

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

NUU LEVEL 4 HOSPITAL

**FOR THE YEAR ENDED
30 JUNE, 2024**

COUNTY GOVERNMENT OF KITUI

PAPERS LAID	
DATE	6/3/2025
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COMMITTEE	
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OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
MACHAKOS HUB.

31 DEC 2024

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NUU 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
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.

2. Key Entity Information and Management

(a) Background information

Nuu Hospital is a level (4) hospital established under gazette notice number Vol.CXXII-No.24 and is domiciled in Kitui County under the Health Department. The hospital is governed by a Board of Management.

(b) Principal Activities

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

(c) Key Management

The management is under the following key organs:

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

(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.	CECM Finance	Peter Kilonzo
2.	CECM Health and sanitation.	Ruth Koki
3.	Chief Officer Finance	CPA. John Makau
4.	Chief Officer Medical Services	Dr Benson Musyoka
5.	Medical Superintendent	Dr . Byran Makini

(e) Fiduciary Oversight Arrangements

- 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.
- Parliamentary committees
- Other oversight committees

Key Entity Information and Management (continued)

(f) Nuu Level IV Headquarters

P.O. Box 16-90400
NUU
MWINGI, KENYA

(g) Nuu Level IV Contacts

Telephone: (+254) 736114288
E-mail: nuusdh@gmail.com
Website: www.kitui.go.ke

(h) Nuu Level IV Bankers

Cooperative 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.	Dr. James Kimanzi	Board Secretary.
2.	Alex Mutemi	Sub-County Administrator
3.	Margaret Nzanze	Member representing business community
4.	David Paul	Member Representing professional Groups
5.	Peninah Mwikali	Member Representing Active Women Groups
6.	Rev. Paul Ngii	Member Representing Faith Based Organizations
7.	Racheal Kalinda	Member Representing Youth.
8.	John Mbuvi	Member Representing people living with Disability

4. Key Management Team

Ref	Management	Details
1.	Dr. James Kimanzi	Medical Superintendent
2.	 Mary Musili.	Head of Administration YOB.1987 Experince.11 Years Qualifications; Qualifications – Bachelor of Commerce (Finance)
3.	 CPA. Charles Kariuki.	Head of Finance YOB :1987 Experience :12 years Qualifications – Bachelor of Commerce (Finance) -Certified Public Accountant(CPAK)
4.	 Doreen Munyoki	Head of Nursing YOB :1983 Experience :12 years Qualifications – Bachelor of Commerce (Finance) -Certified Public Accountant(CPAK)

	 Shadrack Mutuku.	Head of Supply Chain. YOB :1993 Experience :6 years Qualifications – Bachelor's Degree Procurement and Supply Chain Management
5.	 Alex kanui	Head of Laboratory. YOB :1993 Experience :8 years Qualifications – Diploma in Medical imaging sciences
6.	 Vincent Mutuku	Head of Radiology YOB :1993 Experience :8 years Qualifications – Diploma in Medical imaging sciences.
7.	Peter Ukungu	Head of Clinical Department
8.	Erastus Syengo	Head of Nutrition
9.	Brian Mwanza.	Head of Records

5. Chairman’s Statement

I am pleased to present the annual report for the financial year 2023-2024 on behalf of NuU Hospital. As the Chairman of the Board of Management, it is my honor to provide you with a summary of our key activities, successes, challenges, and the outlook for the future.

Throughout 2023 to 2024 NuU Hospital has remained committed to its mission of providing high-quality healthcare services to our community. We have achieved several notable milestones:

1. Patient Care Excellence: We have continued to focus on delivering exceptional patient care. Our dedicated medical and administrative teams have worked tirelessly to ensure the well-being and comfort of our patients.

Challenges:

Despite our achievements, we have encountered certain challenges:

2. Resource Management: Like many healthcare institutions, we faced resource constraints, including shortages of medical supplies and increased demand for healthcare services.

The Way Forward - Future Outlook:

Looking ahead, we are optimistic about the future of the Hospital.

3. Expanded Services: The Hospital plans to open and operationalize our theatre and expand our medical specialties, and reach out to underserved areas to fulfil our commitment to comprehensive healthcare accessibility.

5. Patient-Centric Approach: Our focus will remain on putting patients at the centre of our efforts. We will enhance patient experience, improve communication, and provide personalized care tailored to individual needs.

In conclusion, I extend my sincere gratitude to our dedicated staff, loyal patients, stakeholders, and the community for their unwavering support. The Hospital will continue to be a beacon of healthcare excellence, dedicated to improving lives through compassionate, quality care.

.....

Name

Chairman to the Board

6. Report of The Medical Superintendent

Dear Members of the Governing Body,

I am pleased to present the Report of the Chief Executive Officer for 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.

Key Activities and Achievements:

1. **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.
2. **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.

Financial Performance: Despite the challenges of financial constraints, I am pleased to report that our hospital has maintained financial stability. While the healthcare industry has faced economic uncertainties, prudent financial management, cost control measures, and County government support programs have helped us weather the storm. Our financial reserves remain strong.

Looking Ahead: As we move forward, our focus will remain on delivering patient-centred care, and maintaining financial resilience. We are actively exploring opportunities for further collaboration with local healthcare providers.

In closing, I want to express my gratitude to our dedicated 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



.....
Name

Secretary to the Board

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.

NUU Level IV Hospital has 2 strategic pillars and objectives within the current Strategic Plan for the FY 2023- 2024

These strategic pillars:

Pillar 1: Provide Reliable and accessible Medical services to all citizen.

Pillar 2: To provide services to all patients Satisfactory.

NUU level IV Hospital develops its annual work plans based on the above pillars. Assessment of the Board's performance against its annual work plan is done on a quarterly basis. The Hospital achieved its performance targets set for the FY 2023/2024 period for its 2 strategic pillars, as indicated in the diagram below:

Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
Provide Reliable and accessible Medical services to all citizen	To improve access to healthcare services for the community.	Reduce the waiting time for medical consultation by 15%.	Regular monitoring and evaluation of consultation time.	Waiting time for medical consultation was reduced by 20%, surpassing the goal.
To provide services to all patients Satisfactory.	To enhance the quality of healthcare services and patient satisfaction	Achieve a patient satisfaction score of 90%.	Regular monitoring and evaluation of medical processes	Patient satisfaction score reached 92%, exceeding the target

8. Corporate Governance Statement

The current Board of Management for Nuu Level IV Hospital was gazetted on 25th June 2021 under gazette notice number 2808.

Nuu is dedicated to upholding the highest standards of corporate governance to ensure transparency, accountability, and integrity in all facets of its operations. Our governance framework is designed to promote effective decision-making, protect the interests of our stakeholders, and enhance the trust and confidence of the communities we serve.

The Hospital Board is responsible for providing strategic leadership and oversight of the hospital's affairs. Comprised of individuals with diverse expertise and backgrounds, the Board ensures that the hospital operates in accordance with its mission, vision, and values while complying with applicable laws, regulations, and ethical standards

9. Management Discussion and Analysis

Clinical/Operational Performance:

Indicator	FY 2021/2022	FY 2022/2023	FY 2023/2024
Bed Capacity	17beds	17beds	17beds
Overall Patient Attendance	2	10	7
Accident and Emergency Attendance	-	-	-
Specialized Clinic Attendance	4,746	7,199	8,244
Avg. Length of Stay (in days)	10days	5days	5
Bed Occupancy Rate	0.03%	0.16%	0.16%
Mortality Rate	-	-	-
Surgical Theatre Utilization	-	-	-

Clinical/Operational Performance Trends:

Our bed capacity has gradually increased over the three years, accommodating more patients.

Overall patient attendance has steadily risen, reflecting increased demand for our services.

Specialized clinic attendance has also grown, demonstrating increased utilization of specialized services.

The average length of stay has not changed much despite the increase in patient, suggesting enhanced efficiency in patient care.

Bed occupancy rates have remained the same.

Our mortality rate has increased.

Surgical theatre we are in the process of operationalizing our theatre.

Financial Performance:

Utilization of Funds:

We have consistently invested in upgrading our medical equipment and facilities, which has improved patient care.

Financial Performance Trends:

Our revenue has grown steadily over the three years, primarily due to increased government support and patient fees.

We have prudently managed our funds, allocating them to critical areas of need to improve our healthcare services.

Key Projects and Investments:

Proper record maintenance for efficient patient data management.

Compliance with Statutory Requirements:

NUU HOSPITAL has consistently complied with all statutory requirements, including financial reporting, tax obligations, and adherence to healthcare regulations.

Major Risks Facing the Organization:

Dependency on county government: A reduction in county government funding poses a risk to our operations.

Staffing challenges: Staff are deployed from county government and as such having medical professionals remains a concern.

Healthcare regulatory changes: Adapting to evolving healthcare policies and regulations requires ongoing vigilance.

In conclusion, Nuu Hospital has made significant strides in improving both clinical/operational and financial performance over the years. We are committed to maintaining high standards of healthcare, enhancing our facilities, and fostering strategic partnerships for the benefit of our community. This MD&A reflects our dedication to transparency and accountability in delivering quality healthcare services.

10. Environmental And Sustainability Reporting

Nuu Hospital exists to transform lives. It's what guides us to deliver our strategy, putting the client/Citizen first, delivering health services, and improving operational excellence. Below is an outline of the organisation's policies and activities that promote sustainability.

Sustainability strategy and profile.

At Nu Hospital, our primary mission is to transform lives by placing our clients and citizens at the forefront of our strategy. We are committed to delivering health services while striving for operational excellence. Our sustainability efforts are aligned with this mission. Here is an overview of our sustainability strategy and profile.

Environmental performance

our waste management initiatives have resulted in a significant decrease in landfill waste.

Employee welfare

Our commitment to employee welfare is demonstrated through the following policies and practices. Hiring Process Kitui County Government hiring process is designed to be inclusive and considers gender ratios, diversity, and stakeholder engagement in decision-making.

Skills Development: We invest in continuous skills development for our employees through training programs and opportunities for career advancement. Appraisal and Rewards: Kitui County Government maintains appraisal and reward systems which are designed to recognize and incentivize employees for their contributions to sustainability and overall performance.

Occupational Safety and Health Act: We are fully compliant with the Occupational Safety and Health Act ensuring a safe and healthy working environment for our employees

- i) *Market place practices-***
 - a) *We uphold responsible competition practices by adhering to anti-corruption policies, engaging in ethical political involvement, promoting fair competition, and respecting our competitors.***
 - b) *Responsible Supply chain and supplier relations*** We maintain ethical business practices and honor our contracts with suppliers. We ensure fair payment practices and foster positive supplier relationships
 - c) *Responsible marketing and advertisement***
Our marketing practices are guided by ethical standards, and transparency,
 - d) *Product stewardship***
 - e) *We are committed to safeguarding consumer rights and interests by providing safe and high-quality services.***
- ii) *Corporate Social Responsibility / Community Engagements***
We actively engage with our communities and practice corporate social responsibility through healthcare initiatives. Healthcare access, and overall community well-being.

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 *hospital's* affairs.

Principal activities

The principal activities of Nuu hospital is to provide quality Health care.

Results

The results of the hospital for the year ended June 30 2024 are set out on pages 1...to 5

Board of Management

The members of the Board who served during the year are shown on page vi to vii

Auditors

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

By Order of the Board


.....

Dr. James Kimanzi.

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 NuU level IV Hospital, which give a true and fair view of the state of affairs of the Hospital at the end of the financial year and the operating results of the Hospital for that year. The Board of Management is also required to ensure that the Hospital keeps proper accounting records which 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 is responsible for the preparation and presentation of NuU level IV Hospital financial statements, which give a true and fair view of the state of affairs of the Hospital for and as at the end of the financial year (period) ended on June 30, 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 financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012. The Board members are of the opinion that NuU Level IV Hospital financial statements give a true and fair view of the state of the Hospital transactions during the financial year ended June 30, 2024, and that of the Hospital 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 financial statements as well as the adequacy of the systems of internal financial control.

In preparing the financial statements, the Directors have assessed the Fund’s ability to continue as a going concern
Nothing has come to the attention of the Board of management to indicate that the NuU level IV 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

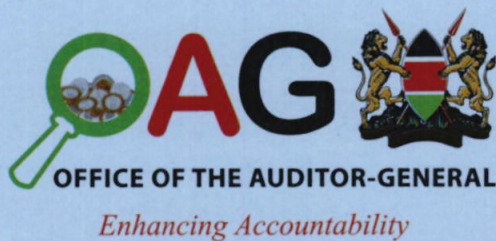
The Hospital’s financial statements were approved by the Board on _____ and signed on its behalf by:

.....
Name:
Chairperson
Board of Management

.....

Name: James Kimanzi.
Accounting Officer

REPUBLIC OF KENYA

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HEADQUARTERS
Anniversary Towers
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NUU 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 Nuu Level 4 Hospital - County Government of Kitui set out on pages 1 to 33, which comprise of the statement of financial

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Nuu 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 County Governments Act, 2012, the Health Act, 2017 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Non-Disclosure of Property, Plant and Equipment

The statement of financial position reflects Nil property, plant and equipment balance. However, review of Hospital records and physical verification revealed various assets including land, buildings, motor vehicle, furniture, computers and equipment which were not disclosed in the financial statements. Further, ownership documents for land were not provided for audit review.

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

2. Unsupported Trade and Other Payables

The statement of financial position reflects trade and other payables balance of Kshs.1,447,825 as disclosed in Note 20 to the financial statements. However, the supporting documents such as invoices, local purchase orders (LPO) and delivery notes were not provided for audit review. In addition, the balance includes trade and other payables amounting to Kshs.546,000 which have remained outstanding for more than three (3) years.

In the circumstances, the accuracy and completeness of trade and other payables balance of Kshs.1,447,825 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipt budget and actual amount on comparable basis of Kshs.8,144,035 and Kshs.7,228,835 respectively, resulting to under-funding of Kshs.915,200 or approximately 11% of the budget.

The under-funding may affect the planned activities and may impact negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Audit Matters

In the audit report of the previous year, several issues were raised under the 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 which have remained unresolved as at 30 June, 2024.

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

Review of Hospital records and interviews on verification of services offered, equipment used and medical specialists in the Hospital as 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 91 or approximately 90% of the authorized establishment.

Staff Requirements	Level 4 Hospital Standard	Number in Hospital	Variance	Percentage %
Medical Officers	16	1	15	94
Anesthesiologists	2	0	2	100
General Surgeons	2	0	2	100
Gynecologists	2	0	2	100
Pediatrics	2	0	2	100
Radiologists	2	0	2	100
Registered Community Health Nurses	75	9	66	88
Total	101	10	91	90

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

Service	Level 4 Standard	Actuals in the Hospital	Variance	Percentage %
Beds	150	17	133	89
Resuscitaire (2 in labor and 1 in theatre)	3	0	3	100
New born unit incubators	5	0	5	100
New born unit Cots	5	2	3	60
Functional ICU Beds	6	0	6	100
High Dependency Unit Beds	6	0	6	100
Renal unit with at least 5 dialysis machines	5	0	5	100
Two Functional operational theatres -Maternity & General	2	0	2	100

The deficiencies contravene the First Schedule of the 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. Failure to Transfer Revenue to County Revenue Fund Account

The statement of financial performance reflects rendering of services-medical service income amount of Kshs.2,144,035 as disclosed in Note 8 to the financial statements. However, the amount was not transferred to the County Revenue Fund Account for approval by the Controller of Budget before withdrawal. This is contrary to Regulation 81(1-3) of the Public Finance Management (County Governments) Regulations, 2015 which states that a Receiver of revenue shall promptly deposit into the County exchequer account all receipts due to the County Revenue Fund.

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

3. Lack of Hospital Management Board

During the financial year under review, the Hospital Board had not been established. Management indicated and provided a copy of the Kitui Health Facilities Improvement Financing Bill, 2024 which is awaiting approval by the County Assembly to provide for the formation of the Hospital Management Board. As a result, the annual report and the financial statements for the year ended 30 June, 2024 have not been signed by the

Chairman of the Hospital Board in accordance with the reporting framework prescribed for by the Public Sector Accounting Standards Board (PSASB).

In the circumstances, the Hospital may not achieve its strategic objectives.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Failure to Maintain Fixed Assets Register

The statement of financial position reflects Nil balances in respect to property, plant and equipment as disclosed in Note 19 to the financial statements. However, the Hospital does not maintain a fixed assets register to control its assets. This is contrary to Regulation 136(1) of the Public Finance Management (County Governments) 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. Further, review of records revealed that the Hospital had equipment which included X-ray and CR scanner which were not functioning and had not been serviced since May, 2024.

In the circumstances, the existence of an effective mechanism to safeguard assets could not be confirmed and Management was in breach of the law

2. Expiry of Medical Supplies

The statement of financial position reflects inventories balance of Kshs.477,218 as disclosed in Note 18 to the financial statements. Review of the stores records on pharmaceuticals and non-pharmaceuticals, revealed that five hundred and ninety-one (591) units of various drugs of undetermined value had expired.

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

3. Stock-Outs of Essential Medical Supplies

The statement of financial position reflects inventory balance of Kshs.477,218 as disclosed in Note 18 to the financial statements. Review of the Hospital stock cards for controlling stores indicated that the Hospital experienced stock out of medical supplies such as zinc sulfate monohydrate, 10ml syringes, cotton wool and ibuprofen tablets among others ranging from one hundred and sixty-five (165) days to four hundred and fifty (450) days.

In the circumstances, the effectiveness of internal controls on management of pharmaceutical and non-pharmaceutical inventories to achieve the Hospital mandate could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk Management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and Those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Hospital's ability to continue sustaining its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless 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.

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 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, SBS
AUDITOR-GENERAL

Nairobi

10 January, 2025

Nuu 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

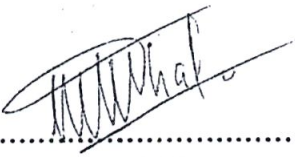
Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from the County Government	6	5,084,800	5,978,629
In-kind contributions from the County Government	7	30,175,694	-
		35,260,494	5,978,629
Revenue from exchange transactions			
Rendering of services- Medical Service Income	8	2,144,035	1,581,836
Revenue from exchange transactions		2,144,035	1,581,836
Total revenue		37,404,529	7,560,465
Expenses			
Medical/Clinical costs	9	1,252,840	1,687,350
Employee costs	10	1,412,000	1,055,400
Repairs and maintenance	11	1,111,530	922,300
General expenses	12	1,962,730	3,110,260
Transfer to county	13	1,142,894	666,506
In Kind contributions Expense	14	30,175,694	-
Total expenses		37,057,688	7,441,816
Net Surplus / (Deficit) for the year		346,841	118,649

The notes set out on pages 6 to 30 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:

.....
Chairman

Board of Management


.....
Charles kariuki
Head of Finance

ICPAK No: 31206

27/9/2024


.....
James Kimanzi.
Medical Superintendent

27/9/2024

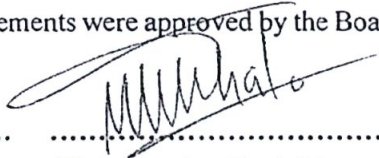
Nuu Hospital (Kitui County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2024

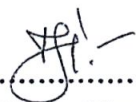
15. Statement of Financial Position As At 30th June 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Assets			
Current assets			
Cash and cash equivalents	15	480,316	309,090
Receivables from exchange transactions	16	81,688	-
Receivables from non-exchange transactions	17	915,200	500,000
Inventories	18	477,218	811,997
Total Current Assets		1,954,422	1,621,087
Non-current assets			
Property, plant, and equipment	19	-	-
Total Non-current Assets		-	-
Total assets (A)		1,954,422	1,621,087
Liabilities			
Current liabilities			
Trade and other payables	20	1,447,825	1,461,330
Total Current Liabilities		1,447,825	1,461,330
Non-current liabilities			
Total non-current liabilities		-	-
Total Liabilities (B)		1,447,825	1,461,330
Net assets (A-B)		506,597	159,757
Represented by:			
Revaluation reserve		-	-
Accumulated surplus/Deficit		506,597	159,756
Capital Fund		-	-
Net Assets		506,597	159,757

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

.....
Chairman
Board of Management


CPA. Charles Kariuki
Head of Finance
ICPAK No: 31306
 27/9/24


Dr, James Kimanzi
Medical Superintendent
 27/9/24

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

Description	Revaluation reserve	Accumulated surplus/Deficit	Capital	Total
			Fund	
As at July 1, 2022	-	41,107	-	41,107
Revaluation gain	-	-	-	-
Surplus/(deficit) for the year	-	118,649	-	118,649
Capital/Development grants	-	-	-	-
As at June 30, 2023	-	159,756	-	159,756
	-		-	
At July 1, 2023	-	159,756	-	159,756
Revaluation gain	-	-	-	-
Surplus/(deficit) for the year	-	346,841	-	346,841
Capital/Development grants	-	-	-	-
At June 30, 2024	-	506,597	-	506,597

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

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Transfers from the County Government		5,584,800	5,478,629
Rendering of services- Medical Service Income		2,144,035	1,581,836
Total Receipts		7,728,835	7,060,465
Payments			
Medical/Clinical costs		1,427,840	1,538,016
Employee costs		1,532,200	1,055,400
Repairs and maintenance		1,111,530	922,300
General expenses		2,343,144	2,610,260
Refunds paid out		1,142,894	666,506
Total Payments		7,557,608	6,792,482
Net cash flows from operating activities	21	171,227	267,983
Cash flows from investing activities			
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		171,227	267,983
Cash and cash equivalents as at 1 July 2023	15	309,090	41,107
Cash and cash equivalents as at 30 June 2024	15	480,316	309,090

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

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

Description	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilisation
	a	b	c=(a+b)	d	e=(c-d)	f=d/c%
	Kshs	Kshs	Kshs	Kshs	Kshs	
Revenue						
Transfers from the County Government	6,000,000	-	6,000,000	5,084,800	915,200	85%
Rendering of services- Medical Service Income	2,144,035	-	2,144,035	2,144,035	-	100%
Total income	8,144,035	-	8,144,035	7,228,835	915,200	89%
Expenses					-	
Medical/Clinical costs	1,300,000	-	1,300,000	1,252,840	47,160	96%
Employee costs	1,300,000	-	1,300,000	1,412,000	-112,000	109%
Repairs and maintenance	1,200,000	-	1,200,000	1,111,530	88,470	93%
General expenses	2,200,000	-	2,200,000	1,962,730	237,270	89%
Refunds	2,144,035	-	2,144,035	1,142,894	1,001,141	53%
Total expenditure	8,144,035	-	8,144,035	6,881,994	1,262,041	85%
Surplus for the period	-	-	-	346,841	(346,841)	

19. Notes to the Financial Statements

1. General Information

Nuu Level IV entity is established by and derives its authority and accountability from the county Government Act. The entity is wholly owned by the Kitui County Government and is domiciled in Kitui County in Kenya. The entity's principal activity is provision of Health Services.

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

3. Adoption of New and Revised Standards

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

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

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

Standard	Effective date and impact:
	<p>criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
<p>IPSAS 46 Measurement</p>	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
<p>IPSAS 47- Revenue</p>	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non-exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
<p>IPSAS 48- Transfer Expenses</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard</p>

Standard	Effective date and impact:
	for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.
IPSAS 49- Retirement Benefit Plans	<i>Applicable 1st January 2026</i> The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.

iii) Early adoption of standards

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

4. Summary of Significant Accounting Policies

a. Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other Government entities

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

ii) Revenue from exchange transactions

Rendering of services

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

b. Budget information

Board did not approve the original budget for FY 2023-2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the hospital recorded additional appropriations of on the FY 2023-2024 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.

Notes to the Financial Statements (Continued)

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.

Financial assets

Classification of financial assets

The entity classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held

Notes to the Financial Statements (Continued)

within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

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

Notes to the Financial Statements (Continued)

Fair value through surplus or deficit

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

Trade and other receivables

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

Impairment

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

Financial liabilities

Classification

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

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 Entity.

f. Provisions

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

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

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

g. Social Benefits

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

Notes to the Financial Statements (Continued)

h. Contingent assets

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

i. Nature and purpose of reserves

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

j. Changes in accounting policies and estimates

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

k. Employee benefits

Retirement benefit plans

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

Notes to the Financial Statements (Continued)

l. Related parties

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

m. 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 *Nuu* 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, *Nuu* also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

n. 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.

o. Comparative figures

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

Notes to the Financial Statements (Continued)

p. Subsequent events

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

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

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

Useful lives and residual values

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

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

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note xxx. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

Notes to Financial Statements (Continued)

6. Transfers from the County Government

Description	2023/2024	2022/2023
	KShs	KShs
Unconditional grants		
Operational grant	5,084,800	5,978,629
Total government grants and subsidies	5,084,800	5,978,629

6 b Transfers from The County Government

Name of the Entity sending the grant	Amount recognized to Statement of financial performance* KShs	Amount deferred under deferred income KShs	Amount recognised in capital fund.	Total grant income during the year	2022/2023
			KShs	KShs	KShs
Kitui County Government	5,084,800			5,084,800	5,978,629
Total	5,084,800			5,084,800	5,978,629

7. In Kind Contributions from The County Government

Description	2023/2024	2022/2023
	KShs	KShs
Salaries and wages	27,196,183	
Medical supplies-Drawings Rights (KEMSA)		
Pharmaceuticals and Non-Pharmaceutical Supplies	2,979,512	
Total grants in kind	30,175,694	

Notes to Financial Statements (Continued)

8. Rendering of Services-Medical Service Income

Description	2023-2024	2022-2023
	Kshs	Kshs
Pharmaceuticals	615,783	346,736
Non-Pharmaceuticals	-	-
Laboratory	281,529	340,000
Radiology	74,600	-
Orthopedic and Trauma Technology	34,240	-
Registration	290,383	110,000
Reproductive health	375,250	338,130
Paediatrics services	-	-
Farewell home services	472,250	447,000
Ambulance services	-	-
Total revenue from the rendering of services	2,144,035	1,581,866

9. Medical/ Clinical Costs

Description	2023-2024	2022-2023
	Kshs	Kshs
Laboratory chemicals and reagents	67,200	180,000
Food and Ration	587,070	468,000
Dressing and Non-Pharmaceuticals	141,500	253,000
Pharmaceutical supplies	60,000	-
Health information stationery	-	290,000
Sanitary and cleansing Materials	338,070	496,350
X-Ray/Radiology supplies	59,000	-
Total medical/ clinical costs	1,252,840	1,687,350

10. Employee Costs

Description	2023-2024	2022-2023
	Kshs	Kshs
Salaries, wages, and allowances	1,260,000	1,055,400
Contributions to pension schemes	102,000	-
Staff medical expenses and Insurance cover	50,000	-
Employee costs	1,412,000	1,055,400

Notes to the Financial Statements (Continued)

11. Repairs And Maintenance

Description	2023-2024	2022-2023
	Kshs	Kshs
Property- Buildings	670,530	602,300
Medical equipment	65,000	80,000
Office equipment	185,500	-
Furniture and fittings	90,000	155,000
Computers and accessories	-	85,000
Motor vehicle expenses	100,500	-
Total repairs and maintenance	1,111,530	922,300

12. General Expenses

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank charges	6,780	1,979
Electricity expenses	239,000	272,981
Fuel and Lubricants	304,655	-
Travel and accommodation allowance	693,200	796,500
Printing and stationery	376,745	346,800
Office running expenses	116,000	1,274,800
Water and sewerage costs		37,500
Telephone and mobile phone services	136,350	-
Other Fuels	90,000	379,700
Total General Expenses	1,962,730	3,110,260

13. Transfer to County Government

Description	2023/2024	2022/2023
	KShs	KShs
Transfer to County Government	1,142,894	666,506
Total transfer to county government	1,142,894	666,506

Notes to the Financial Statements (Continued)

14. In Kind Contributions Expense

Description	2023/2024	2022/2023
	KShs	KShs
Salaries and wages	27,196,183	
Medical supplies-Drawings Rights (KEMSA)		
Pharmaceuticals and Non-Pharmaceutical Supplies	2,979,512	
Total grants in kind	30,175,694	

15. Cash And Cash Equivalents

Description	2023-2024	2022-2023
	KShs	KShs
Current accounts	480,316	309,090
Total cash and cash equivalents	480,316	309,090

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

Description		2023-2024	2022-2023
Financial institution	Account number	KShs	KShs
a) Current account			
Cooperative Bank	01141399535301	480,316	309,090
Total		480,316	309,090

16. Receivables From Exchange Transactions

Description	2023-2024	2022-2023
	KShs	KShs
Medical services receivables	81,688	
Total receivables	81,688	

Notes to the Financial Statements (Continued)

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		%		%
Between 1- 2 years	81,688	%		%
Total (a+b)	81,688	%		%

17. Receivables From Non-Exchange Transactions

Description	2023-2024	2022-2023
	KShs	KShs
Transfers from the County Government	915,200	500,000
Total	915,200	500,000

17 a) Analysis of Receivables From Non-Exchange Transactions

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	2023-2024	% of the total	2023-2024	% of the total
Less than 1 year	915,200	%	500,000	%
Between 1- 2 years		%		%
Total (a+b)	915,200	%	500,000	%

18. Inventories

Description	2023-2024	2022-2023
	KShs	KShs
Pharmaceutical supplies	335,301	517,234
Non-Pharmaceutical supplies	141,912	294,763
Total	477,218	811,997

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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 2022 (previous year)	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
Transfers/adjustments	-	-	-	-	-	-	-	-
At 30th Jun 2023	-	-	-	-	-	-	-	-
At 1 July 2023 (current year)	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
Transfer/adjustments	-	-	-	-	-	-	-	-
At 30th Jun 2024	-	-	-	-	-	-	-	-
Depreciation and impairment								
At 1 July 2022 (previous year)	-	-	-	-	-	-	-	-
Depreciation for the year	-	-	-	-	-	-	-	-

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Disposals		-	-	-	-	-	-	-
Impairment		-	-	-	-	-	-	-
At 30 June 2023		-	-	-	-	-	-	-
At July 2023 (current year)		-	-	-	-	-	-	-
Depreciation		-	-	-	-	-	-	-
Disposals		-	-	-	-	-	-	-
Impairment		-	-	-	-	-	-	-
Transfer/adjustment		-	-	-	-	-	-	-
At 30th June 2024		-	-	-	-	-	-	-
Net book values								
At 30 th Jun 2023 (previous)	-	-	-	-	-	-	-	-
At 30 th Jun 2024 (current)	-	-	-	-	-	-	-	-

Notes to the Financial Statements (Continued)

20. Trade and other Payables

Description	2023-2024		2022-2023	
	KShs		KShs	
Trade payables	1,447,825		1,461,330	
Employee dues				
Third-party payments (e.g. unremitted payroll deductions)				
Total trade and other payables	1,447,825		1,461,330	
Ageing analysis:	2023-2024	% of the Total	2022-2023	% of the total
Under one year	901,825	62%		%
1-2 years		%		%
2-3 years		%		%
Over 3 years	546,000	37%		%
Total	1,447,825	%	1,461,330	100%

21. Cash Generated from Operations

X	2023/2024		2022-2023	
	KShs		KShs	
Surplus for the year before tax	424,909		118,649	
Adjusted for:				
Contribution to impairment allowance	-		-	
Working Capital adjustments				
Increase in inventory	171,403		(811,996)	
Increase in receivables	(411,580)		(500,000)	
Increase in payables	(13,505)		1,461,330	
Increase in payments received in advance	-			
Net cash flow from operating activities	171,227		267,983	

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

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

(i) Credit risk

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

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
At 30 June 2023 (previous year)				
Receivables from exchange transactions				
Receivables from –non-exchange transactions	500,000	500,000		
Bank balances	-	-		
Total	500,000	500,000		
At 30 June 2024 (current year)				
Receivables from exchange transactions				
Receivables from –non-exchange transactions	915,200	915,200		
Bank balances	480,316	480,316		
Total	1,395,516	1,395,516		

Notes to the Financial Statements (Continued)

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the hospital has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The board of management sets the hospital's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

(ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the hospital's board of management who have built an appropriate liquidity risk management framework for the management of the entity's short, medium and long-term funding and liquidity management requirements. The entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the hospital under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
At 30 June 2023				
Trade payables			1,461,330	1,461,330
Current portion of borrowings				
Provisions				
Deferred income				
Employee benefit obligation				
Total			1,461,330	1,461,330
At 30 June 2024				
Trade payables			1,447,825	1,447,825
Current portion of borrowings				
Provisions				
Deferred income				
Employee benefit obligation				
Total			1,447,825	1,447,825

Notes to the Financial Statements (Continued)

(iii) Market risk

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

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

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

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 *Nuu*, holding 100% of the *Nuu* 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

Notes to the Financial Statements (Continued)

Description	2023/2024	2022/2023
	Kshs	Kshs
Transactions with related parties		
a) Services offered to related parties		
Services to other Hospitals	-	-
Total	-	-
b) Grants from the Government		
Grants from County Government	5,084,800	5,978,629
Grants from the National Government Entities	-	-
Total	5,084,800	5,978,629
Total	5,084,800	5,978,629

24. Events after the Reporting Period

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

25. Ultimate and Holding Entity

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

26. Currency

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

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20. Appendices

Appendix 1: Progress on Follow Up of Auditor Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.


Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Variances between the financial statements and supporting schedules	The hospital management is engaging the hospital management in office then and the accountant who prepared the financial statement to assist In providing the payment vouchers and expenditure schedules used to prepare the financial statements so that we can reconcile the variances.	Not resolved	June 2024
2	Unsupported expenditure on Employee costs	The hospital management agrees the auditors' findings and commits to ensure i. All the payment vouchers are pre-numbered ii. The payroll data is approved/Authorized by a senior officer iii. All the payroll data and supporting documents are well kept	Not resolved	June 2024
3	Unsupported standing imprest	The hospital management will provide the supporting documents for the imprest claims for audit review.	Not resolved	June 2024

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4	Unsupported General Expenses	The Hospital management is liaising with the previous hospital management to assist in providing all the payment vouchers that will help in updating the cash book, preparations of ledgers and trial balance.	Not resolved	June 2024
5	Unsupported cash and cash Equivalents	The hospital management agrees with the auditors finding that we did not carry board of survey as it is required. The hospital management did not have the capacity and resources to carry the board of survey but we have engaged the Kitui county government which is currently assisting. Bank reconciliations for the financial year will be prepared and the cash book will be updated to reflect the correct financial positions. The correct and authentic bank balances were presented for audit.	Not resolved	June 2024
6	Unexplained transactions in the revenue Account	The Nuu revenue account-01141399535300 is not the same as the Kitui County revenue account-1140752855. The hospital is doing a follow up with the bank to understand the nature of the transactions that happened during the period.	Not resolved.	June 2024
8	Undisclosed property, plant and equipment other Payables	Management acknowledges that there have been deficiencies in terms of maintaining an updated fixed asset register and valuation of assets. The hospital received all its assets from the county government and not in possession of documents used to acquire the assets thus difficult to ascertain the cost of the assets. The hospital management do not have the capacity to carry out the assets valuation. We have started the process of engaging the county government to assist us with personnel and resources that can assist us in valuations of the assets The	Not resolved	June 2024

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		hospital management is also currently doing a follow up on the process of acquiring the hospital land ownership documents.		
9	Undisclosed trade and other Payables	The hospital management acknowledges omission of the pending bills in the preparation of financial statements since at the time of preparation the pending bills were under review by the county pending bills committee which was sitting at the time. The hospital management commits to disclose the pending bills as required by the law.	Not resolved	June 2024



.....
Dr. James Kimanzi
Accounting Officer

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Appendix II: Projects Implemented by The Entity

Projects

Projects implemented by the Hospital Funded by development partners

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

Status of Projects completion

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

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

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Appendix III: Inter-Entity Confirmation Letter

Name of Transferring entity... *COUNTY GOVERNMENT OF KITUI*

Name of Beneficiary entity... *NUU LEVEL 4 HOSPITAL*

Confirmation of amounts received by NuU level iv hospital Hospital as at 30 th June 2024							
Amounts Disbursed by [SC/SAGA/Fund] (KShs) as at 30th June 2024						Amount Received by Hospital (KShs) as at 30th June 2024	Differences (KShs) (F)=(D-E)
Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D)=(A+B+C)		
REC/0001090101	14-Aug-24	500,000	-	-	500,000		-
REC/0001091128	13-Sep-24	500,000	-	-	500,000		-
REC/0001091940	29-Sep-24	500,000	-	-	500,000		-
REC/0001093316	27-Oct-24	500,000	-	-	500,000		-
REC/0001094652	1-Dec-24	500,000	-	-	500,000		-
REC/0001095890	4-Jan-24	500,000	-	-	500,000		-
REC/0001097613	2-Feb-24	500,000	-	-	500,000		-
REC/0001098964	6-Mar-24	500,000	-	-	500,000		-
REC/0001099821	4-Apr-24	500,000	-	-	500,000		-
REC/0001100748	16-May-24	500,000			500,000		
REC/000110186	28-Apr-24	84,800	-	-	84,800		-
Total		5,084,800	-	-	5,084,800	-	-

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

Head of Accounts Department - Disbursing Entity:

Name Sign Date

Head of Accounts Department - Beneficiary Entity:

Name Charles Karuki Sign  Date.....