

REPUBLIC OF KENYA



Enhancing Accountability



REPORT

OF

THE AUDITOR-GENERAL

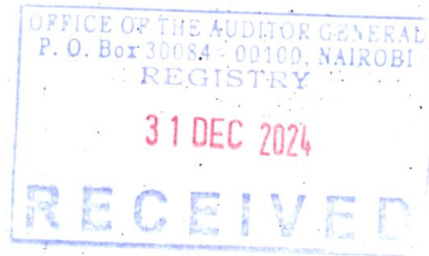
ON

KYUSO LEVEL 4 HOSPITAL

FOR THE YEAR ENDED
30 JUNE, 2024

COUNTY GOVERNMENT OF KITUI

PAPERS LAID	
DATE	6/3/2025
TABLED BY	Dep Maj Kilhip
COMMITTEE	
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Kyuso Level 4 Hospital (Kitui County Government)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2024

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

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1. Acronyms & Glossary of Terms

CSR	Corporate Social Responsibility
SCMA	Supply Chain Management Assistant
HRIO	Health Records & Information Officer
OSHA	Occupational Health & Safety Act
MET	Medical Engineer Technologist
PHO	Public Health Officer
PFMA	Public Financial Management Act
FY	Financial Year
Fiduciary Management	Key management personnel who have financial responsibility in the entity.

2. Key Entity Information and Management

(a) Background information

Kyuso Level IV Hospital is a gazetted public health facility by the Ministry of Health, Kenya Master Health Facility Registry Number 12420. It is domiciled in Kitui County – Mwingi North Sub County under the Health Department.

The hospital is governed by a Board of Management comprising eight (8) members drawn from various professional backgrounds and the medical superintendent as the secretary.

(b) Principle Activities

The principal activity of the hospital is to provide health services to the people of Kitui and the Government of Kenya as a whole.

Vision: To have a community with healthy residents who embrace preventive healthcare and access affordable and equitable healthcare services.

Mission: To provide accessible, affordable healthcare services to all by strengthening healthcare systems.

The hospital offers among other services, Pharmacy, Mortuary, radiology, Laboratory, Nutrition, Nursing, Inpatient Care, Outpatient surgery, and Tuberculosis services.

(c) Key Management

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

- County Department of Health
- Board of Management
- Medical Superintendent
- Hospital Management Team

Key Entity Information and Management (continued)

(d) Fiduciary Management

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

No.	Designation	Name
1.	County Executive Committee Member - Finance	-Peter Mwikya Kilonzo
2.	Chief Officer - Finance	-CPA John Kimwele
3.	County Executive Committee Member - Health	-Ruth Koki
4.	Chief Officer Health – Medical Services	-Dr. Benson Musyoka
5.	Chief Officer Health – Public Health and Sanitation	-Lynn Kitwan
6.	Chief Officer Health – Drugs and Medical Supplies	-Aggey Kamba
7.	Medical Superintendent	-Dr. Curtis Kamau

(e) Fiduciary Oversight Arrangements

- Office of the Auditor General
- The County Assembly of Kitui
- The County Assembly of Kitui Health Committee
- Kitui County Assembly Public Investment and Accounts Committee.
- Kitui County Assembly County Budget and Appropriation Committee
- Kitui County Assembly Finance and Economic Planning Committee
- Kitui County Budget and Economic Forum

(f) Entity Headquarters

P.O. Box 13-90401
KYUSO
KITUI, KENYA

(g) Entity Contacts

Telephone: (+254 113304383)
E-mail: kyusolevel4hospital@gmail.com
Website: www.kitui.go.ke

Key Entity Information and Management (continued)

(h) Entity Bankers

Commercial Banks (*Kenya Commercial Bank*)

(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.33-90200
KITUI, Kenya

3. The Board of Management

Ref	Directors	Details
1.	Mark Muthusi	Chairperson
2.	Stephen Matei	Sub County Administrator
3.	Josphine Kimontho	Representative, Business Community
4.	Aphia Kavemba Ndoo	Representative, Professional Groups
5.	Nelly Mwalale Makasa	Representative, Active Women Groups
6.	Bishop Philip Mbia	Representative, Dominant Faith Based Organizations (FBOs)
7.	Peter Keyonya Musya	Representative, Youth through National Youth Council (NYC)
8.	Mwandikwa Kituo	Representative, People living with Disability (PLWDs)
9.	 Dr. Curtis Kamau	The Board Secretary Y.O.B: 1987 Qualification: Bachelor of Medicine and Bachelor of Surgery

4. Key Management Team

Ref	Management	Details
1.	 Dr. Curtis Kamau	<p>Medical Superintendent YOB: 1987 Qualification: Bachelor of Medicine and Bachelor of Surgery</p>
2.	 Laban Mumangi Mwangangi	<p>Health Administrative Officer YOB: 1993 Qualification: Bachelor of Business Administration</p>
3.	 Teddy Kyalo Mutia	<p>Accountant YOB: 1991 Qualification:</p> <ul style="list-style-type: none"> ➤ Bachelor of Commerce (Accounting) ➤ CPA Finalist
4.	 Geoffrey Muthui	<p>Nursing Officer In charge YOB: 1978 Qualification: Bachelor of Science in Nursing</p>

5. Chairman’s Statement

Kyuso Level IV Hospital has continued to operate optimally during the financial year ended 30th June 2024 to actualize its potential as a health service provider in Mwingi North Sub County, Kitui County. However, during the financial year 2023-2024 the hospital has experienced some challenges as indicated below.

- a) The hospital has been receiving late monthly disbursements from the County Government.
- b) Staffing needs not adequately met by the County both medical and administrative;
- c) Insufficient funding from the County Government of Kitui especially towards the end of the financial year.
- d) Large sum of pending claims not yet paid by the National Health Insurance Fund.
- e) Inadequate medical supplies thus reducing patients’ workload.

In this regard, the Hospital management proposes the following measures;

- Request for additional funding from the County Government to be able to meet debts as and when they fall due;
- Request the County Government of Kitui to make timely disbursement of funds to the hospital
- Request for additional medical staff from the County Government for an optimal staff establishment;
- Request for optimal medical supplies from the County Government of Kitui;

In conclusion, despite the challenges faced by Kyuso Level IV Hospital, the Board of Management will be optimistic that the hospital will serve the patient in an effective and efficient manner in its quest to provide quality medical services within the Mwingi Sub-County and its environments.

.....

Chairman to the Board

6. Report of The Medical Superintendent


I am pleased to present the Report of the Medical Superintendent for FY 2023/2024 annual report. This report provides a more detailed overview of the hospital's performance and key activities over the past year, including an overview of our financial performance.

Kyuso Level IV Hospital is a gazetted public health facility by the Ministry of Health, Kenya Master Health Facility Registry Number 12420. It is domiciled in Kitui County – Mwingi North Sub County under the Health Department.

Key Activities and Achievements:

- a) **Clinical Excellence:** Our hospital's clinical teams have continued to deliver exceptional care across a wide range of specialties. We have achieved significant milestones in patient outcomes, including reduced wait times, improved surgical success rates, and enhanced diagnostic accuracy.
- b) **Operational Efficiency:** Through rigorous process improvements and streamlined operations, we have optimized resource utilization, reduced costs, and improved patient flow. This has allowed us to provide high-quality care while maintaining financial sustainability.
- c) **Financial Performance:** Despite the challenges of financial constraints as outlined by the chairman of the board above, I am pleased to report that our hospital has fairly maintained financial stability. While the healthcare industry has faced economic uncertainties, prudent financial management, cost control measures, and government support programs have helped us weather the storm. Our financial reserves remain strong.
- d) **Looking Ahead:** As we move forward, our focus will remain on delivering patient-centered care, fostering innovation, and maintaining financial resilience. We are actively exploring opportunities for further collaboration with local healthcare providers and pursuing research initiatives that align with our mission.

In conclusion, I want to express my gratitude to our dedicated staff, key management personnel and all the subordinate staff whose unwavering commitment to our patients and community has been instrumental in our success. Together, we will continue to elevate our hospital's standards of excellence and ensure a healthier future for all.


..... 30 SEP 2024

Name : Dr. Curtis Kamau.....
Secretary to the Board P. O. Box 13 - 90401, KYUSO

7. Statement of Performance Against Predetermined Objectives

Section 164 Subsection 2 (f) of the Public Finance Management Act, 2012 requires the accounting officer to include in the financial statement, a statement of the County Government entity's performance against predetermined objectives.

Kyuso Level IV Hospital has 3 strategic pillars These strategic pillars are as follows:

Strategic Pillar, Theme, Issues	Objective	Key Performance Indicators	Activities	Achievements
Provide Reliable Medical services to all citizen	To provide reliable Medical Services	-Number of Medical Staff -adequate pharmaceuticals and non-Pharmaceuticals stock levels	-Maintaining proper staff levels -Maintaining Proper Pharmaceuticals and Non-Pharmaceuticals	-Staff Levels improved -Improved Pharmaceuticals and Non-Pharmaceuticals
Increased Revenue	To Increase Revenue Collected	-NHIF Claims received	-Follow up on the NHIF Claims not received	-NHIF Claims received
Customer/Patient Satisfactory	-To increase the number of Patients satisfied	-Number of patients served -Number of Complaints solved	Improve customer care services	Increased number of patients

8. Corporate Governance Statement

Kyuso Level IV Hospital is governed by a Board of Management comprising of eight (8) members and the secretary to the Board who is the accounting officer for the hospital. The board for the period ending 30th June 2024 was gazetted on 25th June 2021 as per Kenya Gazette Notice Number 6317.

The functions of the board of management include:

- a. Supervise and control the administration of funds allocated to the hospital;
- b. Through minutes, request the CECM to open and operate a bank account;
- c. Make sure the basic books of accounts for the Hospital are kept;
- d. Making sure records of accounts for income and expenditure and assets and liabilities are kept;
- e. Provide oversight to the hospital; among others

A member shall be added or removed according to the existing regulations on establishment of boards of management.

Remuneration of the board members is as advised by SRC.

9. Management Discussion and Analysis

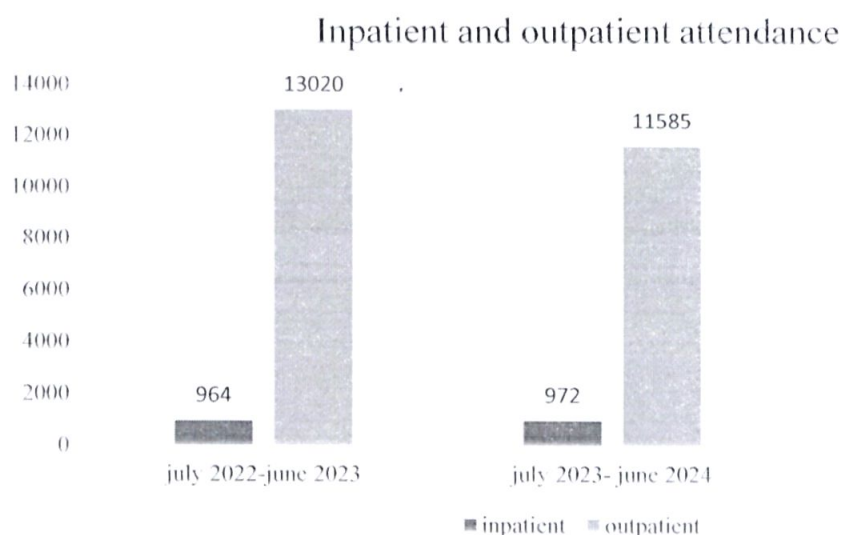
A) Clinical/operational performance

a) Bed capacity of the hospital

Ward/FY	2023/2024	2022/2023	2021/2022
Maternity ward	10	10	8
General wards	19	19	19
Total	29	29	27

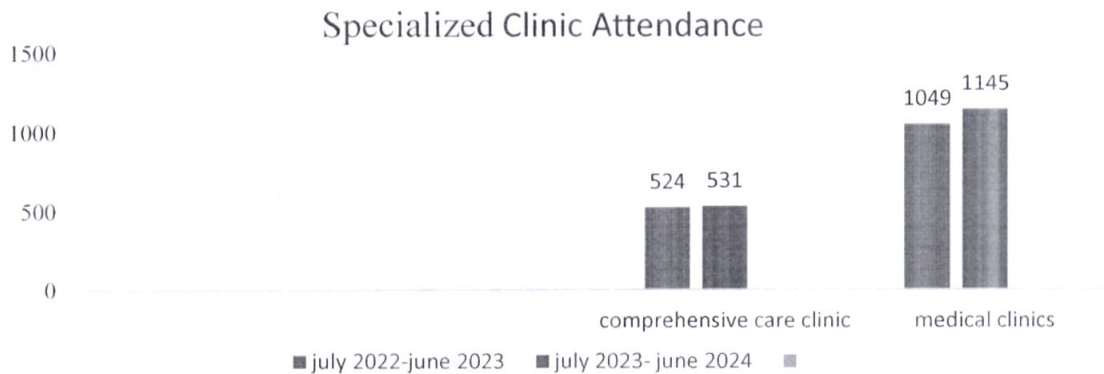
There has been an increase in bed capacity over the last two Financial Years of 2 beds as shown above. This was necessitated by the construction of the new hospital maternity ward.

b) Overall patient attendance for two comparative financial years for outpatient and inpatient services



From the above graph, there has been a drop in outpatient attendance in the FY 2023/2024 (11,585) compared to the FY 2022/2023 (13,020). This was attributed by the clinical officer’s nationwide strike during the financial year 2023/2024. The inpatient department was not much affected by the clinical officers’ strike since the maternity ward was still operational.

c) Specialized Clinic Attendance

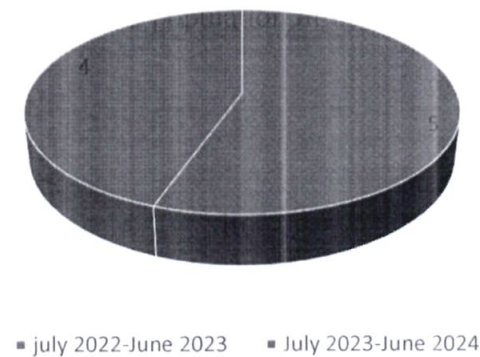


As shown above there is increased numbers of patients seen in the specialized clinics.

d) Average length of stay in inpatient

The average length of stay equals the number of days stayed by all patients during the year/number of discharges

average length of stay in days



As shown above there is reduced stay of patients in the ward due to improved quality of care of patients in the ward.

e) Bed occupancy rate

Occupancy rate = (inpatient days of care/bed days available) *100
-4 patients

f) Mortality rate


Mortality rate =number of deaths /total population in which the deaths occurred*100
0.08%

B) Financial performance

In the financial year 2023/2024 the hospital received an Annual Facility Improvement Financing (FIF) of 8,877,610 as budgeted by The County Ministry of Health and Sanitation and disbursed by The County Treasury. The funds were used for procurement of medical goods and services and the hospital day to day running activities. The hospital as well generated a total of Ksh 8,983,595 as revenue from medical services (NHIF and Mpesa transactions).

FINANCIAL YEAR	2023/2024	2022/2023	2021/2022
	Kshs.	Kshs.	Kshs.
Annual disbursements from the County	8,877,610	6,978,629	6,121,925
Revenue from rendering medical services	8,983,595	6,345,231	4,830,780
In-Kind Contributions Income	69,592,159	-	-
Expenditure	86,372,270	12,826,823	11,237,472
Surplus (Deficit)	1,081,094	497,038	(284,767)

Out of the total revenues generated from the provision of medical services for the FY 2023/2024, Ksh. 7,890,048 was swiped to The County Revenue Collection Fund as per the existing standing orders.

MEDICAL SUPERINTENDENT
 KYUSO SUB-COUNTY HOSPITAL

 30 SEP 2024
 P.O. Box 13 - 90401, KYUSU

Name : Dr. Curtis Kamau
Medical Superintendent

10. Environmental and Sustainability Reporting

Kyuso Level IV Hospital exists to transform lives. It's what guides us to deliver our strategy, putting the welfare of the patient first in delivering health services to the patients of Mwingi North Sub County and the entire nation. Below is an outline of the organisation's policies and activities that promote sustainability.

i) Sustainability strategy and profile

The hospital has planted trees in the hospitals compound to improve environmental sustainability of the region.

ii) Environmental performance

The area around the hospital receives fair amount of rainfall.

iii) Employee welfare

The hospital operates as per the set Human Resource Policies borne by the County and International levels.

iv) Market place practices-

The following can be stated in relation to Kyuso Level IV Hospital:

a) Responsible competition practice.

The organization is in existence to provide medical health services to the community and within the Mwingi North Sub County with no motive of making profits.

b) Responsible Supply chain and supplier relations

The hospital is equipped with experienced supply chain staff who coordinates with reliable suppliers to bring medical goods and offer services as per the contracts given and prepare documents for payment processing.

c) Responsible marketing and advertisement

No advertisements are done but the hospital maintains good customer care services

d) Product stewardship

Mechanisms are put in place to make sure the services are offered by the facility in an effective and efficient manner.

v) Corporate Social Responsibility / Community Engagements

Due to insufficient funding by the county government, the hospital has not actively engaged itself in CSR activities.

11. Report of The Board of Management

The Board members submit their report together with the Audited Financial Statements for the year ended June 30, 2024, which show the state of the Kyuso Level IV Hospital affairs.

Principal activities

The principal activities of the entity are the provision of quality medical healthcare services to the patients, patient support, and administration.

Results

The results of the entity for the year ended June 30, 2024 are set out on page 1 to page 5

Board of Management

The names and positions held by members of the Board who served for part of the financial year 2023/2024 are shown on page vi. No additional members were added during the financial year.

Auditors

The Auditor General is responsible for the statutory audit of Kyuso Level IV Hospital as per Article 229 of the Constitution of Kenya to carry out the audit for the year ended 30th June 2024 and per section 23 of the Public Audit Act, 2015 which empowers the Auditor General to appoint an auditor to audit on his behalf.

By Order of the Board



Name : Dr. Curtis Kamau

Secretary to the Board

12. Statement of Board of Management’s Responsibilities

Section 164 of the Public Finance Management Act, 2012 requires the Board of Management to prepare financial statements in respect of the Hospital, which give a true and fair view of the state of affairs of the Kyuso Level IV Hospital at the end of the financial year ending 30th June 2024 and its operating results. The Board of Management is also required to ensure that the Hospital keeps proper accounting records that disclose with reasonable accuracy the financial position of the Hospital. The council members are also responsible for safeguarding the assets of the Hospital.

The Board of Management was responsible for the preparation and presentation of the Hospital’s financial statements, which give a true and fair view of the state of affairs of the Kyuso Level IV Hospital for and as at the end of the financial year ended on June 30, 2024. This responsibility includes:

- i. maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period,
- ii. maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity,
- iii. designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud,
- iv. safeguarding the assets of the Hospital;
- v. selecting and applying appropriate accounting policies, and
- vi. making accounting estimates that are reasonable in the circumstances.

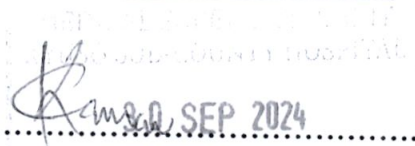
The Board of Management accepts responsibility for the Hospital’s financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012. The Board members are of the opinion that the Hospital’s financial statements give a true and fair view of the state of the Hospital’s transactions during the financial year ended June 30, 2024, 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 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.

Nothing has come to the attention of the Board of management to indicate that the 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

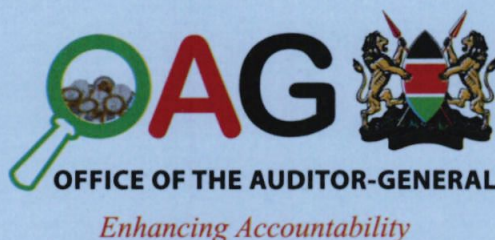
The Hospital’s financial statements were approved by the Board on _____ and signed on its behalf by:

.....
Name: Mark Muthusi
Chairperson
Board of Management

.....

Name: Dr. Curtis Kamau
Accounting Officer
Kyuso Level IV Hospital

REPUBLIC OF KENYA

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Email: info@oagkenya.go.ke
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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON KYUSO LEVEL 4 HOSPITAL FOR THE YEAR ENDED 30 JUNE, 2024 – COUNTY GOVERNMENT OF KITUI

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 Kyuso Level 4 Hospital - County Government of Kitui set out on pages 1 to 51, which comprise the statement of financial

position as at 30 June, 2024 and the statement of financial performance, statement of net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1.0 Non-Disclosure of Property, Plant and Equipment

The statement of financial position reflects Nil balance in respect to Property, plant and equipment. However, review of hospital records and physical verification revealed various movable and immovable assets including land, buildings, a motor vehicle, furniture, computers and equipment which were not valued or disclosed in the financial statements. Further, ownership documents for land were not provided for audit.

In the circumstances, the accuracy, completeness and ownership of the property, plant and equipment balance could not be confirmed.

2.0 Variance in Receivables from Exchange Transactions

The statement of financial position reflects receivables from exchange transactions balance of Kshs.1,696,757 as disclosed in Note 16 to the financial statements. The amount relates to dues from the National Health Insurance Fund (NHIF) whose records indicate a balance of Kshs.1,554,034 resulting to an unexplained variance of Kshs.142,723. Further, the amount has been outstanding for more than twelve (12) months while the contract between the Hospital and NHIF indicates the period to pay genuine claims is within thirty (30) days of submission.

In the circumstances, the accuracy, completeness and recoverability of the receivables from exchange transactions balance of Kshs.1,696,757 could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Kyuso 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. There were no key audit matters to report in the year under review.

Other Matter

Unresolved Prior Year Issues

In the audit report of the previous year, several issues were raised under Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management did not resolve the issues nor provided any explanation for the failure to implement the recommendations.

Other Information

Management is responsible for the other information set out on page i to xvii which comprise of the key entity information and management, the Board of Management, Chairman's Statement, Report of the Medical Superintendent, Statement of Performance against Predetermined Objectives, Corporate Governance Statement, Management Discussion and analysis, Environmental and Sustainability Reporting, Report of the Board of management and Statement of board of management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Non-compliance with Universal Health Coverage (UHC)

Review of Hospital records and interviews on verification of services offered, equipment used and medical specialists in the Hospital at the time of audit revealed that the Hospital did not

meet the requirements of Kenya Quality Model for Health Policy Guidelines due to staff deficits by 80 staff requirements or 79% of the authorized establishment.

Staff Requirements	Level standard 4	Number in Hospital	Variance	Percentage (%)
Medical officers	16	2	6	87.5
Anesthesiologists	2	0	2	100
General surgeons	2	0	2	100
Pediatrician	2	0	2	100
Radiologists	2	0	2	100
Kenya Registered Community Health Nurses	75	10	65	87
Gynecologists	2	0	2	100
Total	101	16	85	84

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

Service	Level 4 Hospital Standard	Actuals in the Hospital	Variance	Percentage (%)
Bed Capacity	150	29	121	81
Newborn incubators	5	0	5	100
New born unit cots	5	0	5	100
Resuscitaire in theatre	1	0	1	100
Resuscitaire in labor ward	2	1	1	50

Functional Intensive Care Unit beds	6	0	6	100
Renal Unit with at least 5 dialysis machines	5	0	5	100

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

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

2.0 Failure to Maintain Fixed Assets Register

During the audit, it was noted that the Hospital does not maintain fixed asset register to control its assets. This is contrary to Regulation 136(1) of the Public Finance Management (County Government) Regulations, 2015 which states that the Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws. In addition, there was no evidence to show that the fund has ever evaluated its assets to ascertain the correct market values.

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

3.0 Long Outstanding Trade Payables

The statement of financial position as disclosed in note 20 to the financial statements reflects trade and other payables balance of Kshs.2,102,982. However, included in the figure are trade and other payables amounting to Kshs.237,520 which had been outstanding for more than one year. This is contrary to Section 53(8) of the Public Procurement and Asset Disposal Act, 2015 which requires that an Accounting Officer shall not commence any procurement proceeding until satisfied that sufficient funds to meet the obligations of the resulting contract are reflected in its approved budget estimates.

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

The audit was conducted in accordance with ISSAI 4000. The standard requires 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 are in compliance, in all material respects, with the authorities which govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1.0 Lack of Hospital Management Board

Review of documents and interviews with the staff revealed that there was no Board of Management in place from second quarter of the financial year when the Board was degazetted. In addition, the Health Administrative Officer resigned early in the year. The County Government of Kitui was yet to reconstitute the Board or deploy another Health Administrative officer. As a result, the financial statements of the hospital were not approved and/or signed by the Chairman on behalf of the Board.

In circumstances the Hospital has an increased risk of failing to meet healthcare regulations and accreditation standards since its governance structures are compromised.

2.0 Lack of Disaster Recovery Plan

The Hospital Management has not put in place a disaster recovery and business continuity plans required for identifying, preventing, and mitigating against disasters and ensuring that its operations are not interrupted. This is contrary to provisions of Regulations 158(b)(1) of the Public Finance Management (County Governments) Regulations, 2015.

In the circumstances, the existence of an effective risk management could not be confirmed.

3.0 Lack of Internal Audit Review

During the year under review, it was noted that there was no internal audit review of the Hospital's activities contrary to Regulation 153(1) of the Public Finance Management (County Governments) Regulations, 2015 which requires internal auditors to review and evaluate budgetary performance, financial management, transparency and accountability mechanisms and processes in county government entities and review the effectiveness of the financial and non-financial performance management systems of the entities.

In the circumstances, adequacy of the internal control mechanisms could not be confirmed.

4.0 Management and Storage of Pharmaceuticals Commodities

Review of management of pharmaceuticals and non-pharmaceuticals revealed that the Hospital received medical drugs of Ksh.7,671,864. Physical verification revealed inadequate

Report of the Auditor-General on Kyuso Level 4 Hospital for the year ended 30 June, 2024 – County Government of Kitui

shelves for the storage of pharmaceutical resulting in keeping boxes containing the drugs on the floor. Further, there was lack of inventory management system for recording stock received or issued.

In the circumstances, the effectiveness of the Hospital's storage system could not be confirmed.

5.0 Expiry of Medical Supplies

The statement of financial position reflects an inventory balance of Kshs.1,688,421 as disclosed in Note 18 to the financial statements. Review of the store records on pharmaceuticals and non-pharmaceuticals revealed that units of various drugs amounting to Kshs.30,231 had expired and not been disposed.

In the circumstances, the effectiveness of the Hospital's storage 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 the Management and the Hospital Board of Management

The 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 to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the Management is aware of the intention to terminate the Hospital or 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.

The 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.

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 for 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

10 January, 2025

Kyuso Level IV Hospital (Kitui County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2024

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

Description	Note	2023/2024	2022/2023
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from the County Government	6	8,877,610	6,978,629
In-kind contributions from the County Government	7	69,592,159	-
		78,469,769	6,978,629
Revenue from exchange transactions			
Rendering of services- Medical Service Income	8	8,983,595	6,345,231
Revenue from exchange transactions		8,983,595	6,345,231
Total revenue		87,453,364	13,323,860
Expenses			
Medical/Clinical costs	9	1,642,910	1,246,970
Employee costs	10	2,004,096	1,276,831
Repairs and maintenance	11	726,000	775,450
General expenses	12	4,517,057	3,606,291
Refunds to the County Government	13	7,890,048	5,921,281
In-kind contributions expense	14	69,592,159	-
Total expenses		86,372,270	12,826,823
Net Surplus / (Deficit) for the year		1,081,094	497,037

The notes set out on pages 6 to 29 form an integral part of the Annual Financial Statements.

The Hospital's financial statements were approved by the Board on _____ and signed on its behalf by:

..... *ASPS 9/3* *[Signature]*

Chairman
Board of Management

Name: CPA Anastacia Kanini
Head of Finance
ICPAK No:19698

MEDICAL SUPERINTENDENT
KYUSO SUB-COUNTY HOSPITAL
30 SEP 2024
[Signature]
Name: Dr. Curtis Kamau
Medical Superintendent

Kyuso Level 4 Hospital

Kyuso Level IV Hospital (Kitui County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2024

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

Description	Note	2023/2024	2022/2023
		Kshs	Kshs
Assets			
Current assets			
Cash and cash equivalents	15	11,168	13,200
Receivables from exchange transactions	16	1,696,757	423,950
Receivables from non-exchange transactions	17	-	500,000
Inventories	18	1,688,421	-
Total Current Assets		3,396,346	937,150
Non-current assets			
Property, plant, and equipment	19	-	-
Total Non-current Assets			
Total assets (A)		3,396,346	937,150
Liabilities			
Current liabilities			
Trade and other payables	20	2,102,982	724,880
Total Current Liabilities		2,102,982	724,880
Non-current liabilities			
Total non-current liabilities			
Total Liabilities (B)		2,102,982	724,880
Net assets (A-B)		1,293,364	212,270
Represented by:			
Revaluation reserve		-	-
Accumulated surplus/Deficit		1,293,364	212,270
Capital Fund		-	-
Net Assets		1,293,364	212,270

The notes set out on pages 6 to 29 form an integral part of the Annual Financial Statements.

The Hospital's financial statements were approved by the Board on **30 SEP 2024** and signed on its behalf by:

.....

Chairman
Board of Management

Name: CPA Annastacia Kanini
Head of Finance
ICPAK No: 19698

Name: Dr. Curtis Kamau
Medical Superintendent
Kyuso Level 4 Hospital

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

Description	Revaluation reserve	Accumulated surplus/deficit	Capital Fund	Total
As at July 1, 2022		(284,767)	-	(284,767)
Revaluation gain	-	-	-	-
Surplus/(deficit) for the year	-	497,038	-	497,038
Capital/Development grants	-	-	-	-
As at June 30, 2023		212,270	-	212,270
At July 1, 2023	-	212,270	-	212,270
Revaluation gain	-	-	-	-
Surplus/(deficit) for the year	-	1,081,094	-	1,081,094
Capital/Development grants	-	-	-	-
At June 30, 2024	-	1,293,364	-	1,293,364

Kyuso Level IV Hospital (Kitui County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2024

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

Description	Note	2023/2024	2022/2023
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Transfers from the County Government		9,377,610	6,881,934
Rendering of services- Medical Service Income		7,905,095	5,921,281
Total Receipts		17,282,705	12,803,215
Payments			
Medical/Clinical costs		1,722,910	1,228,680
Employee costs		2,146,483	1,266,631
Repairs and maintenance		764,600	796,850
General expenses		4,760,696	3,291,806
Transfers to the County Government		7,890,048	5,921,281
Total Payments		17,284,737	12,505,248
Net cash flows from operating activities	21	(2,032)	297,967
Cash flows from investing activities			
Purchase of property, plant, equipment & intangible assets			
Net cash flows used in investing activities			
Cash flows from financing activities			
Net cash flows used in financing activities			
Net increase/(decrease) in cash and cash equivalents		(2,032)	297,967
Cash and cash equivalents as at 1 July 2023	15	13,200	(284,767)
Cash and cash equivalents as at 30 June 2024	15	11,168	13,200

18. Statement of Comparison of Budget and Actuals for Year Ended 30 June 2024

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	A	b	c=(a+b)	d	e=(c-d)	f=d/c
Revenue						
Transfers from the County Government	9,934,639	-	9,934,639	8,877,610	1,057,029	89%
Rendering of Services	8,983,595	-	8,983,595	8,983,595	-	100%
Total Income	18,918,234	-	18,918,234	17,861,205	1,057,029	94%
Expenses						
Medical / Clinical Costs	2,018,500	-	2,018,500	1,642,910	375,590	81%
Employee Costs	2,300,000	-	2,300,000	2,004,096	295,904	87%
Repairs and Maintenance	848,500	-	848,500	726,000	122,500	86%
General expenses	4,767,639	-	4,767,639	4,517,057	250,582	95%
Transfers to the County Government	8,983,595	-	8,983,595	7,890,048	1,093,547	88%
Total Expenditure	18,918,234	-	18,918,234	16,780,111	2,138,123	89%
Surplus for the period	-	-	-	1,081,094	(1,081,094)	

Budget notes

The difference between the final budget and actual on comparable basis (Ksh, 1,057,029) was funds not disbursed to the Hospital in the financial year 2023/2024 from the County Government.

19. Notes to the Financial Statements

1. General Information

Kyuso Level IV Hospital was established by the Ministry of Health and derives its authority and accountability from The Kenya Medical Practitioners and Dentists Council. The entity is wholly owned by the Government of Kenya and is domiciled in Mwingi North Sub County in Kitui County. The entity's principal activity is to provide medical healthcare within and outside its sub county.

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 18 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 International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

3. Adoption of New and Revised Standards

i. New and amended standards and interpretations in issue effective in the year ended 30 June 2024

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

ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2024.

Standard	Effective date and impact
IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows 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</p>

Standard	Effective date and impact
	<p>excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
<p>IPSAS 46 Measurement</p>	<p><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>

Kyuso Level IV Hospital (Kitui County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2024

Standard	Effective date and impact
IPSAS 48- Transfer Expenses	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>
IPSAS 49- Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>

iii) Early adoption of standards

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

4. Summary of Significant Accounting Policies

a. Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other Government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the 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 the 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.

b. Budget information

The original budget for financial year 2023/2024 was approved by county ministry of Health and Sanitation at the start of the financial year. 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 hospital did have any additional appropriations in the financial year budget following the Board's approval. 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

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented on page 5 under section 18 of these financial statements.

c. Taxes

Value Added Tax, PAYE, Withholding 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

Financial liabilities

Classification

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

Notes to the Financial Statements (Continued)

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. Related parties

The Hospital 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 board of management members, and the medical superintendent who is the manager of the hospital.

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

h. 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.

i. Comparative figures

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

j. 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, 2023.

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.

Notes to the Financial Statements (Continued)

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 18. 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.

Notes to Financial Statements (Continued)

6. Transfers from the County Government

Description	2023/2024	2022/2023
	KShs	KShs
Operational grant	8,877,610	6,978,629
Total government grants and subsidies	8,877,610	6,978,629

6 b Transfers from The County Government

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	2022/2023
	KShs	KShs			
			KShs	KShs	KShs
Kitui County Government	8,877,610			8,877,610	6,978,629
Total	8,877,610			8,877,610	6,978,629

7. In Kind Contributions from The County Government

Description	2023/2024	2022/2023
	KShs	KShs
Salaries and wages	61,920,295	
Medical supplies-Drawings Rights (KEMSA)	2,747,404	-
Pharmaceuticals and Non-Pharmaceutical Supplies (MEDS)	4,924,460	-
Total grants in kind	69,592,159	-

Notes to Financial Statements (Continued)

8. Rendering of Services-Medical Service Income

Description	2023/2024	2022/2023
	Kshs	Kshs
Pharmaceuticals	400,694	300,130
Physiotherapy	4,450	-
Laboratory	146,740	200,570
Radiology	133,600	48,100
ANC	195,060	
MOPC/NUTR	10,750	
MCH	115,000	
Registration and medical files	124,720	140,800
Inpatient	1,985,000	100,070
NHIF OUTPATIENT	195,060	3,578,480
Mortuary Services	507,120	187,580
Other medical services income-Exemp	-	275,050
Capitation Services	5,165,402	1,514,451
Total revenue from the rendering of services	8,983,595	6,345,231

9. Medical/ Clinical Costs

Description	2023/2024	2022/2023
	Kshs	Kshs
Food and Ration	926,510	921,970
Medical Records	320,000	-
Sanitary and cleansing Materials	396,400	325,000
Total medical/ clinical costs	1,642,910	1,246,970

10. Employee Costs

Description	2023/2024	2022/2023
	Kshs	Kshs
Salaries, wages, and allowances	1,194,524	1,090,831
Contributions to pension schemes	112,292	-
Staff medical expenses and Insurance cover	54,280	-
Other employee costs-Locum	643,000	186,000
Employee costs	2,004,096	1,276,831

Notes to Financial Statements (Continued)

11. Repairs and Maintenance

Description	2023/2024	2022/2023
	Kshs	Kshs
Property- Buildings	478,800	306,500
Motor vehicle expenses	247,200	468,950
Total repairs and maintenance	726,000	775,450

12. General Expenses

Description	2023/2024	2022/2023
	Kshs	Kshs
Catering expenses	65,000	-
Bank charges	33,413	4,593
Electricity expenses	135,000	415,498
Fuel and Lubricants	740,264	899,609
Travel and accommodation allowance	2,658,250	1,105,212
Household Appliances	20,000	26,000
Printing and stationery	415,150	493,500
Water and sewerage costs	52,980	79,679
Other Fuels	287,000	450,200
Telephone and mobile phone services	110,000	132,000
Total General Expenses	4,517,057	3,606,291

13. Refunds to The County Government

Description	2023/2024	2022/2023
	KShs	KShs
Transfer to the County Government	7,890,048	5,921,281
Total transfers to County Government	7,890,048	5,921,281

14. In Kind Contributions Expense

Description	2023/2024	2022/2023
	KShs	KShs
Salaries and wages	61,920,295	
Medical supplies-Drawings Rights (KEMSA)	2,747,404	-
Pharmaceuticals and Non-Pharmaceutical Supplies (MEDS)	4,924,460	-
Total grants in kind	69,592,159	-

Notes to Financial Statements (Continued)

8. Rendering of Services-Medical Service Income

Description	2023/2024	2022/2023
	Kshs	Kshs
Pharmaceuticals	400,694	300,130
Physiotherapy	4,450	-
Laboratory	146,740	200,570
Radiology	133,600	48,100
ANC	195,060	
MOPC/NUTR	10,750	
MCH	115,000	
Registration and medical files	124,720	140,800
Inpatient	1,985,000	100,070
NHIF OUTPATIENT	195,060	3,578,480
Mortuary Services	507,120	187,580
Other medical services income-Exemp	-	275,050
Capitation Services	5,165,402	1,514,451
Total revenue from the rendering of services	8,983,595	6,345,231

9. Medical/ Clinical Costs

Description	2023/2024	2022/2023
	Kshs	Kshs
Food and Ration	926,510	921,970
Medical Records	320,000	-
Sanitary and cleansing Materials	396,400	325,000
Total medical/ clinical costs	1,642,910	1,246,970

10. Employee Costs

Description	2023/2024	2022/2023
	Kshs	Kshs
Salaries, wages, and allowances	1,194,524	1,090,831
Contributions to pension schemes	112,292	-
Staff medical expenses and Insurance cover	54,280	-
Other employee costs-Locum	643,000	186,000
Employee costs	2,004,096	1,276,831

Notes to Financial Statements (Continued)

15. Cash and Cash Equivalents

Description	2023/2024	2022/2023
	KShs	KShs
Current accounts	11,168	13,200
Total cash and cash equivalents	11,168	13,200

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

Description		2023/2024	2022/2023
Financial institution	Account number	KShs	KShs
a) Current account			
Kenya Commercial bank	1156755654	10,976	13,200
Kenya Commercial bank	1156754364	192	-
Grand total		11,168	13,200

16. Receivables From Exchange Transactions

Description	2023/2024	2022/2023
	KShs	KShs
Medical Services Receivables	1,696,757	423,950
Total receivables	1,696,757	423,950

16 (a). Analysis of Receivables From Exchange Transactions

Description	2023/2024		2022/2023	
	Kshs		Kshs	
	2023/2024	% of the total	2022/2023	% of the total
Less than 1 year	1,078,500	64%	423,950	100%
Over 1 year	618,257	36%		
Total (a+b)	1,696,757	100%	423,950	100%

Notes to Financial Statements (Continued)

17. Receivables From Non-Exchange Transactions

Description	2023/2024	2022/2023
	KShs	KShs
Transfers from the County Government	-	-
Total	-	-

17 (a) Analysis of Receivables From Non-Exchange Transactions

Description	2023/2024		2022/2023	
	Kshs		Kshs	
	2023/2024	% of the total	2022/2023	% of the total
Less than 1 year			500,000	
Between 1- 2 years				
Total			500,000	

18. Inventories

Description	2023/2024	2022/2023
	KShs	KShs
Pharmaceutical and Non-Pharmaceutical Supplies	1,688,421	
Total	1,688,421	-

Kyuso Level IV Hospital (Kitui County Government)
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Notes to the Financial Statements (Continued)

19. Property, Plant and Equipment

Description	Land	Buildings and Civil works	Motor vehicles	Furniture, fittings, and office equipment	ICT Equipment	Plant and medical equipment	Capital Work in progress	Total
	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
Cost								
At 1 July 2023								
Additions								
Disposals								
Transfers/adjustments								
At 30th Jun 2023								
At 1 July 2023								
Additions								
Disposals								
Transfer/adjustments								
At 30th Jun 2023								
Depreciation and impairment								
At 1 July 2023								
Depreciation for the year								
Disposals								
Impairment								
At 30 June 2023								

Kyuso Level IV Hospital (Kitui County Government)

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Description	Land	Buildings and Civil works	Motor vehicles	Furniture, fittings, and office equipment	ICT Equipment	Plant and medical equipment	Capital Work in progress	Total
	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
At July 2023								
Depreciation								
Disposals								
Impairment								
Transfer/adjustment								
At 30th June 2023								
Net book values								
At 30 th Jun 2023 (previous)								
At 30 th Jun 2023 (current)								

The hospital has items of Property, Plant and Equipment in its list of assets. However, the items have not been valued resulting to nil balances in the PPE schedule. We are looking forward to perform a valuation of all the assets.

Notes to the Financial Statements (Continued)

20. Trade and other Payables

Description	2023/2024		2022/2023	
	KShs		KShs	
Trade payables	1,587,902		724,880	
Employee dues	490,570			
Third-party payments (NHIF and NSSF)	24,510			
Total trade and other payables	2,102,982		724,880	
Ageing analysis:	2023/2024	% of the Total	2022/2023	% of the total
Under one year	1,865,462	89%	724,880	100%
1-2 years	237,520	11%	-	0%
Total	2,102,982	100%	724,880	100%

21. Cash Generated from Operations

Description	2023/2024		2022/2023	
	KShs		KShs	
Surplus for the year before tax	1,081,094		497,038	
Adjusted for:			-	
Depreciation			-	
Non-cash grants received			-	
Working Capital adjustments				
Increase in inventory	(1,688,421)		-	
Increase in receivables	(772,807)		(923,950)	
Increase in payables	1,378,102		724,880	
Net cash flow from operating activities	(2,032)		297,968	

Notes to the Financial Statements (Continued)

22. 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 company'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 company 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 company's management based on prior experience and their assessment of the current economic environment. The carrying amount of financial assets recorded in the financial statements representing the entity's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
At 30 June 2023 (previous year)				
Receivables from exchange transactions	423,950	423,950		
Receivables from –non-exchange transactions	500,000	500,000		
Bank balances	13,200	13,200		
Total	937,150	937,150		
At 30 June 2023 (current year)				
Receivables from exchange transactions	1,696,757	1,696,757		
Receivables from –non-exchange transactions				
Bank balances	11,168	11,168		
Total	1,707,925	1,707,925		

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Notes to the Financial Statements (Continued)

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the company 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. The board of management sets the company'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 company 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 2023				
Trade payables				
Total				
At 30 June 2024				
Trade payables				
Total				

Notes to the Financial Statements (Continued)

(iii) Market risk

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

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

a) Foreign currency risk

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

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

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

Notes to the Financial Statements (Continued)

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

Foreign currency sensitivity analysis

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

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

b) Interest rate risk

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

Management of interest rate risk

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

Notes to the Financial Statements (Continued)

Sensitivity analysis

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

Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of financial performance if current floating interest rates increase/decrease by one percentage point as a decrease/increase of KShs xxx (2024: KShs xxx). A rate increase/decrease of 5% would result in a decrease/increase in the surplus of KShs xxx (2024 – 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	2023/2024	2022/2023
	Kshs	Kshs
Revaluation reserve		
Retained earnings		
Capital reserve		
Total funds		
Total borrowings		
Less: cash and bank balances		
Net debt/ <i>(excess cash and cash equivalents)</i>		
Gearing		

Kyuso Level IV Hospital (Kitui County Government)
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Notes to the Financial Statements (Continued)

23. 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.

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

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

Description	2023/2024	2022/2023
	Kshs	Kshs
Transactions with related parties		
a) Services offered to related parties		
Services to NHIF	1,696,757	423,950
Sales of services		
Total		
b) Grants from the Government		
Grants from County Government		500,000
Donations in kind		
Total		
c) Expenses incurred on behalf of related party		
Payments of salaries and wages		
Payments for goods and services		
Total		

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Description	2023/2024	2022/2023
	Kshs	Kshs
d) Key management compensation		
Directors' emoluments		
Compensation to the medical Sup		
Compensation to key management		
Total	1,696,757	923,950

24. Segment Information

The Hospital operates in Mwingi North Sub-County, Kitui County

25. Events after the Reporting Period

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

26. Ultimate and Holding Entity

The Hospital is a Semi- Autonomous County Government Agency under the Ministry of Health. Its ultimate parent is the County Government of Kitui.

27. Currency

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

20. Appendices

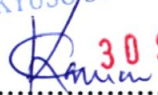
Appendix 1: Progress on Follow Up of Auditor Recommendations

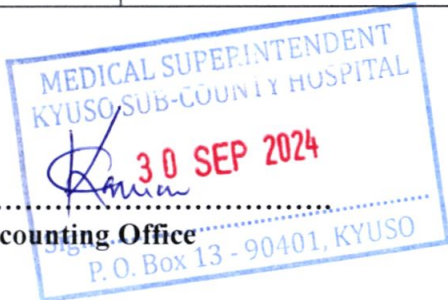
The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have provided the time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
1	Non-Disclosure of Employee Costs Paid by the County Government	The management acknowledges the audit findings on employee costs. However, the management has not resolved the issue but has provided and disclosed the employee costs paid by the county government in the financial year 2023/2024.	Not Resolved	June 2025
2	Non-Disclosure of Donated Drugs	The management acknowledges the audit findings on donated drugs. However, we have provided a total amount of drugs and disclosed in the subsequent financial year.	Not Resolved	June 2025
3	Management of NHIF Claims – Variances in Receivables from Exchange Transactions	The management acknowledges the audit findings on receivable variances. The management is engaging NHIF office for a reconciliation.	Not Received	June 2025
4	Unconfirmed Inventory Balance	The management acknowledges the audit findings on inventory balances. However, the management has provided and disclosed a confirmed balance of inventory in the financial year 2023/2024.	Not Resolved	June 2025

Kyuso Level IV Hospital (Kitui County Government)
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5	Non-Disclosure of Property, Plant and Equipment	The management acknowledges the auditor's observation identified. The County Government of Kitui commits to conduct the valuation of all the county assets to be disclosed in the Financial Statements.	Not Resolved	June 2025
6	Lack of a Functional Hospital Management Committee	The hospital management has noted the audit observations. The management has engaged the Ministry of Health and Sanitation to appoint a Board which will actively oversee administration of the funds, promote the development, approve plans, programs and estimates of the hospital.	Not Resolved	June 2025
7	Failure to Maintain Fixed Assets Register.	The management acknowledges the auditor's observation on Assets Register. However, the hospital maintains an updated list of assets whose valuation has not been done. The County Government of Kitui commits to conduct the valuation of all the county assets.	Not Resolved	June 2025
8	Expiry of Medical Supplies	The management acknowledges the auditor's observation on expired medical supplies. However, the ministry of Health and Sanitation has a HPT department and has appointed a committee to manage selection, procurement, receiving, distribution, accountability and use of Health products and technologies. It has further put in place standard operating procedures and guidelines on handling HPTs and also guidelines on receiving, distribution, redistribution and handling donated HPTs which form the majority of expiries	Not Resolved	June 2025


Accounting Office
 P. O. Box 13 - 90401, KYUSO



Kyuso Level IV Hospital (Kitui County Government)

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5	Non-Disclosure of Property, Plant and Equipment	The management acknowledges the auditor's observation identified. The County Government of Kitui commits to conduct the valuation of all the county assets to be disclosed in the Financial Statements.	Not Resolved	June 2025
6	Lack of a Functional Hospital Management Committee	The hospital management has noted the audit observations. The management has engaged the Ministry of Health and Sanitation to appoint a Board which will actively oversee administration of the funds, promote the development, approve plans, programs and estimates of the hospital.	Not Resolved	June 2025
7	Failure to Maintain Fixed Assets Register.	The management acknowledges the auditor's observation on Assets Register. However, the hospital maintains an updated list of assets whose valuation has not been done. The County Government of Kitui commits to conduct the valuation of all the county assets.	Not Resolved	June 2025
8	Expiry of Medical Supplies	The management acknowledges the auditor's observation on expired medical supplies. However, the ministry of Health and Sanitation has a HPT department and has appointed a committee to manage selection, procurement, receiving, distribution, accountability and use of Health products and technologies. It has further put in place standard operating procedures and guidelines on handling HPTs and also guidelines on receiving, distribution, redistribution and handling donated HPTs which form the majority of expiries	Not Resolved	June 2025

MEDICAL SUPERINTENDENT
 KYUSO SUB-COUNTY HOSPITAL
 30 SEP 2024
 Sign: *Kaman*
 Accounting Office - 90401, KYUSO

Kyuso Level IV Hospital (Kitui County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2024

Appendix II: Inter-Entity Confirmation Letter

Name of Transferring entity: Kitui County Government - Treasury

Name of Beneficiary entity: Kyuso Level IV Hospital

Confirmation of amounts received by Kyuso Level IV Hospital as at 30 th June 2024					
Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
REC/0001090112	14/08/2023	600,000	-	600,000	Received
REC/0001091139	13/09/2023	600,000	-	600,000	Received
REC/0001091951	29/09/2023	600,000	-	600,000	Received
REC/0001093319	27/10/2023	600,000	-	600,000	Received
REC/0001094631	01/12/2023	600,000	-	600,000	Received
REC/0001095886	04/01/2024	600,000	-	600,000	Received
REC/0001097609	02/02/2024	600,000	-	600,000	Received
REC/0001098972	06/03/2024	600,000	-	600,000	Received
REC/0001099832	04/04/2024	600,000	-	600,000	Received
REC/0001100194	19/04/2024	2,675,150	-	2,675,150	Received
REC/0001100734	16/05/2024	600,000	-	600,000	Received
REC/0001101857	10/06/2024	202,460	-	202,460	Received
Total		8,877,610		8,877,610	Received

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

Head of Accounts Department - Disbursing Entity:

Name *Anastasia Kamini* Sign *[Signature]* Date *30-09-2024* .

*Kyuso Level IV Hospital (Kitui County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2024*

Head of Accounts Department - Beneficiary Entity:

Name *Teddy Kijalo* Sign  Date *30-09-2024*