superintendent confirmed to the members that an End of Year party had been considered and budgeted for.

MIN 03/08/09/2025 PROPOSED ANNUAL BUDGET

The hospital accountant took members through the revenue collections for FY 2024/2025 and 2025/2026. He then took members through the proposed annual budget for 2025/2026. Members noted that there was wastage of water despite the paying of hefty water bill. They recommended that the idle water tanks behind the maternity be used for rain water harvesting.

Mr. Hezron insisted on publicity and outreaches to be done so as to raise the workload and in turn raise the revenue so as to realize the budget. Members were also informed that the transfer outs of consultants from the facility had been affecting the service delivery and thus leading to decreased revenue collections, for example the gynaecologist was transferred out and the gynaecology clinic was stopped. Members agreed and suggested that the chairperson, M/s Marion and M/s Karina to visit the chief officer and raise all the grievances that the facility had. Members unanimously passed the budget –proposed by Mr. Kiurire and seconded by M/s. Marion.

S/NO	BUDGET LINE/PROMMES	CODE	PER YEAR	QUARTERLY	%
1.	MEDICAL DRUGS	2211001	6,000,000	1,500,000	19%
2.	FUEL, OIL & LUBRICANTS	2211299	1,700,000	425,000	5%
3.	NON-PHARMACEUTICALS	2211002	6,700,000	1,675,000	21%
4.	LABORATORY REAGENT AND SUPPLIES	2211008	3,200,000	800,000	10%
5.	LIQUID OXYGEN	2211005	897,600	224,400	3%
6.	HPT (ORTHOPAEDIC IMPLANTS)	3111101	2,900,000	725,000	9%
7.	ELECTRICITY	2210101	1,800,000	450,000	6%
8.	WATER AND SEWERAGE	2210102	600,000	150,000	2%
9.	MAINTENANCE OF BUILDINGS OTHER (General Repairs)	2220205	241,110	60,278	1%
10.	COOKING GAS	2211005	241,110	60,278	1%
11.	MEDICAL GASES – THEATER Nitrous Oxide	2211005	120,556	30,139	0%
12.	SANITARY AND CLEANSING MATERIALS	2211103	241,110	60,278	1%
13.	PURCHASE OF SMALL MEDICAL EQUIPMENT E.g. BP Machines and their batteries, Thermometers, Examination Sets	2211101	482,220	120,555	2%
14.	MAINTENANCE OF MACHINERY/EQUIPMENT (Oxygen Plants, Generators, Laundry Machines, Incinerator	2220201	482,220	120,555	2%
15.	GENERAL OFFICE SUPPLIES/STATIONERY Cartilage, Toners, Paper Punch, Staplers, Pens, Rulers, Paper trays.	1122299	482,220	120,555	2%
16.	MAINTENANCE OF BUILDINGS OTHER (General Repairs)	2220205	241,110	60,278	1%
17.	INTERNET	2210202	900,000	225,000	3%
18.	HOSPITAL TELEPHONE, PHONES, TABLETS	2210201	120,555	30,139	0%
19.	BOARD ALLOWANCES (QUARTERLY TOTAL	2210802	241,110	60,278	1%
20.	STAFF ALLOWANCES (Referrals out of county, court bonds)	2210403	120,555	30,139	0%
21.	LINEN, PATIENT UNIFORMS, BEDDINGS, CURTAINS	2211021	120,555	30,139	0%
22.	CATERING FOR MEETINGS	2210899	240,000	60,000	1%
23.	MAINTENANCE OF COMPUTERS	2220202	120,555	30,139	0%
24.	MAINTENANCE OF MOTOR VEHICLES	2220101	450,000	112,500	1%
25.	CASUAL LABOUR		120,555	30,139	0%
26.	DENTAL		200,000	50,000	1%
27.	NUTRACEUTICALS		120,555	30,139	0%
28.	AIRTIME		12,000	3,000	
	TOTAL		31,642,586	7,910,647	100%

REVENUE PERFORMANCE OF THE MONTHS OF JULY 2024 TO AUGUST 2025

MONTH/MODE OF PAYMENT	MPESA/CASH	SHA REVENUE
1ST QUARTER	2024	
JULY 2024	532,726	270,745
AUGUST 2024	632,479	343,788
SEPTEMBER 2024	593,951	344,335
SUB TOTALS	1,759,156	958,868
2ND QUARTER	2024	
OCTOBER 2024	593,845	349,402
NOVEMBER 2024	870,833	187,855
DECEMBER 2024	828,059	569,660
SUB TOTALS	2,292,737	1,106,917
3RD QUARTER	2025	
JANUARY 2025	1,206,746	1,142,558
FEBURUARY 2025	986,258	970,566
MARCH 2025	1,113,025	877,829
SUB TOTAL	3,306,029	2,990,953
4TH.ND QUARTER		
APRIL	996,246	1,235,793
MAY	762,149	1,159,536
JUNE	738,312	765,515
TOTALS	2,496,707	3,160,844
GRAND TOTAL	<u>9,764,629</u>	<u>8,217,583</u>
JULY 2025	942,958	947,622
AUGUST 2025	590,996	520,344
TOTAL	1,533,954	1,467,966

MIN 04/08/09/2025

ANY OTHER BUSINESS

KITCHEN GARDEN

One member remembered that they had suggested of planting harsh Avocado trees. The chairman said that after and after thought it was not a viable idea since the security of the same wasn't guaranteed. Mr. Thiong'o, the H.A.O raised the idea of planting fast growing/maturing eucalyptus trees. The idea was unanimously agreed.

BOARD ALLOWANCES

Members noted with a lot of concern that sitting allowances for 3 meetings hadn't been paid. This included of the current meeting. The medical superintendent promised to pay 2 meetings allowances by December 2025.

APPRECIATION

Mr. Kiurire appreciated the Muriranjias hospital staff for the work they do. He said that their work was commendable. The chairman said that before the meeting started they had gone around the facility and had noted it was very clean.

MORGUE WAITING BAY VISIT

Mr. Thiong'o requested the members to go and identify the exact position where the waiting bay was to be constructed and which they physically did. While at the place, they requested for putting up lights on the road to the morgue.

The meeting was closed at 1. 30p.m with prayers led by M/s Mary Karina

MINUTES TAKEN BY:

MINUTES APPROVED BY:

NAME:

NAME:

SIGN:

SIGN:

DATE:

DATE:




MINUTES OF MURIRANJAS SUB-COUNTY HOSPITAL BOARD MEETING HELD ON 4/6/2025
IN THE HOSPITAL BOARDROOM

MEMBERS PRESENT

- | | | |
|------------------------|---|------------------------|
| 1. Dr. Issa Hassan | - | Medical Superintendent |
| 2. Joel Gitau | - | Ag. H.A.O |
| 3. Margaret Ndegwa | - | N.O. I/C |
| 4. Peter K. Njoka | - | BOM Chairman |
| 5. Mary N. Karina | - | Member |
| 6. Hezron M. Kiurire | - | Member |
| 7. Catherine W. Mwangi | - | Member |
| 8. Marion Gachiri | - | Member |
| 9. Eric Kuria | - | Member |

ABSENT WITH APOLOGY

- | | | |
|------------------------|---|------------|
| 1. John Kimani Muchoki | - | Member |
| 2. Cosmas Mwilu | - | Accountant |

AGENDA

1. Introduction
2. Budget Ratification
3. Governors Visit
4. A.O.B

MIN 1/04/06/025 INTRODUCTION

The chairman called the meeting to order at 10.18 a.m. and requested Mary Karina to open with a word of prayer.

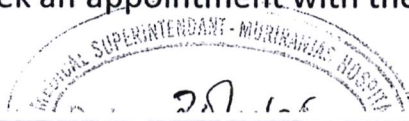
The Ag. H.A.O introduced the Medical Superintendent to the members since it was the first time they were meeting him as a board.

The members then did a brief introduction.

The Ag. H.A.O read the previous meeting minutes. They were approved by Mr. Hezron Kiurire and seconded by Marion Gachiri.

Matters arising

1. Renovations at the hospital
 - The board was unsatisfied with the works done and noted that they were not up to standard but shoddy.
 - It was noted that some works were still pending and that the work already done not satisfactorily done.
 - The hospital board raised issue with not being made aware of the scope of work at the facility.
 - The board tasked the chairman to seek an appointment with the Chief Officer-Health and Administration.



- The board also cautioned that any contractor doing any work at the hospital should have the requisite documentation.

2. Marketing & Outreaches.

- The scheduled activities are to be put on hold at the market due to time-constraints and shortage of staff at the facility.
- It was also noted that workload at the facility had increased and this is what the outreaches and marketing had sought to achieve.
- It was noted that the facility now had an occupational therapist and the board appreciated this consideration by the County government.

3. Donor funding

- Follow-up on the some had stalled due to the change of management at the facility (particularly, the Medical Superintendent).
- The Acting H.A.O was tasked to take up the matter in collaboration with a Board member-Marion.
- The Board members challenged themselves to do reach out to other donors/ well-wishers individually or corporately.

4. Waiting bay at the Morgue

- The board proposed that the facility takes up the initiative to build a waiting/viewing bay at the morgue.
- It was suggested that authority be sought from the forestry department to cut down some trees and use the timber to construct the waiting bay.
- The members suggested that they could individually donate the iron sheets or seek support of the same from well-wishers.

MIN 2/04/06/025 GOVERNOR'S VISIT

- The Governor is scheduled to visit the facility on 6th July, 2025 to launch the renovations work at the hospital as well as the Telemedicine unit.
- The proposed activities for the day include a medical camp and therefore there was a proposed to reschedule a meeting with
 - I. The CHP's
 - II. Religious leaders
 - III. Local Community leadership
 - IV. Provisional Administration (Chiefs & Sub-Chiefs)
 - V. Sub-County Administrator
- The Medical Superintendent also proposed a renovation of the Casualty unit that will include; placing of new cupboards, tiling the mirror theatre and mounting of the patient monitors.

Staff welfare

- The board noted that revenue collection at the hospital had increased.
- The community has continued to acknowledge that the services at the facility has greatly improved.
- The board this recommended that the hospital management team organizes a goat-eating ceremony for all hospital staff before the end of the year to appreciate their good work and improvement.

MIN 3/04/06/025 A.O. B

- Mr. Kiurire raised a concern about access to the Morgue by unauthorised personnel and soliciting of money from relatives of the deceased.
 - He also expressed a concern of law bodies are displayed at the morgue during preparation.
 - It was noted that there's an acute shortage of the staff across all cadres and especially in the nursing department due to the ongoing strike of the UHC staffs.
 - The board also recommended that a water dispenser be provided for the Administration block.
 - Mr. Kiurire was tasked to spearhead the building of the Morgue waiting bay.
- There being no other business the meeting ended at 12.51 p.m. with a word of prayer from Margaret Ndegwa and therefore lunch was served.

MINUTES TAKEN BY:

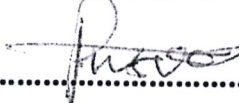
NAME: JOEL GITU
.....

SIGN: 

DATE: 4/6/2025

MINUTES APPROVED BY:

NAME: BOARD CHAIR

SIGN: 

DATE: 4/6/2025

Ending

1st Quarter, 30 Sept 2024

2nd Quarter, 31 December 2024

3rd Quarter, 31 March 2025

4th Quarter, 30 June 2025

**MINUTES OF MURIRANJAS SUB-COUNTY HOSPITAL BOARD MEETING HELD ON
5/12/2024 IN THE HOSPITAL BOARDROOM**

MEMBERS PRESENT

- | | | |
|------------------------|---|------------------------|
| 1. Dr. Eutyclus Muguku | - | Medical Superintendent |
| 2. Joel Gitau | - | Sag. H.A.O |
| 3. Peter K. Njoka | - | BOM Chairman |
| 4. Cosmas Mwilu | - | Accountant |
| 5. Mary N. Karina | - | Member |
| 6. Hezron M. Kiurire | - | Member |
| 7. Catherine W. Mwangi | - | Member |
| 8. Marion Gachiri | - | Member |

ABSENT WITH APOLOGY

- | | | |
|------------------------|---|--------|
| 1. John Kimani Muchoki | - | Member |
| 2. Eric Kuria | | |

AGENDA

1. Introduction
2. Budget Ratification
3. Visit to the telemedicine site.
4. A.O.B



MIN 1/05/12/024 INTRODUCTION

The Medical Superintendent called the meeting in to order at 10.45 a.m. and welcomed the board members. A word of prayer was done by Mary Karina.

The Medical Superintendent asked the members to do brief introduction.

The Ag. H.A.O took the members through the previous meetings minutes.

The minutes were approved by Mary Karina and seconded by Peter Njoka.

MATTERS ARISING

1. Stain removal at the patients' washrooms

Some improvements had been noted and some works were still in progress.

2. Renovations at the hospital

The contractor should provide a board/signage indicating the ongoing works at the facility.

The Hospital Management Board hasn't been made aware of the scope of works going at the hospital.

It was noted that the ongoing improvements had brought some positive changes in the hospital in terms of appearance.

A recommendation was made to include a body viewing bay at the morgue in the renovation works.

The members commended the construction of PWD- friendly toilets at the Physiotherapy department.

A recommendation to improve on the lighting of the pathways leading to the morgue

3. Marketing & Outreaches

- A follow-up has been done concerning the issue of doing marketing and outreaches for the hospital.
- A recommendation was made to start this in Mugoiri ward.
- The Medical Superintendent suggested that the outreaches and marketing could commence once the renovation works at the hospital have been completed, probably in the coming year.
- For Wangu ward it was suggested that they be done on a Monday at the D. O'S office.
- For Murarandia ward, be done on Monday at Catholic Church.
- For Mugoiri ward, it was suggested that the outreaches could be done on either Saturday or Sunday.
- It was suggested that the marketing and outreaches could be done within the first 3 months of the year.
- Members raised concerns about the minimal flow of patients into the facility. They suggested ways of increasing the flow which might include organizing for assessment of PWD in the community.
- The outreaches could also include assessment of PWD.
- The members requested to have data of the services rendered in the hospital, the staff per cadre and the deficit.
- The physiotherapist (Mr. Muriithi) was invited in to shed some light on the progress of assessment of PWD.
- He highlighted a number of issues;
 - i. Shortage of staff; he's the only physiotherapist in the facility
 - ii. There's no occupational therapist; the one who was there retired recently.
 - iii. A new format on assessment had been introduced and which the staff is yet to be trained on.
 - iv. Registration of centres -only Murang'a Level V hospital has been gazetted as an assessment centre.
 - v. A board has to be constituted for assessment with the chair being a Medical Officer (Doctor).
- Despite the situation rehabilitation of PWD is ongoing at the facility, including follow-up and advisory on the use of assistive devices.
- The members requested the Board chair and the Medical Superintendent to do consultation and also suggested that the assessment board could once in a while visit the facility and do the assessment from here.
- It was suggested that community -based rehabilitation could be instituted in the County.

4. October, workload 2024

	Workload	New	Revisit
Over 5	Male	176	256
	Female	351	512
Under 5	Male	70	67
	Female	140	134
Over 60 yrs		235	258
Casualty		40	10

Total		1,012	1,237
Telemedicine		56	
		1,068	1,237

5. Doner finding

- A member (Marion) had done proposals and was awaiting the Bill of Quantity (BQ) for a waiting bay at the Morgue and also for a perimeter fence around the hospital.

MIN 2/05/12/024 BUDGET RATIFICATION

- The accountant took the members through the proposed budget for the 2nd quarter of financial year 2024/2025 i.e., October-December 2024.
- The Medical Superintendent noted that the increased workload had a direct effect on our consumption of medical drugs, non-pharms and lab re-agents.
- The members raised a concern about the shortage of support staff given the increasing workload.
- The members also cited the low amounts budgeted for some items, but the Medical Superintendent clarified that the County Department of health once in a while pay off some of the debts incurred by the hospital.
- The members suggested that the hospital could do a bench making of facilities that have cooking- gas tanks instead of the cylinders, to say low cost effective and it is examples given were Kiriaini and Gaichanjiru mission Hospitals.
- A follow-up on the condemned buildings within the facility. The public works department had been notified of the desire to demolish, and we use awaiting a visit to do their assessment.
- The members raised a concern that the budget amounts are not sufficient to cater for all the monthly needs of the facility.
- The suggested an adjustment on the budgeted amount as follows:

1. Water -at least ksh.30,000 monthly
2. Food & rations ksh.100,000
3. Fuel oil & lubricants ksh.150,000
4. Serving of ambulance ksh.13,000

The chair invited the members to approve the budget but with concerns of it being inadequate. It was suggested that revenue collection should be enhanced.

MIN 3/05/12/024 VISIT TO THE TELEMEDICINE SITE

- The unit is led by Dr. Wendy Githu.
- The piloting serves 38 facilities, formerly under Byon 8 but now being run by the County.
- The site is run by 7 Medical Officers 8 clinical Officers and 1 pharmacist daily, all employed by the County Government.
- The patients are scheduled per week.
- The programme has enlisted 15,000 patients.
- One of the main challenges had been unstable internet connections.

Visit round the hospital

- The tank near the physiotherapy unit was cleared to be tilted and a recommendation was made to construct another stand for it

- The postnatal wards toilets were found to be in need of plumbing works repairs.
- Suggestion to use the former kitchen garden tanks for water harvesting.
- Suggestion to cut down the old trees at the kitchen-garden and the timber to be used for patient's benches.
- The mango tree at the patients' toilets in need of pruning.
- The staff toilets require repairs of the doors and also installation of hand-washing sinks and also
- There was noted a need to repair/repaint the signage around the hospital for easy direction-giving to the patient's
- Loofers at the MCH block need repair
- The pathway between OPD and MCH needs to be repaired.
- The administration block needs dressing of the stones.

MIN 5/05/12/024 A.O. B

- 1) Sensitization of patient's on HMIS/Afyake has been done and is ongoing. Also, sensitization on SHA/SHIF in ongoing.
- 2) Th overgrown vegetation at the morgue was noted to have been cleared.
- 3) A clinician (peter) was called into the meeting to shed light on an incident that had occurred on 30/11/2024 where it was alleged that he had been physically assaulted by a well-wisher. Accompanying an accident victim into the facility. The chairman was requested to reach out to the complainant and hear his side of the story also know of any action taken.
- 4) There was noted to be a shortage of security guards at the hospital. The Ag. H.A.O was tasked to reach out to the security firm. The Medical Superintendent informed the board members that a formal request had been done to the County security for additional security guards.
- 5) On fire equipment and readings; fire extinguishers were noted to be expired, while some departments were lacking fire extinguishers.
- 6) There is need to train staff on fire handling and preparedness.

Having no other business to transact for the day, the meeting ended at 14.40 p.m. with a word of prayer from Marion Gachiri. Afterwards lunch was served.

MINUTES TAKEN BY:

NAME: A. Eutyche Muga

SIGN: A

DATE: 10/12/2025

MINUTES APPROVED BY:

NAME: DR. Eutyche Muga

SIGN: EM

DATE: 10/12/2025



**MINUTES OF MURIRANJAS HOSPITAL BOARD MEETING HELD ON 25/01/2024 IN THE
HOSPITAL BOARDROOM**

MEMBERS PRESENT

- | | | |
|------------------------|---|------------------------|
| 1. Dr. Eutyclus Muguku | - | Medical Superintendent |
| 2. Peter K. Njoka | - | BOM Chairman |
| 3. Jane Muriranja | - | H.A. O |
| 4. John Kimani Muchoki | - | Member |
| 5. Mary N. Karina | - | Member |
| 6. Hezron M. Kiurire | - | Member |
| 7. Catherine W. Mwangi | - | Member |
| 8. Marion Gachiri | - | Member |

ABSENT WITH APOLOGY

- | | | |
|---------------|---|--------|
| 1. Eric Kuria | - | Member |
|---------------|---|--------|

AGENDA

1. Devotion
2. Budget Approval
3. A.O.B



MIN 1/25/01/024 DEVOTION

The meeting started with a word of prayer at 11.00 a.m. led by Mary Karina. The Chairman welcomed all members present and thanked them for availing themselves at a very short notice.

Dr. Muguku the hospital Medical Superintendent welcomed members to the hospital and briefed them the reason why the meeting had been called within a short notice. He informed the members that after being called for a meeting at the County Boardroom by His Excellency the Governor the hospital was instructed to forward:

- I. Quarterly budget for the third quarter 2023/2024.
- II. Procurement plan for the year planned 2023/2024.
- III. Annual budget 2023/2024.

MIN 2/25/01/024 BUDGET APPROVAL

Dr. Muguku took members through the budget was done by the HMT on 24/01/2024 for approval as follows;

MURIRANJAS HOSPITAL BUDGET DATED 25TH JAN 2024

BUDGET FOR FIF 3RD QUARTER (ACTUAL AMOUNT BIN THE BANK 328139)

		Vote Code	AMOUNT
1	Medical Drugs	2211001	Ksh45,000.00
2	Dressing & other Non-Pharms (linen)	2211002	Ksh70,000.00
3	Fuel oil & Lubricants	2211299	Ksh40,000.00
4	Office & General Supplies	2211199	Ksh10,000.00
5	Electricity	2210101	Ksh-
6	Water & Sewarage charges	2210102	Ksh-
7	Telephone, Mobile phone services	2210201	Ksh6,000.00
8	Hospitality services (board meetings)	2210899	Ksh35,000.00
9	Maintainance and repairs of motor vehicles	2220101	Ksh-
10	Maintainance of building (machine & medical equipment)	2220205	Ksh-
11	Casual Labour	2110202	Ksh-
12	Chemicals & industrial gases (cooking & medical gases)	2211005	Ksh24,000.00
13	Transfer to rural facilities	2630101	Ksh-
14	internet	2210504	Ksh60,000.00
15	Medical equipment	3111101	Ksh-
	Food & Ration	2211015	Ksh38,139.00
			328,139

Members approved the budget with the following amendments.

Hospitality and board allowances that had no allocation to be allocated 35,000 which is to be slashed from,

Drugs	-	Ksh. 5,000
Non-Pharm	-	Ksh. 20,000
Fuel	-	Ksh. 10,000

MIN 3/25/01/024 A.O. B

1. Members noted that the patients' washrooms were very clean but needed some chemical for stain removal.
2. Staff toilets needs to be repaired (Wash Hand Basin)
3. Members felt that they need to be more aggressive in marketing the hospital. It was agreed that outreaches be conducted in every ward (Mugoiri, Murarandia and Wangu)
4. Mr. Kimani offered to donate tents, chairs and snacks for Wangu outreach and also offered to provide a banner for all outreaches.
5. Members agreed that the Medical Superintendent avails data of the services offered which should include;
 - a. Outpatients services
 - b. Inpatients services
 - c. Mortuary services
 - d. Number of staff per cadre and the deficit.

This was to inform the members during their day to day community engagements.

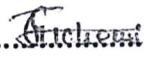
6. Marion informed members that she could source funds from donors to construct some missing facilities i.e. waiting bay and sanitary facilities for Morgue. The Chairman authorised that any member with donors to inform the Board for authorisation through the County. Donations were to be made in order of priority.

7. There should be personnel to sensitize the patients on the queue on HMIS/AfvaKE.

8. The overgrown vegetation at the Morgue compound to be cleared immediately.

Having no other business for the day to transact the meeting ended at 2p.m. with a word of prayer by Jane Muriranja.

Minutes taken by:

NAME: JANE MURIRANJA Sign:  Date: 31/10/2024

Minutes approved by:

Name:  Sign:  Date: 31/10/2024



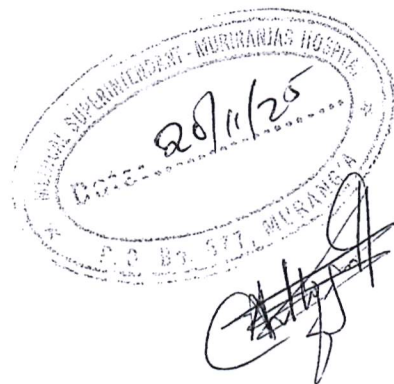
**MINUTES OF MURIRANJAS HOSPITAL BOARD MEETING HELD ON 25/10/2023 IN THE
HOSPITAL BOARDROOM**

MEMBERS PRESENT

- | | | |
|------------------------|---|------------------------|
| 1. Dr. Eutyclus Muguku | - | Medical Superintendent |
| 2. Peter K. Njoka | - | BOM Chairman |
| 3. Margaret Ndegwa | - | N.O. I/C |
| 4. Jane Muriranja | - | H.A. O |
| 5. Erick Chege Kuria | - | Member |
| 6. John Kimani Muchoki | - | Member |
| 7. Mary N. Karina | - | Member |
| 8. Hezron M. Kiurire | - | Member |
| 9. Catherine W. Mwangi | - | Member |
| 10. Marion Gachiri | - | Member |

AGENDA

1. Devotion
2. Introduction of the New board
3. Hospital tour/familiarization
4. Matters arising from the hospital tour
5. A.O.B



MIN 1/25/10/023 DEVOTION

The meeting started with a word of prayer led by Catherine Mwangi at 10.45 and a self Introduction was done.

MIN 2/25/10/023 INTRODUCTION OF THE NEW BOARD

The Medical Superintendent Dr. Muguku welcomed members to the hospital and invited the Board chair Mr. Njoka to chair the meeting. The chair welcomed members and thanked them for availing themselves for the meeting. It was noted that this was the first meeting since the board was inducted in the July.

MIN 3/25/10/023 HOSPITAL TOUR

A hospital tour was conducted and all hospital departments were visited

MATTERS ARISING FROM THE TOUR

Pharmacy

- Staffing was adequate
- 80% of the drugs were available for dispensing

Laboratory

- Biochemistry Machine is now operational
- All major services were available.

Casualty

- Work progressing well
- Inadequate space due to the fact that dressing and minor surgeries were undertaken there.
- Inadequate supply of non-pharms e.g. syringes and gloves.

Ward III

- Inadequate supply of Non-Pharms
- Shortage of staff
- Bed occupancy was very low.

Ward III

- Shortage of staff i.e. Nurses and support staff
- Inadequate supply of non-pharms.

Occupational therapy/Physio

- Shortage of staff. Only one Therapist works there and when he goes on leave the department closes down leaving patients unattended and most of them are not able to seek services elsewhere.
- Old and broken down equipment that need to be replaced.
- No toilets for the patients who seeks services there. (Disabled friendly toilet).
- No. waiting bay for patients.

Kitchen

- Members noted that the Kitchen was clean and well maintained.
- The kitchen cold-room was not functional (broken down).

Laundry

- The laundry dryer was faulty and therefor need servicing.

Morgue

The hospital board had replaced the metal bar that was broken down and was replaced by a wooden rod earlier by the Morticians.

Members were thanked for their kind gesture

It was noted that the Morgue lacked a waiting bay for relatives coming to pick their loved ones.

A prayer parlour was also required.

Members agreed on the following

1. The entire hospital need a facelift.
2. Additional staff in all cadres was required.
3. The paediatric ward needs to be staffed to make it operational.
4. Chairman of the board to lobby for more consultants in the hospital. Currently the hospital has a paediatrician and Gynaecologist. A surgeon and Physician are required urgently.

5. Eye specialist needed as a patient with optical issues are referred to Murang'a.

On low patient attendance the chair in collaboration with other members and the hospital executives' committee to market the hospital through Public barazas.

An outreach service to be organized whereby screening on diseases to be conducted. MCA'S of the area to be involved in the public awareness.

MIN 4/25/10/023 A.O. B

It was suggested that the hospital Kitchen garden that was lying idle to be utilized by members of staff as the hospital awaits for funding and staff to work in the shamba. Members of the board agreed on the issue.

A tree nursery to be done using the shamba system avocado trees to be planted. Hospital security needs to be enhanced as it was noted that some members had visited the hospital at night and failed to site any security guard.

The security firm to be contacted by the administration to up their game. CCTV installation was also recommended as at backup on security. Members felt that there is need to train staff members on fire fighting. A sanitary facility needs to be provided inside the administration block.

The hospital needs a perimeter wall. Members to identify donors to provide the hospital with equipment and any other assistance.

The H.A.O thanked members for their continued support and more so for donating lighting materials to the hospital. She urged them to continue with the same spirit.

Having no other business, the meeting was closed at 2.40 p.m. with a word of prayer by Hezron Kiurire.

Minutes taken by:

NAME: JANE MURIRANTA Sign: [Signature] Date: 31/10/2023

Minutes approved by:

Name: Evelyn Muriuki Sign: [Signature] Date: 31/10/2023





3.

SCHEDULE OF INVENTORY MOVEMENT

INVENTORY RECONCILIATION

Opening balance			5,444,894
addition in year			6,106,406
disbursement			10,599,883
closing balance			951,417

20/11/2017
Accountant



END OF QUARTER ONE STOCK TAKING / VERIFICATION SHEET - MURIRANJAS SCH

Date: 30TH SEPTEMBER 2025

S/NO	ITEM CODE	ITEM DESCRIPTION	UNIT OF ISSUE	QTY IN SL&SC CARD	PHYSICAL COUNT	VARIANCE	UNIT PRICE	TOTAL PRICE	REMARKS
1		Paracetamol 500mg Tablets	Packs of 100s	215	215	0	60	12900	
2		Cetirizine 10mg Tablets	Packs of 100s	15	15	0	60	900	
3		Prednisolone 5mg Tablets	Packs of 100s	0	0	0	82	0	
4		Ibuprofen 200mg Tablets	Packs of 100s	320	320	0	50	16000	
5		Ibuprofen Oral Suspension	Bottles	476	476	0	30	14280	
6		Paracetamol Oral Suspension	Bottles	550	550	0	50	27500	
7		Paracetamol 250mg Suppositories	Packs of 10s	958	958	0	78	74724	
8		Dental Catridges	Pieces	1150	1150	0	79	90850	
9		Domperidone Oral Suspension	Bottles	150	150	0	60	9000	
10		Metronidazole 400mg Tablets	Packs of 100s	437	437	0	45	19665	
11		Amoxicillin 500mg Tablets	Packs of 100s	179	179	0	150	26850	
12		Metronidazole Oral suspension	Bottles	693	693	0	20	13860	
13		Doxycycline 100mg Capsules	Packs of 100s	18	18	0	80	1440	
14		Betamethasone+ Clotrimazole Cream	Tubes	310	310	0	40	12400	
15		Hydrocortisone Cream	Tubes	40	40	0	35	1400	
16		Hydrocortisone Ointment	Tubes	40	40	0	35	1400	
17		Silver sulfadiazine	Tubes	5	5	0	72	360	
18		Azithromycin Oral Suspension	Bottles	0	0	0	150	0	
19		Flucloxacillin 250mg Capsules	Packs of 100s	0	0	0	468	0	
20		Ciprofloxacin 500mg Tablets	Packs of 100s	95	95	0	100	9500	
21		Amoxicillin 250mg Dispersible Tablets	Packs of 100s	3	3	0	330	990	
22		Clorimazole Pessaries	Pack of 1s	19	19	0	45	855	
23		Tetracycline eye ointment	Tubes	0	0	0	50	0	
24		Azithromycin 500mg Tablets	Pack of 3s	0	0	0	150	0	
25		ORS Co-Pack	Packs	10	10	0	67	670	
26		Nystatin Oral Suspension	Bottles	71	71	0	80	5680	
27		Normal Saline Nasal Drops	Bottles	276	276	0	50	13800	
28		Omeprazole 20mg Capsules	Packs of 100s	0	0	0	120	0	
29		Bisacodyl 5mg Tablets	Packs of 100s	7	7	0	72	504	
30		Domperidone 10mg Tablets	Packs of 100s	0	0	0	113	0	
31		Metochlorpramide 10mg Tablets	Packs of 100s	5	5	0	60	300	
32		Tinidazole 500mg Tablets	Pack of 100s	0	0	0	1000	0	
33		Albendazole 400mg Tablets	Pieces	4500	4500	0	50	225000	
34		Budesonide+Formeterol Inhaler	Can	0	0	0	1200	0	
35		Folic Acid 5mg Tablets	Pack of 100s	900	900	0	41	36900	
36		Phenytoin 100mg Tablets	Pack of 100s	0	0	0	58	0	
37		Phenobarbital 30mg Tablet	Pack of 100s	20	20	0	67	1340	
38		Salbutamol Nebulizing solution	Bottles	0	0	0	200	0	
39		Lignocaine 1% Solution	Vials	58	58	0	100	5800	
40		Lignocaine 2% Injection	Vials	0	0	0	100	0	
41		Diazepam 5mg Tablets	Pack of 100s	64	64	0	66	4224	
42		Benzhexol 5mg Tablets	Pack of 100s	5	5	0	86	430	
44		Amitriptyline 25mg Tablets	Pack of 100s	0	0	0	67	0	
45		Carbamazepine 200mg Tablets	Pack of 100s	0	0	0	325	0	
46		Hydrochlorothiazide 25mg Tablets	Pack of 100s	90	90	0	62	5580	
47		BenzylPenicillin 1MU	Vials	0	0	0	30	0	
48		BenzylPenicillin 5MU	Vials	140	140	0	80	11200	
49		BenzylPenicillin 2.4MU	Vials	50	50	0	200	10000	
50		Ceftriaxone 1g Injection	Vials	344	344	0	100	34400	
52		Digoxin 250mcg	Pack of 100s	0	0	0	0	0	
53		Losartan 50mg Tablets	Pack of 30s	140	140	0	60	8400	
54		Amlodipine 5mg Tablets	Pack of 30s	120	120	0	34	4080	
55		Losartan Hydrochlorothiazide 62.5mg Tablets	Pack of 28s	0	0	0	67	0	
56		Metformin 500mg Tablets	Pack of 28s	0	0	0	66	0	
57		Sitagliptin 50mg Tablets	Pack of 35s	0	0	0	1678	0	
58		Atorvastatin 20mg Tablets	Packs of 30s	0	0	0	60	0	
59		Furosemide 40mg Tablets	Packs of 100s	55	55	0	78	4290	
60		Glimepiride 4mg Tablets	Pack of 28s	4	4	0	431	1724	
61		Paracetamol 120mg/5ml Injection Infusion	Bottles	46	46	0	100	4600	
62		Propranolol 40mg Tablets	Pack of 100s	12	12	0	60	720	
63		Mefenamic Acid 500mg Tablets	Pack of 20s	133	133	0	300	39900	
64		Chlorpromazine 100mg Tablets	Pack of 100s	25	25	0	210	5250	
65		Meloxicam 7.5mg Tablets	Pack of 100s	57	57	0	180	10260	
66		Hyoscine Butylbromide 10mg Tablets	Pack of 100s	0	0	0	296	0	
67		Theophylline 132mg Tablets	Pack of 100s	4	4	0	200	800	
68		Deflazacort 6mg Tablets	Pack of 30s	5	5	0	840	4200	
69		Ketoprofen Gel	Tubes	12	12	0	550	6600	
70		Esomeprazole 40mg Injection	Vials	0	0	0	200	0	
71		Voluven Blood Expander	Packs	0	0	0	1822	0	
72		Dextrose 5% Solution	Bottles	90	90	0	100	9000	
73		Dextrose 10% Solution	Bottles	18	18	0	100	1800	
74		ncost	Bottles	41	41	0	100	4100	
75		Normal Saline Soln for Injection	Bottles	1076	1076	0	100	107600	
76		Dextrose 50% Solution	Bottles	0	0	0	150	0	

77	Fluphenazine 25mg Injection	Ampoules	520	520	0	100	52000
78	Carbetocin 100mcg Injection	Ampoules	140	140	0	300	42000
79	Chlorpheniramine 10mg Injection	Ampoules	0	0	0	50	0
80	Hyoscine Butylbromide 20mg Injection	Ampoules	60	60	0	100	6000
81	Hydrocortisone 100mg Injection	Vials			0	50	0
82	Potassium Chloride 15% Injection	Ampoules	48	48	0	50	2400
83	Vitamin K 10mg/ml Injection	Ampoules	14	14	0	200	2800
84	Gentamycin 80mg/2ml Injection	Ampoules	0	0	0	60	0
85	Metochlorpramide 10mg Injection	Ampoules	0	0	0	50	0
86	Tranexamic Acid 500mg Injection	Ampoules	275	275	0	200	55000
87	Dexamethasone 4mg/ml Injection	Ampoules	2020	2020	0	100	202000
88	Tramadol 50mg/ml Injection	Ampoules	390	390	0	30	11700
89	Furosemide 20mg/2ml Injection	Ampoules	0	0	0	25	0
90	Phenobarbital 30mg/ml Injection	Ampoules	456	456	0	200	91200
91	Halothane Solution for Inhalation	Bottles	2	2	0	2000	4000
92	Phenytoin 50mg/5ml Injection	Ampoules	0	0	0	200	0
93	Bupivacaine with Glucose Injection	Ampoules	40	40	0	100	4000
94	Ephedrine 30mg/ml Injection	Ampoules	0	0	0	400	0
95	Midazolam 5mg/ml Injection	Ampoules	80	80	0	200	16000
96	Diazepam 10mg/2ml Injection	Ampoules	92	92	0	100	9200
97	Ketamine 50mg/ml Injection	Vials	0	0	0		
98	Propofol 10mg/ml Injection	Vials	135	135	1		135
99	Misoprostol 200mcg Tablets	Pack of 30s	20	20	0	370	7400
100	Atracurium 10mg/ml Injection	Ampoules					
101	Soluble insulin	Vials	18	18	0	435	7830
102	Mixtard Insulin Injection	Vials	310	310	0	75	23250
103	Oxytocin 10IU/ml Injection	Ampoules	710	710	0	70	49700
104	Adrenaline 1mg/ml Injection	Ampoules	40	40	0	270	10800
105	Heparin Sodium 500IU/ml Injection	Vials	4	4	0	600	2400
106	Caffeine citrate 10mg/ml	Ampoules	10	10	0	520	5200
107	Morphine 10mg	Ampoules	30	30	0	300	9000
108	Isoflurane	Bottles	0	0	0	4400	0
109	Neostigmine	Ampoules	0	0	0	48	0

1,518,041.00

TOTAL

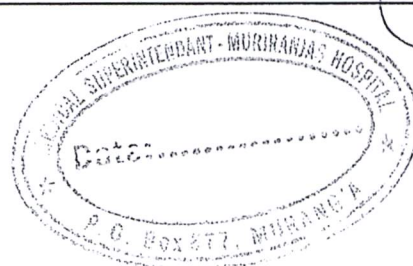
Name..... Sign..... Date.....

Name..... Sign..... Date.....

Date : 30TH june 2025

S/NO	ITEM CODE	ITEM DESCRIPTION	UNIT OF ISSUE	QTY IN SL&SC CARD	PHYSICAL COUNT	VARIANCE	UNIT PRICE	TOTAL PRICE	REMARKS
1		Paracetamol 500mg Tablets	Packs of 100s	215	215	0	116	24,940	
1		Cetirizine 10mg Tablets	Packs of 100s	15	15	0	60	900	
2		Prednisolone 5mg Tablets	Packs of 100s	0	1000	0	82	82,000	
3		Ibuprofen 200mg Tablets	Packs of 100s	320	320	0	88	28,160	
4		Ibuprofen Oral Suspension	Bottles	476	476	0	50	23,800	
5		Paracetamol Oral Suspension	Bottles	550	550	0	50	27,500	
6		Paracetamol 250mg Suppositories	Packs of 10s	958	958	0	175	167,650	
7		Dental Catridges	Pieces	1150	1150	0	200	230,000	
8		Domperidone Oral Suspension	Bottles	150	150	0	100	15,000	
9		Metronidazole 400mg Tablets	Packs of 100s	437	437	0	146	63,802	
10		Amoxicillin 500mg Tablets	Packs of 100s	179	179	0	476	85,204	
11		Metronidazole Oral suspension	Bottles	693	693	0	50	34,650	
12		Doxycycline 100mg Capsules	Packs of 100s	18	18	0	264	4,752	
13		Betamethasone+ Clotrimazole Cream	Tubes	310	310	0	200	62,000	
14		Hydrocortisone Cream	Tubes	40	40	0	35	1,400	
15		Hydrocortisone Ointment	Tubes	40	40	0	35	1,400	
16		Silver sulfadiazine	Tubes	5	5	0	72	360	
17		Azithromycin Oral Suspension	Bottles	0	999	0	150	149,850	
18		Flucloxacillin 250mg Capsules	Packs of 100s	1000	1000	0	468	468,000	
19		Ciprofloxacin 500mg Tablets	Packs of 100s	95	95	0	360	34,200	
20		Amoxicillin 250mg Dispersible Tablets	Packs of 100s	3	3	0	330	990	
21		Clorimazole Pessaries	Pack of 1s	19	19	0	45	855	
22		Tetracycline eye ointment	Tubes	1000	1000	0	50	50,000	
23		Azithromycin 500mg Tablets	Pack of 3s	800	800	0	150	120,000	
24		ORS Co-Pack	Packs	10	10	0	67	670	
25		Nystatin Oral Suspension	Bottles	71	71	0	80	5,680	
26		Normal Saline Nasal Drops	Bottles	276	276	0	50	13,800	
27		Omeprazole 20mg Capsules	Packs of 100s	300	300	0	120	36,000	
28		Bisacodyl 5mg Tablets	Packs of 100s	7	7	0	72	504	
29		Domperidone 10mg Tablets	Packs of 100s	2000	2000	0	113	226,000	
30		Metochlorpramide 10mg Tablets	Packs of 100s	5	5	0	60	300	
31		Tinidazole 500mg Tablets	Pack of 100s	0	0	0	1,000	-	
32		Albendazole 400mg Tablets	Pieces	4500	4500	0	480	2,160,000	
33		Budesonide+Formeterol Inhaler	Can	1	1	0	11	11	
34		Folic Acid 5mg Tablets	Pack of 100s	1800	1800	0	41	73,800	
35		Phenytoin 100mg Tablets	Pack of 100s	0	0	0	58	-	
36		Phenobarbital 30mg Tablet	Pack of 100s	20	20	0	67	1,340	
37		Salbutamol Nebulizing solution	Bottles	137	137	0	100	13,700	
38		Lignocaine 1% Solution	Vials	58	58	0	100	5,800	
39		Lignocaine 2% Injection	Vials	0	0	0	100	-	
40		Diazepam 5mg Tablets	Pack of 100s	64	64	0	66	4,224	
41		Benzhexol 5mg Tablets	Pack of 100s	5	5	0	86	430	
43		Amitriptyline 25mg Tablets	Pack of 100s	0	0	0	67	-	
44		Carbamazepine 200mg Tablets	Pack of 100s	0	0	0	325	-	
45		Hydrochlorothiazide 25mg Tablets	Pack of 100s	90	90	0	62	5,580	
46		BenzylPenicillin 1MU	Vials	0	0	0	30	-	
47		BenzylPenicillin 5MU	Vials	140	140	0	80	11,200	
48		BenzylPenicillin 2.4MU	Vials	50	50	0	200	10,000	
49		Ceftriaxone 1g Injection	Vials	344	344	0	100	34,400	
51		Digoxin 250mcg	Pack of 100s	12	12	0	80	960	
52		Losartan 50mg Tablets	Pack of 30s	140	140	0	60	8,400	
53		Amlodipine 5mg Tablets	Pack of 30s	120	120	0	34	4,080	
54		Losartan Hydrochlorothiazide 62.5mg Tablets	Pack of 28s	156	156	0	67	10,452	
55		Metformin 500mg Tablets	Pack of 28s	380	380	0	66	25,080	
56		Sitagliptin 50mg Tablets	Pack of 35s	50	50	0	1,678	83,900	
57		Atorvastatin 20mg Tablets	Packs of 30s	78	787	0	60	47,220	
58		Furosemide 40mg Tablets	Packs of 100s	55	55	0	78	4,290	
59		Glimepiride 4mg Tablets	Pack of 28s	4	4	0	431	1,724	

60	Paracetamol 120mg/5ml Injection Infusion	Bottles	46	46	0	100	4,600
61	Propranolol 40mg Tablets	Pack of 100s	12	12	0	60	720
62	Mefenamic Acid 500mg Tablets	Pack of 20s	133	133	0	300	39,900
63	Chlorpromazine 100mg Tablets	Pack of 100s	25	25	0	210	5,250
64	Meloxicam 7.5mg Tablets	Pack of 100s	57	57	0	180	10,260
65	Hyoscine Butylbromide 10mg Tablets	Pack of 100s	78	78	0	296	23,088
66	Theophylline 132mg Tablets	Pack of 100s	4	4	0	200	800
67	Deflazacort 6mg Tablets	Pack of 30s	5	5	0	840	4,200
68	Ketoprofen Gel	Tubes	12	12	0	550	6,600
69	Esomeprazole 40mg Injection	Vials	80	80	0	200	16,000
70	Voluven Blood Expander	Packs	40	40	0	1,822	72,880
71	Dextrose 5% Solution	Bottles	90	90	0	100	9,000
72	Dextrose 10% Solution	Bottles	18	18	0	100	1,800
73	neost	Bottles	41	41	0	100	4,100
74	Normal Saline Soln for Injection	Bottles	1076	1076	0	100	107,600
75	Dextrose 50% Solution	Bottles	300	300	0	150	45,000
76	Fluphenazine 25mg Injection	Ampoules	520	520	0	100	52,000
77	Carbetocin 100mcg Injection	Ampoules	140	140	0	300	42,000
78	Chlorpheniramine 10mg Injection	Ampoules	412	412	0	50	20,600
79	Hyoscine Butylbromide 20mg Injection	Ampoules	60	60	0	100	6,000
80	Hydrocortisone 100mg Injection	Vials	360	360	0	50	18,000
81	Potassium Chloride 15% Injection	Ampoules	48	48	0	50	2,400
82	Vitamin K 10mg/ml Injection	Ampoules	14	14	0	200	2,800
83	Gentamycin 80mg/2ml Injection	Ampoules	400	400	0	160	64,000
84	Metochlorpramide 10mg Injection	Ampoules	150	150	0	210	31,500
85	Tranexamic Acid 500mg Injection	Ampoules	275	275	0	200	55,000
86	Dexamethasone 4mg/ml Injection	Ampoules	2020	2020	0	100	202,000
87	Tramadol 50mg/ml Injection	Ampoules	390	390	0	30	11,700
88	Furosemide 20mg/2ml Injection	Ampoules	100	100	0	25	2,500
89	Phenobarbital 30mg/ml Injection	Ampoules	456	456	0	200	91,200
90	Halothane Solution for Inhalation	Bottles	2	2	0	2,000	4,000
91	Phenytoin 50mg/5ml Injection	Ampoules	67	67	0	200	13,400
92	Bupivacaine with Glucose Injection	Ampoules	40	40	0	100	4,000
93	Ephedrine 30mg/ml Injection	Ampoules	29	29	0	400	11,600
94	Midazolam 5mg/ml Injection	Ampoules	80	80	0	400	32,000
95	Diazepam 10mg/2ml Injection	Ampoules	92	92	0	100	9,200
96	Ketamine 50mg/ml Injection	Vials	100	100	0	300	30,000
97	Propofol 10mg/ml Injection	Vials	250	250	0	300	75,000
98	Misoprostol 200mcg Tablets	Pack of 30s	20	20	0	370	7,400
99	Atracurium 10mg/ml Injection	Ampoules	300	300	0	400	120,000
100	Soluble insulin	Vials	18	18	0	435	7,830
101	Mixtard Insulin Injection	Vials	200	200	0	435	87,000
102	Oxytocin 10IU/ml Injection	Ampoules	710	710	0	200	142,000
103	Adrenaline 1mg/ml Injection	Ampoules	40	40	0	100	4,000
104	Heparin Sodium 500IU/ml Injection	Vials	2	2	0	600	1,200
105	Caffeine citrate 10mg/ml	Ampoules	10	10	0	520	5,200
106	Morphine 10mg	Ampoules	130	130	0	84	10,920
107	Isoflurane	Bottles	200	200	0	144	28,800
108	Neostigmine	Ampoules	231	231		400	92,400
TOTAL							6,106,406.0



END OF FY 2023/2024 STOCK TAKING / VERIFICATION SHEET - MURIRANJA PHARMACEUTICALS

Date : 28TH June 2024

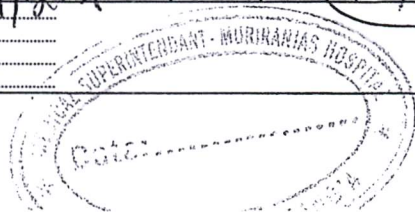
S/NO	ITEM CODE	ITEM DESCRIPTION	UNIT OF ISSUE	QTY IN SL&SC CARD	PHYSICAL COUNT	VARIANCE	UNIT PRICE	TOTAL PRICE	REMARKS
1		Benzyl Benzoate Ointment	pcs	123	123		18	2214	
3		Arithmeter 20/20mg	pcs	181	181		100	18100	
4		Artesunate 60mg injection	pcs	94	94		333	31302	
5		Injection	pcs	100	100		190	19000	
6		Ibuprofen syrup 100mg	no	400	400		35	14000	
7		Nystatin Oral Drops	pcs	74	74		300	22200	
8		Face Masks	pkts	100	100		400	40000	
9		Trinidazole 500mg	pkts	800	800		50	40000	
10		Paracetamol Infusion	Bottles	63	63		400	25200	
12		Water for injection	pkts	2100	2100		20	42000	
13		Postmor 2	pcs	35	35		100	3500	
14		Ri fampicin 150mg/75mg	pcs	3360	3360		50	168000	
15		Peridoxycine 50mg	pcs	10800	10800				
16		RIFZ	pcs	2268	2268		150	340200	
17		TB pack	packs	32	32		300	9600	
18		Rifampicin 75.50	pcs	4116	4116		50	205800	
19		Ethambutol 100mg	pcs	1400	1400		60	84000	
20		Dex 5%	Bottles	160	160		471	75360	
21		Bisacodyl 5mg Tabs	pcs	1200	1200		120	144000	
22		Grisofulium 125mg tabs	pkts	38	38		300	11400	
23		Tranexamic Acid acid tabs 500mg BP	pcs	200	200		78	15600	
24		Hyoscine Butylbromide	pcs	600	600		67	40200	
25		Metronidazole Tabs 400mg	pcs	24	24		360	8640	
26		Carbamezepine Tabs 200mg	pcs	130	130		78	10140	
27		Albendazole Tabs	pcs	5500	5500		10	55000	
28		Omeprazole	pkts	218	218		40	8720	
29		Domperidon Tabs	pcs	2500	2500		45	112500	
31		Loratidine Tabs 100mg	pkts	87	87		200	17400	
32		Diclofenac Sodium tabs 50mg	pkts	25	25		237	5925	
33		Prednisolone 5mg tabs	pcs	3050	3050		69	210450	
34		Ipobrufen 200mg	pcs	90	90		500	45000	
35		Paracetamol Tabs	pcs	376	376		120	45120	
36		Betamethasone Oint 0.1%	pkts	36	36		400	14400	
37		Clotrimazole Cream	pkts	36	36		200	7200	
38		Clotrimazole Clotrine Pessary 500mg	pcs	288	288		100	28800	
39		Clotrimazole Clotrine Pessary 200mg	pcs	25	25		200	5000	
40		Tetracycline eye ointment 1%	pcs	270	270		50	13500	
41		Nitrofurantoin	pkts	7	7		800	5600	
42		Folic Acid Tabs	pcs	3000	3000		30	90000	
43		Metronidazole	pcs	637	637		20	12740	
44		Flucloxacillin gelules BP 250mg	pkts	140	140		100	14000	
45		Analapril Maleate 5mg tabs	pkts	35	35		500	17500	
46		Amoxicillin Tabs	pcs	19900	19900		20	398000	
47		Diazepam 5mg tabs	pcs	12100	12100		20	242000	
48		Doxycycline capsules 100mg	pcs	4200	4200		100	420000	
49		Nifedipine 200mg tabs	pcs	8000	8000		10	80000	
50		Phenytoin 100mg tabs	pkts	490	490		100	49000	
51		Chlorpomazine 100mg tabs	pkts	698	698		1	698	
52		Benzhexol	pkts	45	45		60	2700	
53		Hydrocortisone Sodium Injection	pcs	627	627		10	6270	
54		Gentamicin 20mg Injection	pcs	450	450		30	13500	
55		Gentamicin 80mg Injection	pcs	860	860		40	34400	
56		Adrenaline 1mg 1ml inj	pcs	390	390		120	46800	
57		Buscopan Inj. 20mg	pcs	320	320		20	6400	
58		Sterile Potassium Chloride BP 15%	PCS	150	150		200	30000	
59		Furosemide IV 20mg	pcs	140	140		100	14000	
60		Chlorpromizine 25mg	pcs	770	770		98	75460	
61		Antisnake Venom	pts	90	90		100	9000	
62		Copper T coil	pcs	645	645		10	6450	
63		Levonorgestrel tabs	pkts	624	624		67	41808	
64		LEvonorgestrel 2X75 mg implant	pcs	200	20		120	2400	
65		Etonorgesterol	pts	96	96		260	24960	
66		Medroproxygogestone (depo)	pkts	450	450		10	4500	
67		Levonogesterol implant 34years	pkts	280	280		10	2800	
68		Lignocain Hydrochloride inj	pcs	391	391		10	3910	
69		Magnesium Sulfate Inj 500mg	pcs	80	80		100	8000	
70		Benzathine 2.4 MV	PCS	1000	1000		250	250000	
71		Benpenicillin Sodium Powder injection	pcs	500	500		90	45000	
72		Calcium Gluconate 1g inje	pcs	100	100		300	30000	
73		Flucloxacillin 500mg	pcs	200	200		300	60000	
74		Normal Saline	Bottles	309	309		78	24102	
TOTAL								3,926,853.00	

Name: C. S. M. M. M. S. S. S. Sign: [Signature] Date: 28/6/2024

Name: _____ Sign: _____ Date: _____

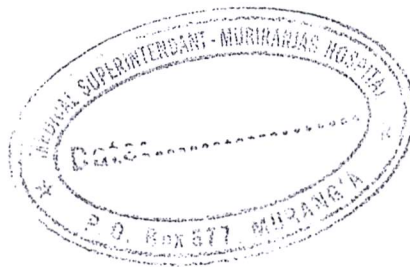
Name: _____ Sign: _____ Date: _____

Name: _____ Sign: _____ Date: _____



30/1/2025	KEMSA/GLOBAL FUND	34,854.00
30/1/2025	KERNSA MOH	2,317.00
19/1/2025	KEMSA/GLOBAL FUND	3,026.00
19/2/2025	KEMSA NATIONAL FUNDS	25,394.00
11-08-25	KEMSA/GLOBAL COUNTER FUND	144,368.00
25/2/2025	KEMSA/GLOBAL FUND	803.00
28/2/2025	KEMSA/GLOBAL FUND	19,912.00
03-06-25	KEMSA/GLOBAL FUND	185,846.00
15/3/2025	KEMSA/GLOBAL FUND	1,263.00
18/3/2025	KEMSA/GLOBAL FUND	46,121.00
28/3/2025	KEMSA/GLOBAL FUND	61,476.00
28/3/2025	KEMSA/GLOBAL COUNTER FUND	96,618.00
15/4/2025	KEMSA AMREF	6,588.00
15/4/2025	KEMSA UNFPA	110,061.00
13/5/2024	KEMSA/GLOBAL FUND	49,829.00
13/5/2025	KEMSA/GLOBAL FUND	23,299.00
13/5/2025	KEMSA/GLOBAL FUND -HIV	61,015.00
13/5/2025	KEMSA/GLOBAL FUND	49,308.00
26/6/2025	KEMSA/GLOBAL COUNTER FUND	103,812.00
26/6/2025	KEMSA/GLOBAL FUND -HIV	97,832.00
26/6/2025	KEMSA/GLOBAL FUND	66,254.00
25/6/2025	KEMSA/GLOBAL FUND -HIV	467,361.00
30/6/2025	KEMSA/GLOBAL FUND	10,584.00
17/6/2025	KEMSA/GLOBAL FUND	24,964.00
17/6/2025	KEMSA/GLOBAL FUND	18,975.00
17/6/2025	KEMSA/GLOBAL FUND	51,659.00
	TOTAL	10,599,883.00

*COSMOS MURIKI
ACCOUNTANT*



DONOR FUNDING		2024 -	2025
07-02-24	KEMSA/GLOBAL FUND		198,685.00
07-02-24	KEMSA GK COUNTER FUND		205,388.00
07-05-24	MEDS		14,103.00
08-09-24	KEMSA		19,621.00
08-09-24	KEMSA/GLOBAL FUND -HIV		300,756.00
07-08-24	MEDS		63,742.00
2/9/024	MEDS		7,785.00
2/9/024	MEDS		127,485.00
26/9/2024	MEDS	\$45	5,850.00
2/10/024	MEDS		21,247.00
29/11/2024	MEDS	\$461	59,930.00
29/10/2024	MEDS	\$18	2,340.00
28/10/24	KEMSA		4,467.00
10-02-24	KEMSA/GLOBAL FUND -HIV		788,544.00
27/09/2024	KEMSA		63,742.00
10-02-24	KEMSA		36,250.00
24/10/2024	KEMSA		17,223.00
24/10/024	KEMSA GK COUNTER FUND		908,321.00
24/10/024	KEMSA/GLOBAL FUND -HIV		906,520.00
5/11/024	KEMSA/GLOBAL FUND -HIV		906,520.00
11-05-24	KEMSA GK COUNTER FUND		908,321.00
11-05-24	KEMSA		1,800.00
5/11/024	KEMSA		17,223.00
22-08-24	KEMSA		52,689
19/07/2024	KERNSA		1,357.00
08-06-24	KEMSA		319,697.00
23/9/2024	KEMSA		405,273.00
09-03-24	KERNSA		8,373.00
09-03-24	KERNSA MOH		406,084.00
09-12-24	KERNSA		41,758.00
12/9/2024	KERNSA		157,358.00
23/9/024	KERNSA		4,452.00
23/9/9024	KERNSA		16,345.00
23/09/2024	KEMSA		38,152.00
23/9/2024	KEMSA		153,752.00
2/10/024	KEMSA		103,258.00
2/10/024	KEMSA		103,311.00
17/10/2024	KEMSA		40,641.00
17/10/2024	KEMSA		39,090.00
28/10/24	KEMSA/GLOBAL FUND		43,482.00
28/10/24	KEMSA/GLOBAL COUNTER FUND		555,333.00
13/11/2024	KEMSA/GLOBAL FUND -HIV		90,989.00
10-05-24	KERNSA MOH		133,213.00
12-05-24	KEMSA/GLOBAL COUNTER FUND		129,162.00
5/12/024	KEMSA/GLOBAL FUND		123,137.00
01-08-25	KERNSA MOH		151,258.00
01-08-25	KERNSA MOH		132,317.00

EXTRACT OF BUDGET 2025-2026

4027000101 FINANCE AND ECONOMIC PLANNING

**Administration and Support
706014010**

2110100 Basic Salaries - Permanent Employees	157,908,562
Pending bills General office supplies	3,653,407
2210101 Electricity	10,000,000
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	315,000
2210302 Accommodation - Domestic Travel	2,000,000
2210499 Foreign Travel and Subs.- Others	840,000
2210502 Publishing and Printing Services	2,100,000
Consultancy - valuation of assets	1,050,000
2210799 Training Expenses - Other (Bud	1,050,000
2210802 Boards, Committees, Conferences and Seminars	2,000,000
2210999 Insurance Costs - Other (Budge	11,000,000
2211016 Purchase of Uniforms and Clothing - Staff	-
2211199 Office and General Supplies -	2,000,000
2211200 Fuel Oil and Lubricants	2,100,000
2211301 Bank Service Commission and Charges	500,000
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	3,000,000
2211308 Legal Dues/fees, Arbitration and Compensation Payments	-
2220101 Maintenance Expenses - Motor Vehicles	525,000
2220200 Routine Maintenance - Other Assets	1,155,000
3110502 Water Supplies and Sewerage	20,500,000
KDSP	



CSMAS Minike

