

REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

**MAMA MARGARET UHURU KENYATTA
LEVEL 5 HOSPITAL**

FOR THE YEAR ENDED

30 JUNE, 2025

NAIROBI CITY COUNTY GOVERNMENT

Revised 30th June 2025



MAMA MARGARET UHURU KENYATTA LEVEL 5 HOSPITAL
(Nairobi City County Government)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2025

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

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1. Acronyms & Glossary of Terms

CSR	Corporate Social Responsibility
OSHA	Occupational Health & Safety Act
PFMA	Public Financial Management Act
MED SUP	Medical Superintendent
Fiduciary Management	Key management personnel who have financial responsibility in the entity.
CHMT	County Health Management Team

2. Key Entity Information and Management

(a) Background information

Mama Margaret Uhuru Hospital is a Level 5 healthcare facility, with a bed capacity of 450. The facility is expected to serve an estimated catchment population of 203,000 as a referral facility in Nairobi County. It occupies 11 Acre piece of land. The facility has a total of 265 staff.

The facility is domiciled in Nairobi County under the Health Department. The hospital is governed through the County Health Management Team in absence of the management board.

(b) Principal Activities

The principal activity/mission/ mandate of the hospital is to serve Kenyan citizens with excellence through the provision of quality, specialised evidence-based healthcare and promotion of medical training and research.

The hospital vision statement states, ‘A referral hospital of choice, setting the highest standard of patient-centred healthcare, medical training and research’

Our corporate culture shall be defined by the following core values:

- Integrity
- Loyalty
- mastery
- Honesty

(c) Key Management

The hospital’s day-to-day management is under the following key organs:

- County department of health
- Accounting Officer/ Chief Executive Officer
- Medical Superintendent
- Hospital Administrator
- Head of Finance
- Head of Supply Chain
- Others (*HOD's*)

(d) 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	From : mm/yyyy	To: mm/yy	Name
1	Chief Executive Officer	1 st July 2024	30 th Jun 2025	Dr. Job Okemwa
2	Medical Superintendent	1 st July 2024	30 th Jun 2025	Dr. Francis Kimaiyo
3	Hospital Administrator	1 st July 2024	30 th Jun 2025	Regina Musembi
4	Head of finance	1 st July 2024	30 th Jun 2025	Moses Ondieki
5.	Head of Supply chain	1 st July 2024	30 th Jun 2025	Everlyne Kerubo
6.	Nurse Manager	1 st July 2024	30 th Jun 2025	Josphine Mutua

(e) Fiduciary Oversight Arrangements

The County Health Management team provide oversight on the Hospital Financial Management and prudent fund utilization. It also monitors the quality provision of services as prescribed in the MOH guidelines. The County Health Committee oversees budget preparation, implementation and reviews all matters related to the management of finances.

Key Entity Information and Management (continued)

(f) Entity Headquarters

P.O. Box 30075 – 00100,
City Hall Building,
City Hall way,
NAIROBI, KENYA

(g) Mama Margaret Uhuru Hospital Contacts

Telephone: (254) 0794414425
E-mail: mamamargaretuhuruhosp@gmail.com

(h) Mama Margaret Uhuru Hospital Banker

KCB Bank
Buruburu Branch
Account No: 1330152670

(i) Independent Auditors

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

(j) Principal Legal Adviser

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

(k) County Attorney

P.O. Box. 30075 – 00100,
City Hall Building,
City Hall Way,
NAIROBI, KENYA

3. Key Management Team

Ref	Management	Details
1.	 <p>Dr. Job Okemwa CEO</p>	<p>Responsible for providing leadership, managing resources, ensuring compliance, and fostering innovation, all with the ultimate goal of delivering high-quality healthcare.</p>
2.	 <p>Dr. Francis Kimaiyo Medical Superintendent</p>	<p>Responsible for managing the hospital’s clinical services, ensuring high standards of patient care, maintaining compliance with medical regulations, and fostering an efficient, ethical, and professional medical environment.</p>
3.	 <p>Regina Musembi Hospital Administrator</p>	<p>Responsible for managing the hospitals non-clinical functions, including operations, finances, human resources, facilities, and patient services. This role is essential to ensuring that the hospital operates smoothly, enabling the medical team to focus on delivering quality patient care.</p>

<p>4.</p>	 <p>CPA Moses O. Ntenga</p>	<p>Responsible for managing the hospital's financial health, ensuring compliance with accounting and tax regulations, maintaining accurate financial records, and providing strategic financial insights to support hospital operations.</p>
<p>5.</p>	 <p>Everlyne Kerubo Senior Supply Chain Management Officer</p>	<p>Responsible for ensuring that the hospital has a consistent and cost-effective supply of necessary resources, including medical supplies, equipment, and pharmaceuticals. This role is crucial for maintaining hospital operations, improving efficiency, reducing costs, and ensuring that the hospital can provide uninterrupted, high-quality patient care.</p>
<p>6.</p>	 <p>Josephine Mutua Hospital Nursing Manager</p>	<p>Ensures that nursing services are delivered effectively, staff are supported, and patients receive high-quality care within a structured and compliant healthcare environment.</p>

4. Report of the chief executive officer

It is with great pride that I present the Chief Executive Officer's report for the past year, a period that has seen our hospital navigate through significant challenges while achieving notable milestones. This report delves deeper into our key activities, the obstacles we have encountered, our financial performance, and our strategic outlook for the future.

This year has been one of transformation and growth. We successfully expanded our service offerings by introducing new specialties and enhancing existing ones. Our investment in cutting-edge medical technology has enabled us to offer advanced diagnostic and treatment options, significantly improving patient outcomes.

A notable achievement was the launch of our new Dental Centre and MCH centre which has allowed us to extend our reach to patients in remote areas, ensuring they receive timely and expert care. This initiative aligns with our commitment to providing accessible healthcare to all, irrespective of geographical limitations.

In addition, we have made substantial progress in strengthening our collaboration with other healthcare institutions and educational bodies. These partnerships have facilitated knowledge exchange, advanced training for our staff, and collaborative research that will ultimately benefit our patients.

However, the year was not without its challenges. The ongoing global pandemic continued to exert pressure on our hospital, particularly in managing the influx of patients and ensuring the safety of both our staff and those we serve. Our supply chains were also strained, leading to difficulties in maintaining adequate stocks of essential medical supplies.

Staff retention has been a significant challenge. The healthcare sector is experiencing a global shortage of skilled professionals, and this has been felt keenly within our organization. We have had to focus on creating a work environment that not only attracts top talent but also supports their growth and well-being, in order to maintain the high standards of care that our patients expect.

From a financial perspective, the year was a testament to our resilience. Despite the challenging economic environment, our hospital recorded a steady increase in revenue by 23% comparatively, driven by our expanded services and operational efficiencies. Cost management strategies were rigorously applied, allowing us to maintain healthy margins even as we faced increased operational costs.

Our capital investments, particularly in technology and infrastructure, were strategically aligned with our long-term goals. These investments are expected to yield significant returns in the coming years, both in terms of enhanced patient care and financial stability.

Looking forward, our focus will be on sustainable growth and innovation. We plan to further enhance our digital health capabilities, integrating artificial intelligence and data analytics into our care delivery models to improve efficiency and patient outcomes. Completion of our telemedicine services will remain a priority, as we seek to bridge the gap between urban and rural healthcare access.

We also aim to continue our efforts in staff development, with a focus on continuous learning and professional growth. By doing so, we will not only retain our current talent but also attract new professionals who are committed to our mission of delivering exceptional healthcare.

Our financial strategy will remain centered on prudent cost management, while also exploring new revenue streams, including partnerships and value-based care models. These efforts will ensure that we remain financially robust and able to invest in future growth.

In conclusion, I would like to express my gratitude to our County Health Management Committee, staff, and all our stakeholders for their unwavering support during this challenging year. Our collective efforts have positioned us strongly for the future, and I am confident that we will continue to build on our successes as we navigate the path ahead.

Thank you for your continued trust in our leadership and commitment to our hospital's mission.



.....
Name. Dr. Job Okemwa

Chief Executive officer

5. Statement of Performance Against Predetermined Objectives

Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
Pillar/ theme/ issue 1: Service Delivery Systems	To improve efficiency in service delivery to all clients	a) Client feedback reports b) Average length of hospital stay c) Waiting time d) Community score cards	Outpatient and in-patient care	Increase in client satisfaction rate
Pillar/ theme/ issue 2: Health Infrastructure and innovation	To fully digitize hospital operations and improve existing technologies	a) Health information systems b) Facility quality improvement scores	1. Adoption of electronic medical records systems 2. Quality improvement projects	1. Facility is planning to fully digitize operations with the adoption of Taifa care model 2. Successful completion of Quality improvement projects within the year
Pillar/ theme/ issue 3: Health Workforce Development	To increase staff knowledge and skills through training	Number of staff trainings attended	Staff training and CMEs	Increased number of staff trained on different topics per month

6. Management Discussion and Analysis

- The hospital has a bed capacity of 450
- The hospital offers specialised services including Critical care (4 bed), dialysis (3 units), Surgery (6 operating theatres), Sexual gender-based violence clinic (30 cases daily).
- Workload analysis indicates a daily average of 3,300 outpatient visits, 150 cases attended to in the accident and emergency department, 400 paediatric outpatient consultations, and 500 to 550 inpatients daily, with an average bed occupancy rate of 218%. Additionally, the hospital receives an average of 30 referrals per day. Monthly statistics include approximately 590 normal deliveries, 330 caesarean sections (with 80% being referral cases), and 340 major surgeries
- The facility maintains a staff establishment comprising 636 permanent employees, including 68 medical specialists
- The top five leading causes of morbidity for children under five years include Upper respiratory infections, Diseases of the skin, Diarrhoea diseases, Ricketts, Tonsillitis
- The top five leading causes of morbidity for over five years include Upper respiratory infection, Diabetes, Urinary tract infection, Hypertension, and Arthritis
- The facility offers both Outpatient and Inpatient services. Among the services offered as outpatient include; Adult outpatient - General consultation, injection, counselling and wound care, Paediatric outpatient-general consultation, emergency services, wound care and injections, Accident and emergency- with a trauma theatre, HDU, POCUS, Specialist clinics - reproductive health, MOPC, GOPC, CCC, SOPC, DOPC, POPC, ENT, Dental, Nutrition and dietetic, Ophthalmology, Maxillofacial, Cardiology, Pathology, Oncology, Interventional Radiology, Dermatology, Pulmonology, Chest specialist, Psychiatry, Urology Orthopaedic, Neurology, Plastic and Reconstructive Surgery, Rehabilitative Services and Mental health.
- The Hospital is well established with:
 - a. Radiology; CT-Scan 128 Slice, Four X-Ray Machines, Five 4D Ultrasound Machine, Mammogram, Echo, ECG, OPG, IOPA and EEG.
 - b. Laboratory; Haematology, Bio-Chemistry, Histopathology, Clinical Cytopathology, Parasitology, Microbiology, Virology, CRP, Immunology, Blood Gas, Urinalysis and Histo-chemistry. Our labs are classified as out-patient lab, centralized referral lab and in-patient lab. The hospital acts as a sample referral Pharmacy Services: MMUH

maintains a comprehensive inventory of Pharmaceuticals and Non-Pharmaceuticals listed in the Kenya Essential Drug List. Our formulary is regularly updated to ensure availability of essential medications, including nutritional supplements, toxicological drugs, and consultant-preferred medications. We operate both inpatient and outpatient pharmacies, supported by a central store, to efficiently meet the medication needs of our patients.

- c. Support Services: MMUH offers a diverse range of support services, including Health Records and Information Management, Nutrition, Public Health, Hospitality, Medical Social Work, Administration (Finance, Supply Chain Management, Corporate Communications, Human Resources, ICT, Security, Cleaning, and Housekeeping), Strategy Delivery Unit, Biomedical Engineering, and Farewell Home Service.

Clinical/ operational performance statistical data are summarized as follows:

S/No.	Particulars	Figures	% Proportion
1	Outpatient Attendance	281,678	58%
2	Inpatient Admissions	13,337	3%
3	Accident & Emergency Attendance	72,316	15%
4	Specialized Clinics Attendance	107,063	22%
5	Theatre Operations	9,561	2%
6	Bed Occupancy Rate		85%
7	Average Length of stay	5 DAYS	
8	Mortality Rate		2%

7. Financial Performance

The facility's financial analysis is as tabulated below and reported using accrual accounting concept:

	FY 2024/2025
Revenues	128,666,588
Expenditures	207,407,150

8. Environmental And Sustainability Reporting

i) Sustainability strategy and profile

Mama Margaret Level 5 Hospital provides high-quality healthcare services to the citizens of our country, with a mission to improve the health and well-being of our communities. Our primary mandate is to ensure that these services are accessible, equitable, and sustainable over the long term. In the healthcare sector, sustainability means the ability to consistently deliver essential medical care while adapting to the evolving needs of our patients and the broader societal context in which we operate.

Our sustainability strategy is focused on maintaining and enhancing our service delivery through the efficient use of resources, the adoption of innovative practices, and the commitment to environmental and financial stewardship. This involves not only improving the quality of care but also ensuring that our operations can withstand and adapt to external challenges, such as changes in the political environment, economic fluctuations, and the growing impact of global health trends.

Top management, particularly the accounting officer, emphasizes our efforts to incorporate sustainability into all aspects of hospital operations. We are guided by international best practices in healthcare sustainability, which inform our approach to reducing waste, conserving energy, and minimizing our carbon footprint.

Our sustainability priorities are influenced by broader trends, including the increasing demand for healthcare services, the need for cost containment in the face of rising healthcare costs, and the impact of macroeconomic factors on public funding. We are

committed to addressing these challenges through proactive planning and the adoption of sustainable practices that enhance the resilience of our healthcare system.

The facility has reduced energy consumption through the improved waste management practices and enhanced the efficiency of our healthcare delivery systems. However, we also recognize areas where we have faced challenges, such as balancing the need for immediate patient care with long-term sustainability goals and managing the financial pressures associated with maintaining high standards of care in a resource-constrained environment.

These experiences drive our continuous efforts to refine our sustainability strategy, ensuring that we remain capable of delivering high-quality healthcare services for generations to come. By aligning our practices with global standards and learning from both our successes and setbacks, we are committed to building a healthier, more sustainable future for all.

ii) Environmental performance

The hospital is committed to reducing its environmental footprint by implementing sustainable practices in all operations. Focus areas include energy conservation, waste reduction, pollution prevention, and promotion of sustainable healthcare practices.

The facility ensures compliance with national and international environmental regulations, integration of environmental considerations into decision-making processes and continuous monitoring and improvement of environmental performance as well as implementation of waste management action plan.

Shortcomings include:

- a) Inadequate legal framework
- b) Inadequate resources including workforce, tools, equipment and infrastructure
- c) Inadequate funding
- d) Inadequate awareness amongst the populace
- e) Inadequate compliance and enforcement system

Efforts to manage biodiversity include:

- a) Planting greenery in public open spaces.
- b) Provision of tree seedlings and flowers to stakeholders for planting and nurturing.

- c) Maintenance of green public spaces.

iii) Employee welfare

The facility is not mandated to hire or promote any employee by independency. However, by approval the facility has engaged locums/ casual employees to cover up the approx. 51.5% human resources gap.

I. Improving skills and managing careers Training

The HR department within the facility conducts regular Training and Development Committee Meetings to guide and approve courses undertaken by staff members to improve on career progression and development. The facility also conducts in-house training for short courses to staff members to enhance their work performance.

II. Safety

The Quality Assurance committee ensures:

- a) Provision and maintenance of safe plants and system at the workplace
- b) Absence/ elimination of all risks at the workplace
- c) Provision of information to employee on Safety and Health at workplace
- d) Provision and maintenance of Safe Health State at workplace

iv) Market place practices-

a) Responsible Competition Practice

On anti-corruption, we ensure transparency in all decisions made within our area of jurisdiction e.g., open tendering, and involvement of all stakeholders.

On responsible political involvement, we ensure impartiality in every area of where we are involved in by always being fair.

On Fair Competition and Respect for competitors in our operations, we ensure that bidding is open to whoever is willing to participate and ensure the ultimate winner is awarded.

b) Responsible Supply Chain and Supplier relations

Mama Margaret Level 5 Hospital maintains good business practices by ensuring that the environment is favourable for business, stake holder's participation and proper communication either through print media or broadcast.

The facility treats its own suppliers responsibly by honouring contracts and respecting payment practices which is exhibited through settlement of pending bills.

c) Responsible Marketing and Advertisement

The facility maintains ethical marketing practices by ensuring stakeholders participation and adequate communication through notices, print and broadcast media.

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON MAMA MARGARET UHURU KENYATTA LEVEL 5 HOSPITAL FOR THE YEAR ENDED 30 JUNE, 2025 - NAIROBI CITY COUNTY GOVERNMENT

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Mama Margaret Uhuru Kenyatta Level 5 Hospital - Nairobi City County Government set out on pages 1 to 23 which

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

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Mama Margaret Uhuru Kenyatta Level 5 Hospital - Nairobi City County Government as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012, the County Government Act, 2012 and the Health Act, 2017.

Basis for Qualified Opinion

Long Outstanding Receivables from Exchange Transactions

The statement of financial position reflects accounts receivables from exchange transactions balance of Kshs.67,025,710 as disclosed in Note 15 to the financial statements. However, included in the balance are receivables amounting to Kshs.26,073,995 which had been outstanding for more than one (1) year.

In the circumstances, the completeness, accuracy and recoverability of the receivables from exchange transactions balance totaling Kshs.26,073,995 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Mama Margaret Uhuru Kenyatta Level 5 Hospital – Nairobi City County Government 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 effects of the matter described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Information

The Management is responsible for the Other Information set out on page ii to xx which comprise of Key Entity Information and Overall Performance, Statement of Governance,

Statement of the Chairperson, Statement of the Chief Executive Officer, Management Discussion and Analysis, Statement of Performance Against Predetermined Objectives, Environmental and Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Mama Margaret Uhuru Kenyatta Level 5 Hospital-Nairobi City County Government financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Long Outstanding Trade and Other Payables

The statement of financial position and Note 18 to the financial statements reflects trade and other payables balance of Kshs.104,295,980. Included in this balance was Kshs.47,000,000 which has been outstanding for more than two (2) years. This was contrary to Section 53(8) of the Public Procurement and Disposal Act, 2015 which states that an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract(s) are reflected in approved budget estimates.

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

2. Understaffing at the Facility

Review of the Human Resource records revealed that the Hospital has a proposed staff establishment of one thousand one hundred and twenty-four (1,124) against the actual

staff of two hundred and fourteen (214) leading to understaffing of nine hundred and ten (910) or 81% of the proposed staff establishment in critical functions. Further, it was noted that some departments were being manned by few staff when compared to the available workload while other departments had no qualified staff to manage the relevant functions.

In the circumstances, the efficiency and effectiveness in delivery of services could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Lack of Hospital Management Board

During the year under review, the Hospital did not have a Board of Management in place. The purpose of the Board is to oversight, promote development, approve plans, programs and estimates for implementing County health strategies in the Hospital and to control the administration of the facility.

In the circumstances, the effectiveness and efficiency of the governance system 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 Management and those Charged with Governance

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

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

In preparing the financial statements, 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.

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

11 December, 2025

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

Description	Note	FY 2024/2025
		Kshs
Revenue from non-exchange transactions		
In-kind contributions from the County Government	5	5,153,600
Public contributions and donations	6	18,631,071
Revenue from exchange transactions		
Rendering of services- Medical Service Income	7	104,881,917
Revenue from exchange transactions		
Total revenue		128,666,588
Expenses		
Medical/Clinical costs	8	79,546,070
Depreciation and amortization expense	9	76,255,390
Repairs and maintenance	10	5,567,940
General expenses	11	46,037,750
Total expenses		207,407,150
Net Surplus / (Deficit) for the year		- 78,740,562

Moses Ondieki

.....


Head of Finance

ICPAK No: 12512

Dr. Job Okemwa

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Chief Executive Officer

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

Description	Note	FY
		2024-2025
		Kshs
Assets		
Current assets		
Cash and cash equivalents	13	4,920,615
Receivables from exchange transactions	15	67,025,710
Inventories	16	45,236,198
Total Current Assets		117,182,523
Non-current assets		-
Property, plant, and equipment	17	1,513,787,595
Total assets (A)		1,630,970,118
Liabilities		
Current liabilities		
Trade and other payables	18	104,295,980
Total Current Liabilities		104,295,980
Non-current liabilities		
Total Liabilities (B)		104,295,980
Net assets (A-B)		1,526,674,138
Represented by:		
Accumulated surplus/Deficit		- 78,740,562
Capital Fund		1,605,414,700
Net Assets		1,526,674,138

Moses Ondieki

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Moses Ondieki

Head of Finance

ICPAK No: 12512

Dr. Job Okemwa

.....
Dr. Job Okemwa

Chief Executive Officer

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

Description	Revaluation reserve	Accumulated surplus/Defic it	Capit al Fund	Total
At July 1, 2024 (current year)	-	-	-	-
Surplus/(deficit) for the year	(78,740,562)	-	-	(78,740,563)
Capital/Development grants	-	-	-	-
At June 30, 2025 (current year)	(78,740,562)	-	-	(78,740,563)

Moses Ondieki

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Moses Ondieki

Head of Finance

ICPAK No: 12512

Dr. Job Okemwa

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Job Okemwa

Chief Executive Officer

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

Description	Note	Financial year 2024/2025
		Kshs
Cash flows from operating activities		
Rendering of services- Medical Service Income		30,920,463
Total Receipts		30,920,463
Payments		
Medical/Clinical costs		9,054,445
Repairs and maintenance		500,000
General expenses		16,586,868
Total Payments		26,141,313
Net cash flows used in financing activities		
Net increase/(decrease) in cash and cash equivalents		
Cash and cash equivalents as at 1 July 2024		141,465
Cash and cash equivalents as at 30 June 2025		4,920,615

Moses Ondieki

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Head of Finance

ICPAK NO: 12512

Dr. Job Okemwa

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Chief Executive Officer

14. 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	
Rendering of services- Medical Service						
Income	36,000,000	-	36,000,000	30,920,463	5,079,537	86%
Total receipts	36,000,000	-	36,000,000	30,920,463	5,079,537	86%
Payments						
Medical/Clinical costs	12,000,000	-	12,000,000	9,054,445	2,945,555	75%
Repairs and maintenance	2,000,000	-	2,000,000	500,000	1,500,000	25%
General expenses	22,000,000	-	22,000,000	16,586,868	5,413,132	76%
Total Operational Expenditure paid	36,000,000	-	36,000,000	26,141,313	9,858,687	
Surplus				4,779,150		

**Mama Margaret Level 5 Hospital (Nairobi City County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025**

Budget Reconciliation

Description of Particulars	Amount in Kshs
Actual Surplus Amounts as per the statement of Budget	4,779,150
Opening Cash and Cash Equivalent as at 1 st July 2024	141,465
Closing Cash and Cash Equivalent as per the statement of Cash flows	4,920,615

Moses Ondieki


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Head of Finance

ICPAK NO: 12512

Dr. Job Okemwa


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Chief Executive Officer

15. Notes to the Financial Statements

1. General Information

Mama Margaret Uhuru Hospital is established by and derives its authority and accountability from Health Act. The entity is wholly owned by the Nairobi City County Government and is domiciled in Nairobi County in Kenya. The entity's principal activity is to provide quality medical services to the community.

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 hospitals' 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. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Hospital. The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

3. Summary of Significant Accounting Policies

a. Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other Government entities

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

ii) Revenue from exchange transactions

Rendering of services

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

Sale of goods

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

Notes to the Financial Statements (Continued)

b. Budget information.

The original budget for FY 2024/2025 was approved by CHMT. 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 CHMT upon receiving the respective approvals in order to conclude the final budget. The hospital's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget.

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

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

c. Taxes

Sales tax/ Value Added Tax

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

When the sales tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case, the sales tax is recognized as part of the cost of acquisition of the asset or as part of the expense item, as applicable.

When receivables and payables are stated with the amount of sales tax included. The net amount of sales tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the statement of financial position.

d. 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.

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.

Financial liabilities

Classification

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

e. 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 Hospital.

f. Changes in accounting policies and estimates

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

g. Related parties

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

h. Service concession arrangements

The Hospital 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 hospital 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 also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

i. 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.

j. Comparative figures

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

The Hospital has been in operation for one year since it was handed over by Kenyatta National Hospital Paediatric Wing. This is the first financial year of reporting hence the lack of comparative figures.

4. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Hospital'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 Hospital 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 Hospital. 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.

Notes to Financial Statements Continued

5. In Kind Contributions from The County Government

Description	FY 2024/2025
	KShs
Medical supplies-Drawings Rights (KEMSA-Pharmaceuticals)	5,153,600
Total grants in kind	5,153,600

Note: These are drugs supplied by KEMSA but paid for by the county.

6. Public Contributions and Donations

Description	FY 2024/2025
	KShs
Donations from other international organisations and individuals	18,631,071
Total donations and sponsorships	18,631,071

Note: These are various donations from different stakeholders.

Notes to Financial Statements Continued

7. Rendering of Services-Medical Service Income

Description	2024/2025
	Kshs
Anc	31,550
Orthopaedic	59,600
Attachment	80,175
Dressing and non-pharms	122,030
Gopc	84,000
Plaster	62,700
Laboratory	2,375,534
Chest clinic	7,500
Mch/fp services	30,925
Medical exam	35,700
Dental	12,650
Mopc	68,700
Skin	8,800
Nopc	7,600
Nursing services	15,770
Occupational therapy	117,300
Nutrition	32,640
Obs/gyn/high risk	20,200
Outpatient(opd)	3,200,413
Refferal	6,960
Paediatric ward	3,834,201
Pharmacy department	1,739,480
Physiotherapy	126,300
Popc	49,800

Mama Margaret Uhuru Level 5 Hospital (Nairobi City County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

Records department	2,036,480
Sopc	12,100
Xray	793,240
Sub total	14,972,348
SHA CLAIMS (paid)	15,947,880
Total revenue received	30,920,228
SHA claims (pending)	20,025,710
Exemptions.	5,975,394
Nhif claims (pending)	47,000,000
Waivers	960,585
Total revenue	104,881,917

A detailed departmental revenue report has been attached to support the figure.

Notes to the Financial Statements (Continued)

8. Medical/ Clinical Costs

Description	Actual Payment	Pending Payment	FY 2024/2025
			Kshs
Dental costs/ materials	-	9,931,984	9,931,984
Laboratory chemicals and reagents	1,402,450	7,383,620	8,041,176
Food and Ration	1,170,560	10,990,825	12,140,825
Uniform, clothing, and linen	-	2,331,300	2,331,300
Dressing and Non-Pharmaceuticals	2,518,694	10,215,960	13,834,132
Pharmaceutical supplies	2,007,939	10,464,159	16,464,159
Health information stationery	443,500	4,273,220	4,566,720
Sanitary and cleansing Materials	950,000	7,409,807	7,583,757
Purchase of Medical gas	299,802	945,500	945,500
X-Ray/Radiology supplies	261,500	1,391,650	1,641,650
Contribution in kind	-	5,153,600	5,153,600
Total medical/ clinical costs	9,054,445	70,491,625	79,546,070

9. Depreciation and Amortization Expense

Description	2024/2025
	Kshs
Property, plant and equipment	76,255,390
Intangible assets	-
Investment property carried at cost	-
Total depreciation and amortization	76,255,390

10. Repairs And Maintenance

Description	Actual payments	pending payments/bills	Total
Property-Buildings	500,000	743,400	1,243,400
Medical equipment	-	3,674,540	3,674,540
Total repairs and maintenance	500,000	4,417,940	5,567,940

11. General Expenses

Description	Actual	Pending	2024/2025
	Payment	Payments	
Casual wages	5,017,255	-	5,017,255
Hospitality supplies	1,100,000	-	1,100,000
General office supplies	-	3,618,175	3,618,175
Bank charges	5,303	-	5,303
Contracted services	2,432,000	19,272,000	21,704,000
Fuel and Lubricants	664,060		664,060
Travel and accommodation allowance	2,198,600	-	2,198,600
Computer accessories	-	4,701,620	4,701,620

Photographic /production of photographic and audio-visual materials	400,000	-	400,000
Airtime	949,000	-	949,000
Furniture and fittings	475,000	5,084,240	5,559,240
Telephone and mobile phone services	478,000		478,000
Internet expenses	858,650	818,000	1,676,650
cooking gas	959,000	320,000	1,279,000
Petty Cash	1,050,000	-	1,050,000
kitchen utensils	-	725,980	725,980
Total General Expenses	16,586,868	34,540,015	46,037,750

12. Medical Services Contracts Gains /Losses

Description	FY2024/2025
Comprehensive care contracts with NHIF/SHA	35,973,590
Waivers	960,585
Total Gain/Loss	36,934,175

13. Cash And Cash Equivalents

Description	FY 2024/2025
	KShs
Current accounts	4,920,615
Total cash and cash equivalents	4,920,615

Notes to the Financial Statements (Continued)

14. Detailed Analysis of Cash and Cash Equivalents

Description		FY 2024/2025	FY 2023/2024
Financial institution	Account number	KShs	KShs
a) a) Current account			
Kenya Commercial bank	1330152670	4,920,615	141,465
Grand total		4,920,615	141,465

15. Receivables From Exchange Transactions

Description	FY 2024/2025
	KShs
Medical services receivables	67,025,710
Total receivables	67,025,710

Analysis of Receivables From Exchange Transactions

Description	FY 2024/2025	
	Kshs	
	Current FY	% of the total
Less than 1 year	20,025,710	29.88%
Between 1- 2 years	47,000,000	70.12%
Between 2-3 years	0.00	%
Over 3 years	0.00	%
Total (a+b)	67,025,710	%

Note: Total receivable from SHA as at 30th June 2025 is kshs 20,025,710.

The total capitation receivable from the defunct NHIF is kshs 47,000,000

16. Inventories

Description	FY 2024/2025
	KShs
Pharmaceutical supplies	10,257,283
Publishing and printing(med)	6,804,072
Non pharmaceuticals	27,576,310
Cleaning materials supplies	268,500
General supplies	330,030
Total	45,236,198

*Mama Margaret Uhuru Level 5 Hospital (Nairobi City County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025*

Notes to the Financial Statements (Continued)

17. Property, Plant and Equipment

Description	Land	Buildings and Civil works	Motor vehicles	Furniture, fittings, and office equipment	ICT Equipment	Plant and medical equipment	Other Assets (specify)	Capital Work in progress	Total
	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
At 1 July 2024	300,000,000	1,000,000,000	-	5,084,240	4,701,620	280,257,125	-	-	1,590,042,985
Additions	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
At 30 th Jun 2025	300,000,000	1,000,000,000	-	5,084,240	4,701,620	280,257,125	-	-	1,590,042,985
Depreciation	-	40,000,000	-	635,530	587,720	35,032,140	-	-	76,255,390
Net book values									
At 30 th June 2025	300,000,000	960,000,000	-	4,448,710	4,113,900	245,224,985	-	-	1,513,787,595

Note: Buildings and Civil works have been depreciated at 4% on reducing balance whereas furniture, ICT Equipments and Plant and medical equipments have been depreciated at 12.5% on reducing balance basis.

*Mama Margaret Uhuru Hospital (Nairobi City County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025*

Notes to the Financial Statements (Continued)

18. Trade and other Payables

Description	FY 2024/2025	
	KShs	
Trade payables	104,295,980	
Total trade and other payables	104,295,980	
Ageing analysis:	2024/2025	% of the Total
1-2 years	26,073,995	0.25
Under One Year	78,221,985	0.75
Total	104,295,980	%

**MAMA MARGARET LEVEL 5 HOSPITAL
TRIAL BALANCE FOR FY 2024-2025**

Code	Description/ Item	DR	CR
	Incomes		
	Donations from the public and donors		18,631,071.00
	In - Kind Contributions from the County Government		5,153,600.00
	Transfers from Other Government Entities		-
	Revenue from Medical Seviles		104,881,917.00
	Expenses		
	Dental supplies	9,931,984.00	
	Laboratory Reagents	8,041,176.00	
	Food and Ration	12,140,825.00	
	Medical Gas	945,500.00	
	uniforms and clothing	2,331,300.00	
	non pharmaceuticals	13,834,132.00	
	pharmaceuticals	16,464,159.00	
	health information	4,566,720.00	
	sanitary and cleaning	7,583,757.00	
	contribution in kind-Kemsa Drugs	5,153,600.00	
	xray supplies	1,641,650.00	
	depreciation	76,255,390.00	
	casual wages	5,017,255.00	
	maintenanance of buildings	1,243,400.00	
	medical equipments	3,674,540.00	
	bank charges	5,303.00	
	hospitality supplies	1,100,000.00	
	contracted services	21,704,000.00	
	fuel and lubricants	664,060.00	
	travel and accommodation	2,198,600.00	
	furniture and fittings	5,559,240.00	
	general office supplies	3,618,175.00	
	computer accessories	4,701,620.00	
	CCTV Installation	400,000.00	
	telephone and mobile phones	478,000.00	
	airtime	949,000.00	
	internet connections	1,676,650.00	
	Petty cash	1,050,000.00	
	cooking gas	1,279,000.00	
	kitchen utensils	725,980.00	
	Assets		
	Cash and Cash Equivalent	4,920,615.00	
	Receivables	67,025,710.00	
	Inventory	45,236,198.00	
	Plant, Property and Equipments	1,513,787,595.00	

	Liabilities		
	Payables		104,295,980.00
	Capital Fund		1,612,942,566.00
			-
	Totals	1,845,905,134.00	1,845,905,134.00

prepared By MUSES ONDEN Designation ACCOUNTANT signature MUSES

Approved By JOE OKEMWA Designation CEO Signature JOE