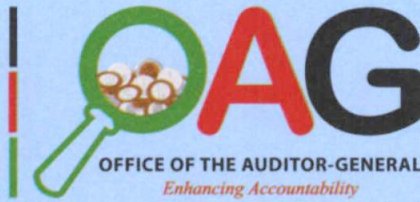


REPUBLIC OF KENYA



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REPORT

OF

THE AUDITOR-GENERAL

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ON

JIBANA SUB – COUNTY LEVEL 4
HOSPITAL

FOR THE YEAR ENDED
30 JUNE, 2025

COUNTY GOVERNMENT OF KILIFI

2



JIBANA SUB COUNTY LEVEL 4 HOSPITAL (Kilifi County Government)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2025

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

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1. Acronyms & Glossary of Terms

CSR	Corporate Social Responsibility
OSHA	Occupational Safety and Health Administration
PFMA	Public Financial Management Act
MED SUP	Medical Superintendent
HMT	Hospital Management Team
JSCH	Jibana sub county hospital
CECM	County Executive Committee member
DOH	Department of Health
SHIF	Social Health Insurance Fund
SHA	Social Health Authority
HMB	Hospital Management Board
FBO	faith-based organisation
PHO	Public health officer
BSCN	Bachelor of Science in Nursing
KRCHN	Kenya Registered Community Health Nurse
CHEW	Community Health Extension Worker
HRIO	Health Records Information Officer
ICPAK	Institute of Certified Public Accountancy of Kenya
HSIF	Hospital Service Improvement Fund
FY	Financial Year
FIF	Facility Improvement Fund
OPD	Outpatient department

IPD	Inpatient department
ARV	Antiretroviral
TB	Tuberculosis
USAID	United States Agency for International Department
I/C	In Charge
KEMSA	Kenya Medical Supplies Authority
HMB	Hospital Management Board
UHC	Universal Health Coverage
DOH	Department Of Health
CME	Continuous Medical Education
IPC	Infection Prevention Committee
Fiduciary Management	Key management personnel who have financial responsibility in the entity.

2. Key Entity Information and Management

(a) Background information

Jibana sub county Hospital is a level (4) hospital established under gazette notice number CXII-NO.36 of April 1st 2010 and is domiciled in Kilifi County under the Health Department. The hospital is governed by a board of management

(b) Principal Activities

i. VISION

The Vision of JSCH is to provide excellent, efficient, accessible, equitable and affordable health care system for all

i. MISSION

The principal activity/ mission of the hospital is participate in the provision of high quality promotive, preventive, curative and rehabilitative health care services to all

ii. COREVALUE

1. Professionalism and integrity.
2. Customer focus.
3. Teamwork.
4. Improved corporate governance.
5. Innovative creativity.
6. Relevance and impact.
7. Equity and Equality.
8. Security and safety.

(c) Key Management

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

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

(d) Fiduciary Management

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

No.	Designation	Name
1.	Medical Superintendent	Festus mangi yaa
2.	Head of finance	Fred Mumba
3.	Head of supply chain	Nicholus chando
4.	Head of nursing	Claris kasichana
5.	Head of pharmacy	Ngombo chilango

(e) Fiduciary Oversight Arrangements

i. The County Assembly

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

ii. The Controller of Budget

The controller of budget has fiduciary oversight role of the County Government under article 22(5) of the Constitution of Kenya, 2010 by approving withdrawal from the public funds only when satisfied that is authorized by law.

iii. County executive committee

The County Executive Committee exercise executive authority in accordance with the constitution and county legislation.

iv. Internal Auditor Department

The internal Audit Department of the County Government of Kilifi ensures that the internal control exist and are adhered to. The internal Audit reports to the county Audit Committee.

- (f) Entity Headquarters**
 Jibana sub county hospital,
 P.O. Box 183-80105
 Kaloleni Kenya

(g) Entity Contacts

Telephone: (+254) 93745785
E-mail: jibanahospital@gmail.com

(h) Entity Bankers
Cooperative Bank
Kilifi branch
P. OBox96-80108
Kilifi.

(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


Kilifi Plaza
Hospital Road
P.O Box 519-80108
Kilifi,
Kenya

3. The Board of Management




	Name	Details of qualifications and experience	Photo
1.	Mr.Reynolds Mwalukombe	Mr.mwalukombe born 1 st June1972 is the chairperson of the hospital board he holds a degree in bachelor of law and bachelor of social law at shivaji university, India. Working as a lecturer at bishop lectures technical university for 11 years	
2.	Mr.Augustus Mgute	Mr.Mgute was born in 1959.he is the vice chairman of board he holds certificate in nursing and midwifery at st.lukes hospital and pumuani maternity in Nairobi. He is also a retired nurse.	
3.	Mr Festus Yaa	Mr. Yaa was born in 23 rd march 1985.he is the hospital medical superintendent and the secretary of the hospital board. He holds diploma in clinical medicine and surgery. He is an employee of kilifi county	


		government since 2014 discharged duties as clinical officer also played a roll of medical superintendent and administration	
4.	Mr. Hezron Tsuma	He was born in 15 th June 1982.he is a member of the hospital board and he holds bachelor's degree in computer sciences 2 nd class upper division currently he is working as a business man at kaloleni	
5.	Mr.Japhet Ria	He was born 5/01/1980. He is a member of the hospital board and he holds a master in business administration at Kenya Methodist university. He was also a business man and a C.E.O of donex enterprises limited currently a member cancellers at pwani university	

6.	Mrs. Mercy Mkala	Mrs. Mkala was born 29 th September 1987. She is a member of the hospital board and she holds a diploma in community development and social work at global institute of management and commerce working as loan officer at olion ventures for 4 years	
7.	Mrs. Loice Madzundu	Mrs. Loice was born 1 st January 1966 is a member of the hospital board and she holds a certificate in motor vehicle electrician grade 11, working as a community health promoter for 16 years	
8.	Mrs. Katrina Tsuma	Mrs. Katrina was born in 12 th April 1992. She is a member of the hospital board and she holds a certificate in beauty and salonist therapy currently working as a salonist at Mombasa.	

9.	Mr. John Chachi	He was born 1965, He is a member of the hospital board and he holds he also represent the disable in the community and holds a diploma in bible theology with ART and currently a pastor at east African Pentecostal church.	
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4. Key Management Team

Name	Details of qualifications and experience	Designation	Photo
Mr festus mangi yaa	Mr. Yaa is the hospital in charge and the secretary of the hospital board who holds diploma in clinical medicine and surgery. He is a employee of kilifi county government since 2014 discharged duties as clinical officer also played a roll of medical superintendent and administration	Medical superintendent	
Mrs Claris kasichana	Mrs kasichana is the matron of the hospital and a nursing officer in charge. She holds a degree in midwifery BSCM/KRCHN	Nursing officer in charge	
Mr fred mumba	Mr Fred is the accountant in charge. He holds a master's in business administration .CPA K	Head of finance	

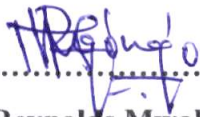
Mrs Josephine Kioko	She is the chief health administrator officer and she holds a degree in business administration.	Hospital administrator	 A portrait photograph of Mrs Josephine Kioko, a woman with dark hair and glasses, wearing a patterned top, set against a red background.
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5. Chairman's Statement

JSCH exists and operates within a broader socio-economic and political context. The understanding of this environment is critical in enabling the hospital to position itself strategically to take advantage of emerging opportunities and deal with threats. Of fundamental importance in this environment is government policy. As a public hospital, JSCH is governed by the policies and regulations set forth by both the Ministry of Health and the County department of health services. JSCH main mandate is to provide curative and rehabilitative services. It offers specialized clinical services in various disciplines. It serves as a centre for research activities, training for medical student and health workers. JSCH being a centre of excellence in healthcare delivery is always set and ready for the dynamic healthcare and environmental changes. In playing its constitutionally mandated role for health service delivery, the JSCH will focus on translating the broader government of Kenya health sector strategic aspirations into operational implementation imperatives. In so doing, JSCH has always been guided by a clear strategic imperative including its vision and mission statements; and core organizational principles and values. The key strengths for jibana Sub-County Hospital include;

- Highly skilled personnel
- Price leadership
- Adequate land for future expansion
- Strong linkage with the community

The hospital needs to take advantage and maximise on these strengths to have a competitive edge in the market and to ensure best service delivery to our prospective customers



.....
Name: Reynolds Mwalukombe

Chairman to the Board



6. Report of The Medical Superintendent

- Jibana sub county hospital is a level IV hospital that was upgraded from the level iii to IV in 2008. It was started in 1949 as Mwanzai Dispensary then later upgraded to the level of Health Centre. It is found at kaloleni sub county in Kilifi County and it sits on a 0.9 Hectare of land located in mwanzai/tsagwa village. It currently serves a catchment population of 13273 persons. The main socio-economic activity is peasant farming. The hospital neighbours Mgamboni, Lenga, Tunzanani and Mwembe kati/Banda-salama Dispensaries, Kizingo Health centre and St. Lukes hospital which is an F.B.O Facility.
- The hospital offers promotive, preventive, curative and rehabilitative services. The services that are mainly offered are; outpatient, inpatient, laboratory (operates 8 hours every 7 days a week and it is closed during the night), HTS/CCC services, MCH and maternity services. The average workload per month is 2,000 to 2,500 with malaria, RTI and diarrhoeal diseases being the most common illnesses around this region. Ward rounds are done daily for patients who are admitted in the hospital wards. There are also daily morning health talks. The hospital currently has 3 community units namely; Tsagwa, Nyalani and Chilulu with each having an average of 15 CHPs who are trained. Outreaches are also conducted to selected community sites and this depends on availability of funds. We refer clients to Mariakani Sub county Hospital and Kilifi County Referral Hospital whereby on every referred case we use our ambulance or any other available within our sub-county in case ours has mechanical breakdown. The hospital has 2 sources of water i.e. Tap water from kilifi-mariakani water & Sewerage Company and Rain water where the hospital has 4 tanks with a 5,000 litres capacity. The source of power for the hospital is electricity and there is a Generator for backup in case there are power outages.
- The hospital has 3 clinical officers. One is the Hospital In-charge who does both the clinical and administrative duties while the other 2 covers OPD & IPD, 1 Medical Officer who also attends to clinical cases at OPD and IPD. 9 Nurses (1BScN, 7KRCHN & 1Enrolled Nurse), 1 ambulance driver, 1 PHO, 1 CHEW, 1 HRIO, 1 pharmaceutical technologist, 2 Laboratory technologists, 1 Procurement officer, 1 Accountant, 1 Nutritionist, 1 Community Health Assistant officer and 6 support staffs. The hospital also have 14 security contracted guards who cover day and night shifts daily. There is an acute shortage of staffs that cut across all cadres. The support staffs, the nutritionist and 1 clinical officer are paid by the Hospital on Locum basis using the SHA & FIF Funds.
- The Hospital has an outpatient block, male & female wards both with a 5 bed capacity, a Paediatric ward with 13 bed capacity, maternity wing that has 7 beds and a labour ward. There is another block comprising of the Office of the Medical Superintendent, Biomedical/work shop Office, Staff Toilets, kitchen, laundry and two stores. The hospital has an incinerator but out of order for now due to malfunctioning (we usually rely on the one at Gotani Health Centre), a placenta pit, 7 pit latrines and a composite pit. The whole hospital perimeter is covered by a permanent fence though it's old and need replacement in some parts. The hospital has an updated equipment inventory in both hard and soft copies and it also has a Title deed. There is one completed project maternity

theatre which still awaits equipping and staffing for its operations to start, however the building is currently being used to offer maternity services.

Theatre bed, theatre lamp, ultrasound machine, delivery & postnatal beds, baby warmers and doctor's office furniture are among the equipment which were already delivered.

There are no staff houses. The current houses that are being used by the officers were condemned and therefore supposed to be demolished.

- The hospital currently has got two sources of revenue i.e. SHA/SHIF and FIF funds. The hospital has two accounts i.e. revenue collection account and expenditure account.

There are two signatories from the hospital: the Medical superintendent and the Nursing Officer I/C and two other signatories' one from treasury and the other from Mariakani sub county hospital (administrator).

The hospital collects revenue which is banked in the account named KCG-FIF Revenue collection account and banking are done daily. The cash collection system is automated and running. All clients pay their bills through pay bill number that is linked with KCB Bank.

- The hospital does have a pending bill of kshs.111,106 with KEMSA that was not settled in the previous years because the delivery notes were misplaced but later found and therefore plans to clear the debt by the hospital are underway. The electricity and water bills are paid by the County.
- KEMSA supplies all our medicines where we make orders through the Sub county pharmacist who later forwards them to KEMSA through the County. As at now the facility is adequately stocked with most of the essential drugs with the Last order being delivered in 24th June, 2024. Orders are made on a quarterly basis and the lead time in most cases is 3 months. We order and receive our medicines through the Sub County Office in Mariakani.

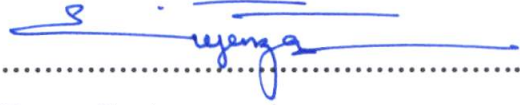
When there are stock out of Health commodities, we also borrow from the neighbouring GOK facilities and sometimes buy when funds is available. In addition, the department of Health also procures Health commodities from other sources apart from KEMSA and supplies to hospitals e.g. the last order being delivered in 5th August, 2025. ARV, Anti-TB and other programme medicines/commodities are ordered on monthly basis from the Sub County Pharmacy at Mariakani.

- The Medical superintendent does all the Administrative work since the hospital has no Hospital administrator. Currently the hospital board expired since 3rd June, 2025 and the HMT acts on the capacity of the Board. The hospital still awaits further Directives from the office of the CECM on when selection and appointment of the next Board will be done.

The hospital conduct monthly HMT meetings and also staff meetings which are held often as need arises. Currently the hospital is working with some partners for the support of service delivery who includes (The Aga-Khan University, USAID Stawisha-Pwani, and AMREF & AFRIKA Health).

- The hospital submits its reports to the Sub County management team by fifth of every month.

- The Accountant compiles and analyses the Financial Reports while reports from all other departments are compiled by HRIO, then analysed by HMT at the end of each month and submitted timely to the County level through the sub county office.



Name: Festus mangi yaa

Secretary to the Board



7. Statement of Performance Against Predetermined Objectives

Jibana Sub county hospital has three strategic pillars/ themes/issues and objectives within the current Strategic Plan for the FY2024-2025. These strategic pillars/ themes/ issues are as follows;

- Promote and expand Services.
- Health care Financing and Resource Mobilization.
- Enhance Human Resource capacity
- Improve Hospital Waste Management and disposal
- Enhance Leadership and Governance.
- Security and Safety.

Jibana sub county hospital develops its annual work plans based on the above six pillars/Themes/Issues. Assessment of the Board's performance against its annual work plan is done on a quarterly basis.

The JSCH achieved its performance targets set for the FY 2024/2025 period for its pillars as indicated in the table below:

Strategic Pillar/Theme Issues	Objective	Key Performance Indicators	Activities	Achievements
Clinical Services Delivery and infrastructural development	<ul style="list-style-type: none"> • To Establish and enhance good clinical governance 	<ul style="list-style-type: none"> • Hospital medicines formulations in place • No. of stock-out tracer medicines • No. of prescriptions reviewed 	<ul style="list-style-type: none"> • Rational use of Medications • Provision of Health products • Monthly Clinical Audits 	<ul style="list-style-type: none"> • Hospital medicines formulations in place. • 99% reduction in morbidity & mortality. • No. Of patients received appropriate medication
	<ul style="list-style-type: none"> • To strengthen Emergency Preparedness 	<ul style="list-style-type: none"> • Training reports • Committee Minutes 	<ul style="list-style-type: none"> • Train staffs on Emergency preparedness. 	<ul style="list-style-type: none"> • 10 Staffs Trained • Committee is in existence.

Jibana Sub County Hospital (Kilifi County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

			<ul style="list-style-type: none"> Form Emergency Preparedness Committee Conduct Annual Emergency Drill 	<ul style="list-style-type: none"> one Emergency drill conducted.
<ul style="list-style-type: none"> To Expand work space through infrastructural Development 	<ul style="list-style-type: none"> Completion Certificates Project Committee Evaluation Report. Survey Reports 	<ul style="list-style-type: none"> To construct oxygen supply manifold to the maternity, casualty and wards by through partners and county government Construction of radiology building. 	<ul style="list-style-type: none"> Construction of an operating theatre 100% Construction of radiology building 100% 	
<ul style="list-style-type: none"> To ensure Quality Diagnostic Services 	<ul style="list-style-type: none"> Registers Client satisfaction report 	<ul style="list-style-type: none"> Expand the scope of 24 hours specialized services Introduce new specialized Services Adhere to Quality Standards 	<ul style="list-style-type: none"> Maternity services operating 24/7 Outpatient services operating 24/7 	
<ul style="list-style-type: none"> To enhance Routine Maintenance of Infrastructures 	<ul style="list-style-type: none"> Job Card Reports Project Committee Reports Completion Certificates 	<ul style="list-style-type: none"> Repainting of OPD and Hospital gate Redrawing/Updating of Hospital and departmental service charters at the OPD Labelling of Hospital departmental rooms/offices at the OPD 	<ul style="list-style-type: none"> OPD and Hospital gate Repainting completed Redrawing/Updating of Hospital and departmental service charters at the OPD 100% completed Labelling of Hospital departmental rooms/offices done at the OPD completed 	
<ul style="list-style-type: none"> Facilitate prudent 	<ul style="list-style-type: none"> Financial Reports % increase in Resource allocation to departments 	<ul style="list-style-type: none"> Provide M-pesa payments with use of pay Bill number 	<ul style="list-style-type: none"> M-pesa payments with use of pay bill number available 	

Jibana Sub County Hospital (Kilifi County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

	Financial Management		<ul style="list-style-type: none"> Implement SHA/SHIF services Strengthen use of financial and procurement policies and guidelines 	<ul style="list-style-type: none"> SHA/SHIF services fully implemented Financial and procurement policies and guidelines in place
Human Resource Development	<ul style="list-style-type: none"> Improved performance management 	<ul style="list-style-type: none"> Human Resource Department established and functional Human Resource Reports Staff Appraisal Reports 	<ul style="list-style-type: none"> Establish Human Resource Department Conduct Quarterly and Annual Staff Appraisal 	<ul style="list-style-type: none"> Human Resource Department functional Staff Appraisals Done
	<ul style="list-style-type: none"> To develop Staff 	<ul style="list-style-type: none"> % staff trained Training Needs Report Key Competencies Identified and developed 	<ul style="list-style-type: none"> Carry out and Implement training Needs Assessment Training of Staff on specialized Areas 	<ul style="list-style-type: none"> Training needs Identified
	<ul style="list-style-type: none"> Staff Motivation 	<ul style="list-style-type: none"> Staff Satisfaction Report Client Satisfaction Minutes 	<ul style="list-style-type: none"> Staff Recognition, rewards and Sanctions Annual Staff Party Improving The staff Levels Staff involvement on decision making Remuneration 	<ul style="list-style-type: none"> Staffs awarded at an annual staff party Annual staff party was done successfully All Staffs are involved in decision making through various committees, HMT, Departmental meetings and staff meeting days,
Leadership and Governance	<ul style="list-style-type: none"> Enhance policy formulation, dissemination and implementation 	<ul style="list-style-type: none"> MEDSUP Performance Contract report % increase in hospital performance No. of staff Meetings No. of HMB meetings 	<ul style="list-style-type: none"> Monthly staff meeting Quarterly Board meeting Implementation of strategic plan 	<ul style="list-style-type: none"> MEDSUP performance contract signed Quarterly board meetings Achieved

8. Corporate Governance Statement

JSCH has a non-executive board comprising of nine members. The board is responsible to the CECM Health Services, Kilifi. The current HMB was elected with its first meeting held on 2nd August, 2022 and expired on 3rd June, 2025. During the F/Y 2024-2025, the HMB met four (4) times.

Succession Plan.

Members have been organised in structured manner to ensure smooth running of the board so as to actualize their purpose in overseeing operations in the facility.

Process of appointment and Removal

Members of the HMB are appointed by the CECM Health.

They can be removed following recommendation to the CECM by the chairperson or secretary.

Roles and functions of the HMB

- i. Approve budgets, programmers and plans of the health Services.
- ii. Prepare the fund's annual budget and plans to be adopted by the Fund Board.
- iii. Formulate strategies on resource mobilization by health Service management committees;
- iv. Resolve any conflicts that arise amongst health Services whose nature is the allocation of resources, membership of the committees or joint programmers;
- v. Inspect health services, prepare reports and forward to the Management Committee for gazettelement,
- vi. Identify implementation challenges and seek corrective actions;
- vii. Make policy recommendations on cost sharing, public awareness on health and administration of the fund through the chairman to the Management Committee.
- viii. Determine such number of standing committees and composition of the hospital committees.

Induction & training

On appointment members of the HMB went for induction organised by the DOH, Kilifi.

Board and Member Performance

Member's performance is monitored through attendance patterns and contributions during meetings. In case of conflict of interest, the Board legislative expects the member to resign.

Board Remunerations, ethics and conduct as well as governance Audit

Members of the board are entitled to allowance as stipulated in the HSIF Act 2016 of Kilifi County Government. During their time in office the HMB are overseen by the member of the County Health Management Board who strive to ensure compliance to ethical issues and code of conduct of public officers.

The County Health Management Board meets every quarter

9. Management Discussion and Analysis

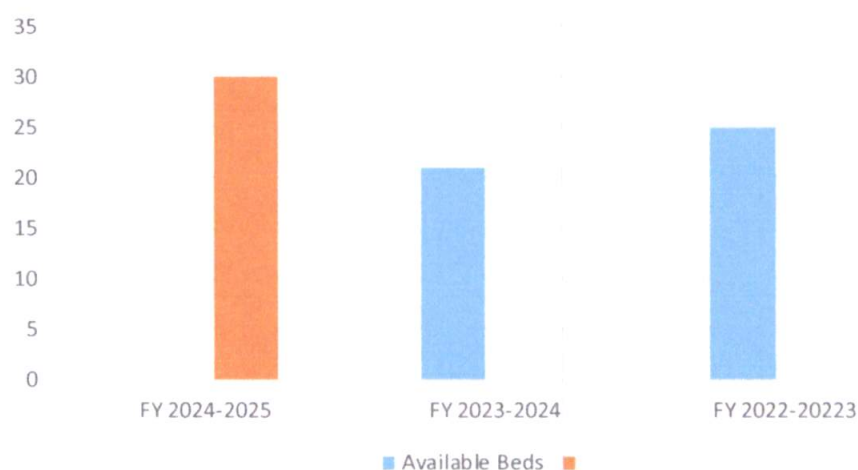
Clinical/operational performance

		FY 2024-2025	FY 2023-2024	FY 2022-2023
Bed capacity		30	21	25
Patient Attendance: Inpatient and Out-patient	OPD Visits	8805	6479	8165
	Admissions	524	394	141
Accident and Emergency (Casualty) attendance		68	38	35
Specialised Clinics attendance		1309	0	0
Average Length of Stay (In-patients) in Days		3 Days	3 Days	3 Days
Bed Occupancy rate		18%	5.7%	7.00%
Mortality rate		0	0	0
Surgical Theatre utilization	Major	0	0	0
	Minor	0	0	0
	Circumcision	0	0	0
	Total	0	0	0
Maternity (Total Deliveries)		276	263	304

o Bed capacity of the hospital.

	FY 2024-2025	FY 2023-2024	FY 2022-2023
Available Beds	30	21	25

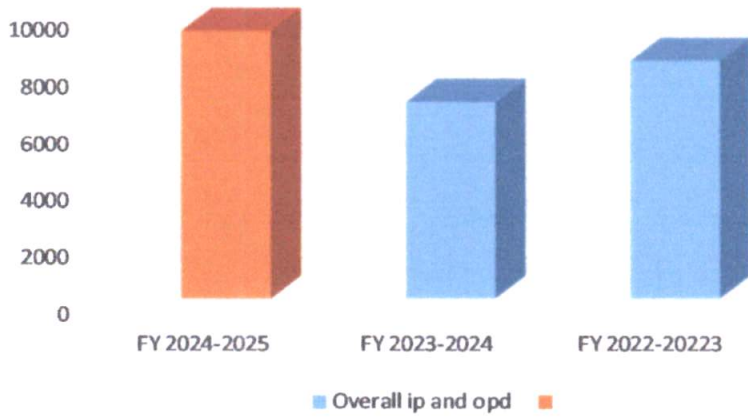
available bed capacity



○ Overall patient attendance during the year for both inpatient and outpatient.

	FY 2024-2025	FY 2023-2024	FY 2022-2023
Overall ip and opd	9329	6873	8306

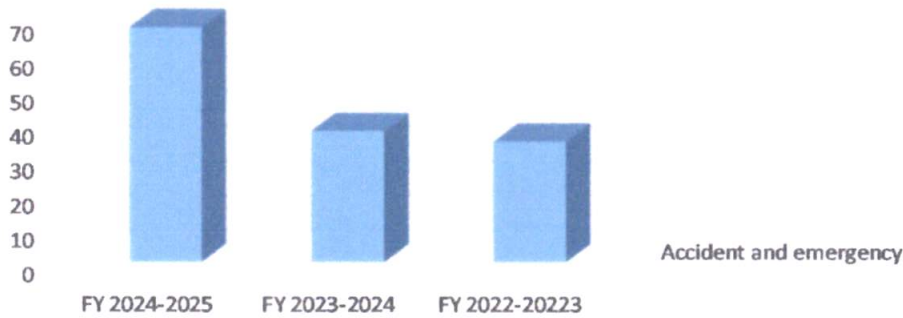
inpatient and outpatient



○ Accident and Emergency attendance

	FY 2024-2025	FY 2023-2024	FY 2022-2023
Accident and emergency	68	38	35

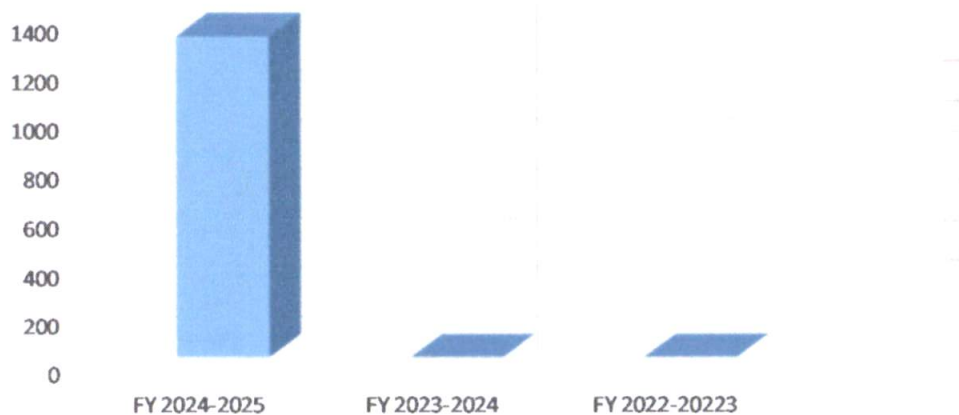
Accident and emergency



○ *Specialised clinic attendance*

	FY 2024-2025	FY 2023-2024	FY 2022-2023
special clinic attendance	1309	0	0

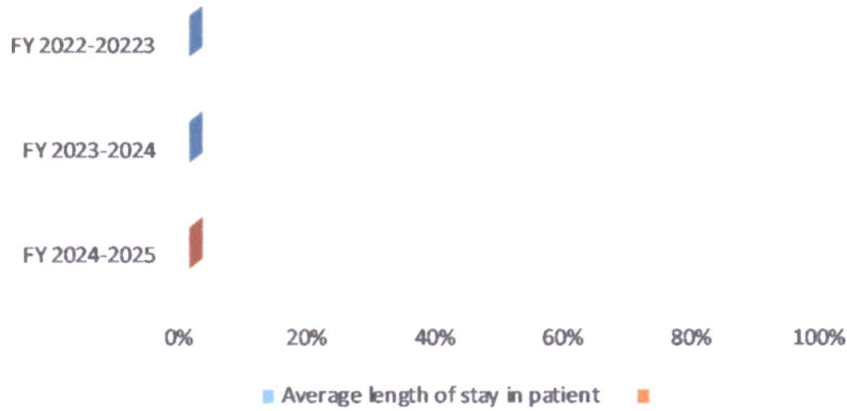
special clinic attendance



○ *Average length of stay for in patient.*

	FY 2024-2025	FY 2023-2024	FY 2022-2023
Average length of stay in patient	3 days	3 days	3 days

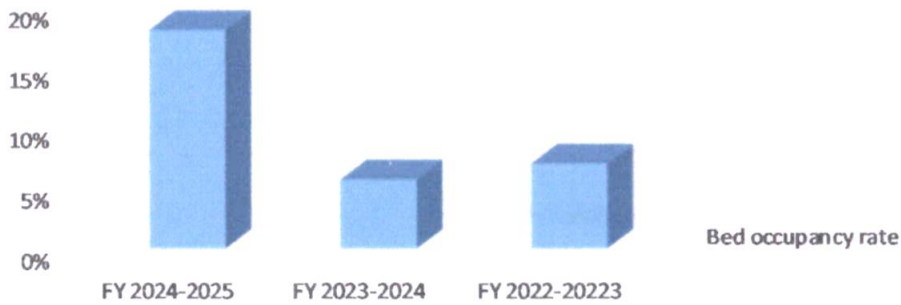
average length of stay in patient



○ *Bed occupancy rate*

	FY 2024-2025	FY 2023-2024	FY 2022-2023
Bed occupancy rate	18%	5.7%	7.00%

Bed occupancy rate



○ *Mortality rate*

	FY 2024-2025	FY 2023-2024	FY 2022-2023
Mortality rate	0%	0%	0%

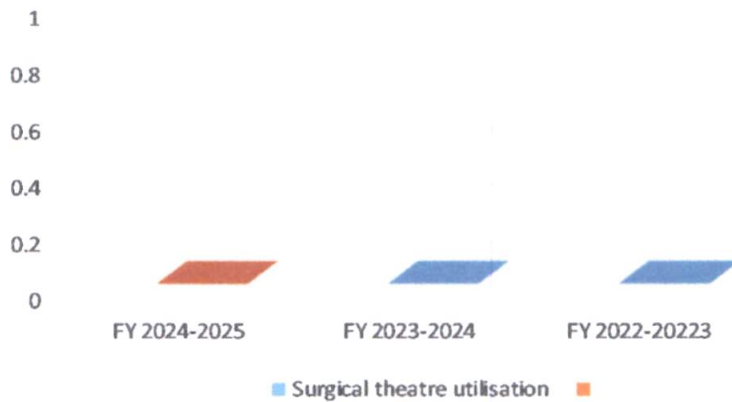
mortality rate



○ *Surgical theatre utilisation (number of operations over a period of time)*

	FY 2024-2025	FY 2023-2024	FY 2022-2023
Surgical theatre utilisation	0	0	0

Chart Title

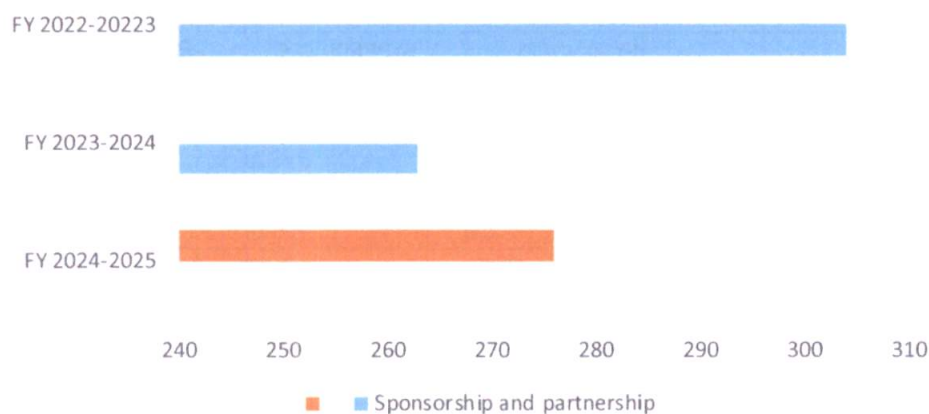


○ *Maternity [total delivery]*

	FY 2024-2025	FY 2023-2024	FY 2022-2023
Maternity total delivery	276	263	304

Jibana Sub County Hospital (Kilifi County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

maternity total delivery



Financial performance that includes: -

○ Revenue sources,

	IP CASH-Beds	OPD	PHARMACY	Lab	MATERNITY
Jul-24	17,550.00	17,380.00	37,600.00	15,350.00	-
Aug-24	33,300.00	18,100.00	38,575.00	19,450.00	-
Sep-24	35,360.00	24,900.00	51,800.00	21,250.00	-
Oct-24	37,675.00	22,900.00	49,150.00	19,850.00	-
Nov-24	15,550.00	20,200.00	50,320.00	14,050.00	-
Dec-24	17,234.00	20,700.00	50,400.00	17,400.00	-
Jan-25	43,100.00	24,600.00	56,750.00	24,800.00	-
Feb-25	28,950.00	17,650.00	26,200.00	16,300.00	-
Mar-25	26,400.00	28,050.00	15,600.00	15,500.00	-
Apr-25	10,500.00	11,150.00	20,300.00	15,000.00	-
May-25	15,550.00	13,250.00	17,600.00	13,400.00	21,600.00
Jun-25	16,651.00	10,700.00	24,350.00	22,700.00	29,000.00
TOTAL	297,820.00	229,580.00	438,645.00	215,050.00	50,600.00

Jibana Sub County Hospital (Kilifi County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

○ *Expenditure report*

The total expenditure amounted to **Ksh3,062,989.00** which translated to 99% of the approved budget

		REVISED ESTIMATES		
		FY 2024/2025	EXPENDITURE	BALANCES
2110201	Contractual Employees	619,360.00	619,360.00	-
2211202	casual labour	455,000.00	455,000.00	-
2120101	Employer contributions to national social security fund	35,280.00	35,280.00	-
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	59,100.00	59,100.00	-
2210303	Domestic – Daily Subsistence Allowance	635,496.00	635,400.00	96.00
2210801	Catering Services (receptions), Accommodation, Gifts, Foods and	50,000.00	49,900.00	100.00
2210802	Boards, Committees, Conferences and Seminar	456,500.00	456,500.00	-
2211001	Medical Drugs	60,000.00	59,980.00	20.00
2211002	Dressing and Other Non-Pharmaceutical Medical Items	42,000.00	41,625.00	375.00
2211006	Purchase of workshop Tools, Spares and Small Equipment	36,500.00	36,231.00	269.00
2211008	Laboratory Materials, Supplies and Small Equipment	156,990.00	156,990.00	-
2211015	food and ration	43,500.00	43,250.00	250.00
2211101	General Office Supplies (papers, pencils, forms, small office eq	194,200.00	194,165.00	35.00
2211103	Sanitary and Cleaning Materials, Supplies and Services	20,000.00	20,000.00	-
2211201	Refined Fuels and Lubricants for transport	-	-	-
2211204	Other Fuels (wood, charcoal, cooking gas etc?)	41,600.00	41,560.00	40.00
2211301	Bank Charges	3,578.00	3,480.00	98.00
2220105	Routine Maintenance – Vehicles	13,200.00	13,100.00	100.00
2220205	Maintenance of Buildings and Stations – Non-Residential	123,028.00	123,000.00	28.00
2220210	maintainance of computer	657.00	-	657.00
3110902	purchase of household & institutional appliances	17,000.00	17,000.00	-
TOTAL		3,062,989.00	3,060,921.00	2,068.00



Name: Festus mangi yaa
 Medical superintendent



10. Environmental And Sustainability Reporting

JSCH 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 organisations policies and activities that promote sustainability.

a. Sustainability strategy and profile

JSCH has put in place several sustainable strategies including: -

- i. Continuous quality improvement of health care services.
- ii. Engage in public-private partnership.
- iii. Partner with SHA/SHIF and other insurance firms to enhance UHC to clients.

b. Environmental performance

JSCH uses the National Health care Waste management policy control guidelines in managing Hospital waste.

We have in place colour-coded bins; IPC materials strategically placed at the hand washing centres etc.

Segregated waste is treated before being transported to the county centre for incineration in a suitably de signed motor vehicles.

The hospital has put

In place measures to manage waste within the facility so as not to affect the communities around.

c. Employee welfare

Employee hiring process is a reserve of the County Public Service Board but gender ratio is clearly taken in to consideration while deploying staff in to the facility.

The Department of Health (DOH) together with other stakeholders have taken a leading role in improving skills through sensitization meetings, workshops, trainings, CMEs etc. staff performance routinely implemented each year. There is a clear policy on further training to skills not available in the facility e.g. Masters Courses.

Responsible competition practice.

1. JSCH has structured in place to deal with anti-corruption. AHM subcommittee has been constituted to deal with the vice through information gathering, sharing date, monitoring and evaluation.

2. As is the norm, the employee in JSCH have been sensitized on how to remain politically Neutral and taught to several clients' with in terrify without regard to their political affiliations.

3. JSCH maintain a healthy relationship with all our competitors. We realise that we need the competitors as much as they need this facility and therefore we respect our competitors and even invite someofthemtoourstakeholdermeetings.Competitionisappreciatedandtakenasachallengetocontinuallyimproveonthequalityof the service that we offer.

a) Responsible Supply chain and supplier relations

The hospital honours and maintains good relations with her suppliers through being transparent in all supply chain services.

Suppliers are paid promptly and where delay are unavoidable, prior communication is do not avoid conflict.

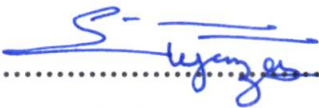
Responsible marketing and advertisement

JSCH does the marketing of the services through ethically and culturally acceptable means such as community Barraza's, radios, social media, medical camps and partners.

Product steward ship

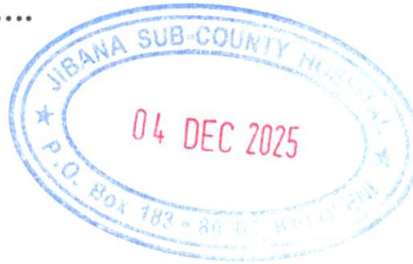
Several efforts have been put in place to safeguard consumer rights and interest i.e.

1. Display of patient service charters, patient rights, are placed on all strategic points of the hospital. These are written both in Kiswahili and local dialect foresee understanding.
2. The hospital management monitors a good working relation with opinion leaders tonsure service delivery practices acceptable to the community.
3. Through the HMB, patients 'rights and interests are safe guarded.


.....

Name: Festus mangi yaa

Secretary to the Board



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 the entity are to provide quality and affordable preventive, promotive, rehabilitative and curative health services across the county.

Board of Management

The members of the Board who served during the year, 2024/2025 director(s) retired/ resigned, and health director (s) was appointed with effect from date.

Auditors

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

The board members submit their report together with the audited financial statements for the year that ended June 30, 2025, which show the state of the *hospital's* affairs.

Principal activities

The principal activities of the entity are (continue to be)

Results

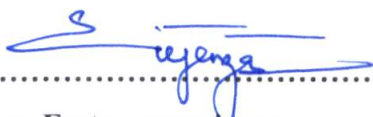
The results of the entity for the year ended June 30 2025 are set out on pagesto

Board of Management

The members of the Board who served during the year are shown on page xi. During the year, 2024-2025director(s) retired, and director (s) was appointed.

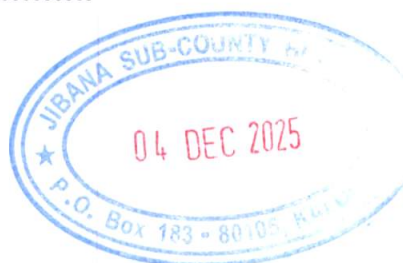
Auditors

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



Name: Festus mangi yaa

Secretary to the Board



12. Statement of Board of Management's Responsibilities

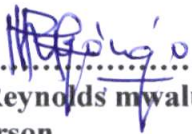
Section 164 of the Public Finance Management Act, 2012 requires the Board of Management to prepare financial statements in respect of that JSCH, which give a true and fair view of the state of affairs of the JSCH at the end of the financial year/period and the operating results of the JSCH for that year/period.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

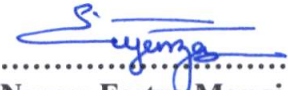
The Board of Management is responsible for the preparation and presentation of the JSCH financial statements, which give a true and fair view of the state of affairs of the JSCH for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining 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 asset of the JSCH; (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 JSCH financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012. The Board members are of the opinion that the JSCH financial statements give a true and fair view of the state of JSCH transactions during the financial year ended June 30, 2023 and of the JSCH financial position as at that date. The Board members further confirm the completeness of the accounting records maintained for the JSCH, which have been relied upon in the preparation of the JSCH 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 JSCH 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 28/08/2025 and signed on its behalf by:


.....
Name: Reynolds mwalukombe
Chairperson
Board of Management


.....
Name: Festus Mangi Yaa
Accounting Officer



REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON JIBANA SUB-COUNTY LEVEL 4 HOSPITAL FOR THE YEAR ENDED 30 JUNE, 2025 – COUNTY GOVERNMENT OF KILIFI

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 Jibana Sub-County Level 4 Hospital - County Government of Kilifi set out on pages 1 to 42, which comprise of the

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

In my opinion, except for the 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 Jibana Sub-County Level 4 Hospital – County Government of Kilifi at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

Review of the financial statements revealed the following unexplained variances:

Item	Financial Statement Amount (Kshs)	Recomputed Amount (Kshs)	Unexplained Variance (Kshs)
Statement of Financial Position			
Total assets (30/06/2024)	81,001	31,001	50,000
Total Net Assets (30/06/2024)	129,113	(179,113)	50,000
Net Assets (30/06/2025)	104,470	(780,309)	884,779
Net Assets (30/06/2024)	81,001	395,228	476,229
Statement of Changes in Net Assets			
Accumulated Surplus/(Deficit) for 2023/2024	580,692	(395,228)	975,920
Accumulated Surplus/(Deficit) for 2024/2025	195,611	(780,309)	975,920

In addition, the balance in the statement of changes in net assets is indicated to relate to 31 March, 2025 instead of 30 June, 2025.

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

2. Non-disclosure of Property, Plant and Equipment

Management did not make a disclosure of plant, property and equipment in the financial statements. However, a physical verification of the Hospital compound and offices revealed that the Hospital owns various assets including land and buildings,

medical equipment, computers, furniture and fittings which were not disclosed in the financial statements.

In the circumstances, the accuracy, completeness and existence of assets balance of Kshs.104,470 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Jibana Sub-County Level 4 Hospital – County Government of Kilifi 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 budgets and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.3,062,989 and Kshs.3,977,436 respectively, resulting to an increase of Kshs.914,447 or 130% of the budget. Similarly, the hospital spent Kshs.3,060,921 against actual receipts of Kshs.3,977,436, resulting to under -expenditure Kshs.916,515 or 23% .

The under-funding affected the planned activities and may have impacted 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 effect of 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 Matters

In the prior year audit report, two (2) issues were raised under the Report on Financial Statements and Lawfulness and Effectiveness in Use of Public Resources respectively and one issue was raised under Effectiveness of Internal Controls, Risk Management and Governance. These include inaccurate accumulated surplus, inaccurate cash and cash equivalents balance, universal health coverage, inconsistencies in the presentation and disclosure in the annual report and financial statements and information communication technology. Review of the status during audit of the Hospital in 2024/2025 revealed that the matters remained unresolved.

Other Information

The Management is responsible for the Other Information set out on page iv to xxxiv which comprise of Key Hospital 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 conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Irregular Expenditure

The statement of financial performance reflects general expenses totalling to Kshs.1,080,086 as disclosed in Note 13 to the financial statements. However, a review documents provided for audit revealed an expenditure totaling to Kshs.480,020 was incurred through cash but the cash sale receipts were not supported with an ETR receipts. This was contrary to Regulation 93(2) of the Public Procurement and Asset Disposal Regulations, 2020 which states that any procurement under low value procurement shall be supported by the original Kenya Revenue Authority Electronic Tax Receipt (KRA ETR Receipt) duly signed by the person undertaking the low value procurement of goods, works or services. In addition, Regulation 104 (1) of Public Finance Management (County Governments) Regulations, 2015 states all receipts and payments vouchers of public moneys shall be properly supported by pre-numbered receipt and payment vouchers and shall be supported by the appropriate authority and documentation.

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

2. Non-Compliance with Kenya Quality Assurance Model for Upgrade to Level 4 Hospital

Review of the documents provided for audit revealed that the Hospital even though it has been upgraded to a Level 4, the Hospital had twelve (12) medical staff against the minimum requirement of two hundred and fifteen (215) resulting to a shortage of two hundred and three (203) or 94%. In addition, the Hospital had thirty-five (35) machines and equipment against the required one hundred and seventy-seven resulting to a shortage of one hundred and forty-two (142) machines.

This was contrary to the Kenya Quality Model for Health (KQMH) 2018 which provides minimum staffing and equipment requirements for Level Four (4) Hospitals. Further, the first schedule of the Health Act 2017, stipulates the technical classification of levels of healthcare delivery in Kenya Hospitals whereby the following functions are specified for Level Four (4) Hospitals: Clinical supportive supervision to lower level facilities; Referral level out-patient care; In-patient services; Emergency obstetric care and oral health services; Surgery on in-patient basis; Client health education; Provision of specialized laboratory tests; Radiology service; Proper case management of referral cases through the provision of four main clinical specialties (i.e internal medicine, general surgery, gynae obstetrics and pediatrics') by general practitioners backed by appropriate technical devices; Proper counter referral; Provision of logistical support to the lower facilities in the catchment area and Coordination of information flow from facilities in the catchment area.

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

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 matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Lack of an Approved ICT and Risk Management Policies

During the year under review, Management did not provide an ICT and Risk Management Policy Framework. In addition, fraud prevention mechanism in place were not outlined. This was contrary to Regulation 158(1) (a) of the Public

Finance Management (County Governments) Regulations, 2015 which guides that the Accounting Officer shall ensure that the county government entity develops risk management strategies, which include fraud prevention mechanism; and the county government entity develops a system of risk management and internal control that builds robust business operations.

In the circumstances, the effectiveness of internal controls, risk management and governance 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 as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

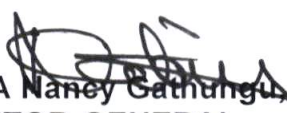
My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

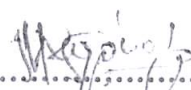
05 December, 2025

Jibana Sub County Hospital (Kilifi County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

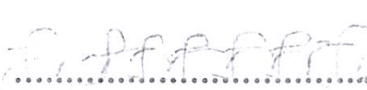
14. Statement of Financial Performance for The Year Ended 30 June 2025

description	Note	FY2024/2025	2023/2024
		KShs	KShs
Revenue from non-exchange transactions			
Transfers from HSIF Fund	6	2,675,840	2,277,047
Total revenue		2,675,840	2,277,047
Expenses			
Medical/ Clinical Costs	8	278,595	132,530.00
Employee costs	9	1,109,640	1,010,511
Board of Management Expenses	10	456,500	119,500
Repair and Maintenance	12	136,100	260,515
General Expenses	13	1,080,086	1,219,150
Total expenses		3,060,921	2,742,206
Surplus/(deficit) for the period		(385,081)	(465,159)

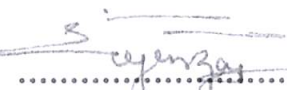
The Hospital's financial statements were approved by the Board on 28/08/2025 and signed on its behalf by:



Reynolds Mwalukombe
Chairman:
Board of Management



Fred Mumba
Head of Finance
ICPAK No: 30736



Festus Mangi Yaa
Medical Superintendent

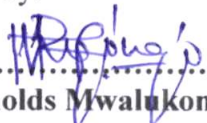
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Jibana Sub County Hospital (Kilifi County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

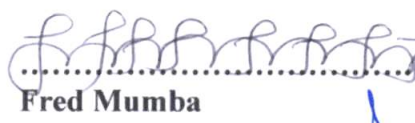
15. Statement of Financial Position As At 30th June 2025

description	Note	2024/2025	2023/2024
		KShs	KShs
Assets			
Current assets			
Cash and cash equivalents	13	1,069	69,931.00
Receivables from Non exchange transactions	15	103,401	11,070.00
Inventories			
Total Current Assets		104,470	81,001.00
Non-current assets			
Total Non-current Assets			-
Total assets		104,470	81,001
Liabilities			
Current liabilities			
Trade and other payables from exchange transactions	16	618,664	210,114
Total liabilities		618,664	210,114
Total Net Assets		514,194	129,113
Net assets			
Accumulated surplus		195,611	126,749
Total net assets and liabilities		104,470	81,001

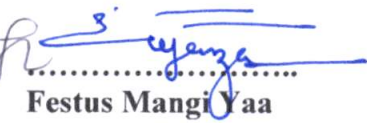
The Hospital's financial statements were approved by the Board on 28/08/2025 and signed on its behalf by:



Reynolds Mwalukombe
Chairman
Board of Management



Fred Mumba
Head of Finance
ICPAK No: 30736



Festus Mangi Yaa
Medical Superintendent



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

DESCRIPTION	Accumulated surplus	Total
	KShs	KShs
Balance as at 1 July 2023	69,931.00	69,931.00
Surplus/(deficit) for the period	510761	510761
Balance as at 30 June 2024	580,692	580,692
Balance as at 1 July 2024	580,692	580,692
Surplus/(deficit) for the period	(385,081)	(385,081)
Balance as at 31st June 2025	195,611	195,611

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

DESCRIPTION	Note	FY2024/2025	2023/2024
		KShs	KShs
Cash flows from operating activities			
Receipts			
Transfers from HSIF Fund	6	2,583,509	2,482,845
rendering servise	11	1,301,596	975920
Total Receipts		3,885,105	2,482,845
Payments			
Medical/ Clinical Costs	8	278,595	132,530
Employee costs	9	759,290	960,511
Board of Management Expenses	10	257,500	119,500
renderng servises	11	1,301,596	975,920
Repair and Maintenance	12	186,100	1,219,150
General Expenses	13	1,170,886	260,515
Total Payments		3,953,967	2,692,206
Net cash flows from operating activities		(68,862)	- 209,361
Net increase/(decrease) in cash and cash equivalents		(68,862)	- 209,361
Cash and cash equivalents at 1 JULY 2024		69,931.17	279292
Cash and cash equivalents at 31STJUNE 2025	13	1,069	69,931

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18. Statement of Comparison of Budget and Actual Amount for Year Ended 30 June 2025

description	Original budget	Adjustments	Final budget	Actual on comparable	Performance difference	% utilisation
	2025	2025	2025	basis 2025	2025	2025
Revenue	KShs	KShs	KShs	KShs	KShs	
Transfers from County Govt & FIF Revenue	2,400,549	662,440	3,062,989	3,977,436	(914,447)	130%
Total income	2,400,549	662,440	3,062,989	3,977,436	(914,447)	130%
Expenses						
Medical/ Clinical Costs	230,000	48,990	278,990	278,595	395	100%
Employee costs	985,999	123,641	1,109,640	1,109,640	-	100%
Board of Management Expenses	208,960	247,540	456,500	456,500	-	100%
General Expenses	750,905	330,069	1,080,974	1,080,086	888	100%
Repair and Maintenance	224,685	(87,800)	136,885	136,100	785	99%
Total expenditure	2,400,549	662,440	3,062,989	3,060,921	2,068	100%
Surplus for the period	-	-	-	916,515	(916,515)	

19. Notes to the Financial Statements

1. General Information

Jibana is established by and derives its authority and accountability from county. Act. The entity is wholly owned by the Kilifi County Government and is domiciled in Kilifi County in Kenya.

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 *hospital* accounting policies. The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the *entity*. The financial statements have been prepared in accordance with the PFM Act, and (*include any other applicable legislation*), and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

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3. Adoption of New and Revised Standards

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

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

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

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></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> <p><i>State the expected impact of the standard to the Entity if relevant</i></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>

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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><i>State the expected impact of the standard to the Entity if relevant</i></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><i>State the expected impact of the standard to the Entity if relevant</i></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><i>State the expected impact of the standard to the Entity if relevant</i></p>

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

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iii) Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year or the entity adopted the following standards early (state the standards, reason for early adoption and impact on entity’s financial statements.)

4. Summary of Significant Accounting Policies

a. Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other Government entities

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

ii) Revenue from exchange transactions

Rendering of services

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

Sale of goods

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

Interest income

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

Rental income

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

Notes to the Financial Statements (Continued)

b. Budget information

The original budget for FY 2024/2025 was approved by Board on **09/07/2024**. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the *entity* recorded additional appropriations of **485,392.00** on the FY 2024/2025 budget following the Board's approval. The *entity's* budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget.

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

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

c. Taxes

Sales tax/ Value Added Tax

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

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

Notes to the Financial Statements (Continued)

d. Investment property

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

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

e. Property, plant and equipment

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

Notes to the Financial Statements (Continued)

f. Leases

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

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

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

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

g. Intangible assets

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

Notes to the Financial Statements (Continued)

h. Biological Assets

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

i. Research and development costs

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

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

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

j. Financial instruments

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

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

Financial assets

Classification of financial assets

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

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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.

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*.

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Financial liabilities

Classification

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

k. Inventories

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

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

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

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

l. Provisions

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

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

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

Notes to the Financial Statements (Continued)

m. Social Benefits

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

n. Contingent liabilities

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

o. Contingent assets

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

p. Nature and purpose of reserves

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

q. Changes in accounting policies and estimates

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

Notes to the Financial Statements (Continued)

r. Employee benefits

Retirement benefit plans

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

s. Foreign currency transactions

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

t. Borrowing costs

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

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construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

u. 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.

v. Service concession arrangements

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

w. Cash and cash equivalents

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

x. Comparative figures

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

y. Subsequent events

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

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

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

Useful lives and residual values

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

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

Provisions

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

(Include provisions applicable for your organisation e.g provision for bad debts, provisions of obsolete stocks and how management estimates these provisions).

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Notes to Financial Statements Continued

6. Transfers from the County Government

Description	FY2024/2025	FY2023/2024
	KShs	KShs
Grants – operations	2,675,840	2,277,047.00
Total	2,675,840	2,277,047

Jibana Sub County Hospital (Kilifi County Government)
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Notes to Financial Statements Continued

7. In Kind Contributions from The County Government

Description	FY2024/2025	FY2023/2024
	KShs	KShs
Pharmaceuticals and Non-Pharmaceutical Supplies laboratory supplies	2403182	0
Total grants in kind	2403182	0

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Notes to the Financial Statements (Continued)

8. Medical/ Clinical Costs

Description	FY2024/2025	FY2023/2024
	KShs	KShs
Sanitary and cleansing Materials	20,000	27,530
Dressings and Other Non-Pharmaceutical Medical Items	41,625	10,000
Fungicides, Insecticides and Sprays	-	
Laboratory Materials, Supplies and Small Equipment	156,990	50,000
Medical Drugs	59,980	45,000
Total	278,595	132,530

9. Employee Costs

Description	FY2024/2025	FY2023/2024
	KShs	KShs
Basic Wages - Temporary Employees	596,736	844,476
casual labour	455,000	-
Employer Contributions to Compulsory National Social Security S	35,280	90,320
Staff medical expenses and Insurance cover	22,624	75,715
Total	1,109,640	1,010,511

10. Board of Management Expenses

Description	FY2024/2025	FY2023/2024
	KShs	KShs
Sitting allowance	456,500	119,500.00
Total cash and cash equivalents	456,500	119,500

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11. Rendering of Services-Medical Service Income

Description	FY2024/2025	FY2023/2024
	KShs	KShs
Pharmaceuticals	438,546.00	377,510.00
Laboratory	215,050.00	238,950.00
out patient	299,580.00	125,650.00
inpatient	297,820.00	233,810.00
maternity	50,600.00	-
Total revenue from the rendering of services	1,301,596.00	975,920.00

12. Repairs And Maintenance

Description	FY2024/2025	FY2023/2024
	KShs	KShs
Motor vehicle expenses	13,100	64,400
Computers	-	64,400
Buildings	123,000	163,500
workshop tools	-	22,615
Total cash and cash equivalents	136,100	314,915

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Notes to the Financial Statements (Continued)

13. General Expenses

Description	FY2024/2025 KShs	FY2023/2024 KShs
Telephone and mobile phone services	59,100	25,000
Conferences and delegations	-	111,500
Travel and accommodation allowance	635,400	918,300
food and ration	43,250	-
Other fuel	41,560	30,000
catering services	49,900	5,000
workshop tools	36,231	-
Bank charges	3,480	10,700
Office and general supplies and services	194,165	108,650
Fuel Oil and Lubricants	-	-
Purchase of Household Furniture and Institutional Equipment	17,000	10,000
Total	1,080,086	1,219,150

14. Cash And Cash Equivalents

Description	FY2024/2025 KShs	FY2023/2024 KShs
Current account	1,069	69,931
Total cash and cash equivalents	1,069	69,931

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Notes to the Financial Statements (Continued)

[a] Detailed Analysis of Cash and Cash Equivalents

Description	Account number	FY2024/2025	2022/2023
		KShs	KShs
Current account			
Co-Operative Bank			
KCG JIBANA SUB COUNTY HOSPITAL HSIF	1141779145300	1,069.00	69,931.00
Sub- total		1,069.00	69,931.00
Kenya Commercial bank			
KCG-JIBANA SUB COUNTY HOSPITAL PBF ACCOUNT	1168061334	136,342.95	967.25
Sub- total		136,342.95	967.25
		1,069.00	69,931.00
Sub- total			
Grand total		1,069.00	69,931.00

15. Receivables From Non-Exchange Transactions

Description	FY2024/2025	FY2023/2024
	KShs	KShs
Current Receivables		
Staff outstanding Imprest	-	
receivables	103,401	11,070
Total Current receivables	103,401	11,070
Total receivables from exchange transactions	103,401	11,070

16. Trade and other Payables

description	2023/2024	2023/2024
Trade payables	615,864.00	210,114.00
total trade and other payables	615,864.00	210,114.00

17. Cash Generated from Operations

Description	FY2024/2025	FY2023/2024
	KShs	KShs
Surplus for the year before tax	(385,081)	(465,129)
Adjusted for:		
Working Capital adjustments		
Increase in receivables	(92,331)	209,360
Increase in payables	408,550	46,409
Net cash flow from operating activities	(68,862)	(209,360)

Notes to the Financial Statements (Continued)

18. Financial Risk Management

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

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

(i) Credit risk

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

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
At 30 June 2024				
Receivables from exchange transactions	-	-	-	-
Receivables from –non-exchange transactions	11,070	-	-	11,070
Bank balances	69,931	-	-	69,931
Total	81,001	-	-	81,001
At 30 June 2025				
Receivables from exchange transactions	-	-	-	-
Receivables from –non-exchange transactions	103,401	-	-	103,401
Bank balances	1,069	-	-	1,069
Total	104,470	-	-	104,470

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

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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 hospital has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The entity has significant concentration of credit risk on amounts due from county. The board of management sets the hospital's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

(ii) Liquidity risk management

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

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

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
At 30 June 2024				
Trade payables	210,114	-	-	210,114
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
Total	210,114	-	-	210,114
At 30 June 2025				
Trade payables	615,864	-	-	615,864
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
Total	615,864	-	-	615,864

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Notes to the Financial Statements (Continued)

(iii) Market risk

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

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

a) Foreign currency risk

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

Description	KShs	Other currencies	Total
	Kshs		Kshs
At 30 June 2025			
Financial assets (investments, cash, debtors)	-	-	-
Liabilities			
Trade and other payables	615,864	-	615,864
Borrowings	-	-	-
Net foreign currency asset/(liability)	615,864	-	615,864

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)

Foreign currency sensitivity analysis

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

b) Interest rate risk

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

Management of interest rate risk

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

Notes to the Financial Statements (Continued)

Sensitivity analysis

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

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:

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Notes to the Financial Statements (Continued)

19. Related Party Balances

Description	FY2024/2025	FY2023/2024
	KShs	KShs
Transfers from HSIF	3,977,436	2,277,077
	3,977,436	2,277,077
b) Key management remuneration		
	FY2024/2025	FY2023/2024
	KShs	KShs
Board of Members allowances	457,500	119,500
Total	457,500	119,500

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.

Kilifi County Government is the principal shareholder of the hospital, holding 100% of the hospital 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

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20. Segment Information

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

21. Contingent Liabilities

22. Capital Commitments

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

23. Events after the Reporting Period

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

24. Ultimate and Holding Entity

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

25. Currency

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

26. 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)
OAG/KRO/HOSP/JIBAN A LEVEL 4/2023-2024	Inaccurate Accumulated surplus The statement of financial position reflects comparative accumulated surplus amount of Ksh. 241,115 that varied with the change in net assets amount of ksh 566305 resulting to unreconciled variance of Kshs.325,190.in the circumstance ,the accuracy and completeness of the accumulated surplus could not be confirmed	Management has taken note and has corrected the accumulated surplus in the current financial statement	resolved	
OAG/KRO/HOSP/JIBAN A LEVEL 4/2023-2024	Inaccurate cash and cash equivalents balances The statement of financial position reflects cash and cash equivalent balance of	Management has taken note and has corrected the cash and cash equivalent balances in the current	Resolved	

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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)
	<p>Kshs.19, 931.however the balance excludes Kshs.967 held in KGC Jibana sub county hospital PBF account operated by the hospital. In the circumstance, the accuracy and completeness of the cash and cash equivalent balance of Kshs.19, 931 could not be confirmed.</p>	<p>financial statement</p>		
<p>OAG/KRO/HOSP/JIBAN A LEVEL 4/2023-2024</p>	<p>Universal health coverage Review of services offered,equipments used and number of members of staffs at the hospital revealed that during the year under review, the hospital did not meet the requirements of Kenya quality model for health policy guidelines due to staff deficits.in addition, the radiology services were not offered in the hospital as required for a level four hospital</p>	<p>Management has placed a request additional specialists and improvement on infrastructure to the department of health in order to improve on service delivery</p>	<p>Not resolved</p>	

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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)
	contrary to the first schedule of health act,2017			
OAG/KRO/HOSP/JIBAN A LEVEL 4/2023-2024	<p>Idle Equipment and Machines. Physical inspection revealed that several items of equipment and machines including three resuscitative machines the operating table oxygen plant theatre lamps two incubator and anaesthesia machine and which were in good condition were idle for what management said was lack of qualified personnel to operate them.in addition, the hospital had one full mammogram machine and a biochemistry machine that were not functional due to breakdown.no report on the inspection done and any recommendation given on how to fix it was provided</p>	Management has placed a request additional specialists and improvement on infrastructure to the department of health in order to improve on service delivery	Not resolved	

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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)
	.in the circumstance ,the proper classification of the hospital as a level 4,value for money on the machinery and equipment and effectiveness of UHC service delivery to the public could not be confirmed.			
OAG/KRO/HOSP/JIBAN A LEVEL 4/2023-2024	Inconsistencies in the presentation and disclosure in the annual report and financial statements. Review of the annual report and financial statement revealed that the table of contents reflects financial year end as 30 th June 20xx instead of 2024.the financial statement omit the header on pages before I. The statement of financial position reflects trade and other payables from exchange transactions under current assets instead of current liabilities. The financial	The management has put in mechanism to correct and comply in the financial statement.	Resolved	

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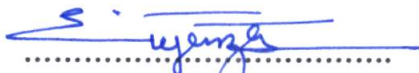
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
	<p>statements notes include guidance information as part of the statement on page 31, 32, and 33.</p> <p>In this circumstances, the management did not comply with the international public sector accounting standards board reporting requirements</p>			
OAG/KRO/HOSP/JIBAN A LEVEL 4/2023-2024	<p>Information Communication Technology (ICT). Review of the Information and Communication Technology (ICT) records at the Hospital revealed that Management had not established an IT strategic committee, Data Recovery Plan (DRP) and IT security policy. Such policies are vital in effective and efficient management of the entity's IT resources. In addition, the hospital did not</p>	<p>The IT strategic committee is in place and the county ICT policy is in the draft stage</p>	Partly resolved	

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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)
	<p>have periodic IT reports which are supposed to assess the status of implementation of IT systems and suggest corrective measures.</p> <p>In the circumstance, the effectiveness of the internal control ,risk management and governance could not be confirmed</p>			
OAG/KRO/HOSP/JIBAN A LEVEL 4/2023-2024	<p>Budgetary control and performance</p> <p>The statement of comparison of budget and actual amount reflects final receipts budget and actual on comparative basis amount of Kshs.2,742,760 and Kshs.2,277,047 respectively resulting to a under budget funding of Kshs.465,713,or 17% of the budget.similarly,th e hospital spends Kshs.2,742,206 against actual receipt of Kshs.2,742,260 resulting to over</p>	<p>The management appreciate the observation which will help close avenues of unnecessary handling of cash, however it is good to appreciate that the hospital is located at remote area and hence the premises do not have etr receipts, we have however obtained receipts that</p>	Not Resolved	

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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)
	utilization or 20% of the receipts.	are detailed in support of the purchases made		


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Accounting Officer



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