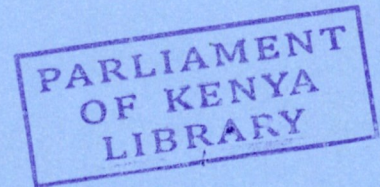
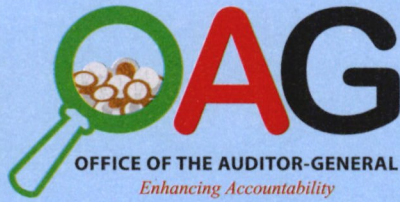


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

**BARINGO COUNTY COMMUNITY
CONSERVANCY FUND**

**FOR THE YEAR ENDED
30 JUNE, 2025**

PAPERS LAID	
DATE	26/11/25
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COMMITTEE	-
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100th Revised 30th June 2025



TURKANA COUNTY COMMUNITY HEALTH SERVICES FUND

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED JUNE 30, 2025

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

Turkana County Community Health Services Fund
Annual Report and Financial Statements for the year ended June 30, 2025

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Turkana County Community Health Services Fund
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1. Acronyms and Definition of Key Terms

A. Acronyms

BOM	Board of Management
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
Kshs	Kenya Shillings

B. Definition of Key Terms

Fiduciary Management- Members of Management directly entrusted with the responsibility of financial resources of the organization.

Comparative Year- Means the prior period.

2. Key Entity Information and Management

a) Background information

Turkana County Community Health Services Fund is established by and derives its authority and accountability from Turkana County Community Health services ,2018 Act on 10TH August,2018. The Fund is wholly owned by the County Government of Turkana and is domiciled in Kenya.

The fund's objective is to

- (i) provide for the establishment of community health services units within the County for the effective, efficient and sustainable delivery of community health services fund.
- (ii) establish a county community health services fund for the purposes of financing activities and projects implemented pursuant to this Act.
- (iii) ring-fence funds for primary health care activities for use at community health unit levels.
- (iv) coordinate and streamline financial contributions from partners and well-wishers for community health services into the Fund account.
- (v) to provide for the management of the Community Health Services Fund

The Fund's principal activity is establishing a county community health services fund for the purposes of financing activities and projects implemented pursuant to this Act.

Principal Activities

The principal activity/mission/ mandate of the Fund is to establish a county community health services fund for the purposes of financing activities and projects implemented pursuant to this Act.

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3. Fund Administration Committee

SN	Name	Position
1	Mrs. Jane Rose Tioko	Chairperson
2	Dr. Lolos Nelson	Committee Member
3	Dr. Lolepo John	Secretary
4	Fr. Ekalimon Joseph	Committee Member
5	Mrs. Evaline Kataboi	Committee Member
6.	Mr. Jonathan Longiti	Committee member
7.	Mr. Benson Ebei	Committee Member
8.	Mrs. Susan Loyokon Ereng	Committee Member
9.	Mr. Gabriel Ekalale	Committee Member
10.	Dr. Mutu Paul Lopodo	Committee Member

Turkana County Community Health Services Fund
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4. Key Management Team

SN	Name	Position
1	MRS.JANEROSE TIOKO	FUND ADMINISTRATOR
2	CPA KORIKIEL LOTU DEDAN	FUND ACCOUNTANT
3	Dr. JOHN LOLEPO	DIRECTOR COMMUNITY HEALTH SERVICES
4		
5		

Key Entity and Management (Continued)

a) Fiduciary Oversight Arrangements

Here, provide a high-level description of the key fiduciary oversight arrangements covering (say):

SN	Position	Name
1	Directorate Internal Audit	Mr. JEREMIAH NGACHEKIO
2	County Community health services Committee	
3		

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b) Registered Offices

P.O. Box 11-30500
TURKANA COUNTY HEADQUARTERS
NAWOITORONG ROAD
LODWAR, KENYA

c) Fund Contacts

Telephone: (+254) 716955220
E-mail: turkanacomunityhealthfund.go.ke
Website: www.turkana.go.ke

d) Fund Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

2. Kenya Commercial Bank
Lodwar Lorugum Road
P.O Box 150-30500
Lodwar

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Key Entity and Management (Continued)

e) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

f) Principal Legal Adviser



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

g) County Attorney



Turkana County Headquarters
Nawoitorong Road
P.o Box 11-30500
Lodwar

**Turkana County Community Health Services Fund
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1. The Fund Administration Committee

Name	Details of qualifications and experience
<p>1. Mrs.JaneRose Tioko</p> 	<p>Mrs.JaneRose Tioko is currently the chairperson of County Community Health services Committee, Fund Administrator and County Chief officer of preventive and Promotive Health. Born on 1976 in Loima sub-county. She Holds Bachelor of Education degree from Moi university and registered with the Teachers services commission. She worked as Secondary school teacher and Sub-County Education Director for a period of Ten years. She is serving as executive Director of the committee.</p>
<p>2. Dr. Lolos Nelson</p> 	<p>Dr. Nelson Lodiita Lolos is currently UNICEF Kenya country office, health specialist and member Turkana County Community Health Services Committee. Born on 1982, in Turkana County, Turkana west sub-county, Kakuma ward. He has MBA in Health care management from Strathmore university coupled with Bachelor of medicine and surgery from University of Nairobi, 2010.He has worked as Deputy Director Health (medical services) in Turkana County Government, sub-county medical officer of health (Turkana west, sub-county) medical officer in charge, Kakuma mission hospital, medical superintendent Lopiding sub-county hospital among others positions.</p>
<p>3. Dr. Joseph Lolepo Ekal</p>	<p>Dr. Joseph Ekal Lolepo is the Director community Health service, Turkana County Government and Member County community health committee representative of the Directorate of community Health. Born on 1977 in Turkwel ward, Lokiriama Sub-location in Loima Sub-County. He holds doctorate of philosophy in public health (social and behavioural health) alongside bachelors of community health and development from Great lakes university, Kisumu. Moreover, he has over twenty years of experience in public health and social development both in government and non-government organisations.</p>
<p>4.Fr. Ekalimon Joseph</p>	<p>Fr. Ekalimon Joseph.is currently priest serving in catholic Diocese of Lodwar, st Augustine Parish and Member to County Community Health services Committee. Born on 11th may 1970 in Turkana County, Turkana central sub-county, kanamker ward. He has degree in Bachelor of arts, sacred Theology, 1999.He has Avast years of experience in priesthood from 2002-2025.</p>
<p>5. Mrs. Evaline Kataboi</p>	<p>Mrs. Evaline Najuma is currently member to County Community Health services Committee. She was Born on</p>

Turkana County Community Health Services Fund
Annual Report and Financial Statements for the year ended June 30, 2025


	<p>01st April 1972 in Busia, county. She Has Diploma in Bible and Theology from Pentecostal Bible College, Nyangori Kenya. . She worked as reverend to P.A.G Loborat for many years and currently serves at P.A.G Loborat in Turkana central sub-county.</p>
<p>6. Mr. Jonathan Longiti</p>	<p>Mr. Jonathan Lokwawi Longiti was born on 07th may 1981 in Lokichar ward, Turkana South Sub- County. He holds Bachelor of science in Environmental health from Mount Kenya University and Diploma in Clinical medicine and surgery from Kenya Medical Training College and pursuing master’s in public health. With Proven experience of fifteen years in health systems strengthening, community health services coordination, and Hiv/Aids program management. He is current county focal person on community health services.</p>
<p>7. Mr. Benson Ebei</p> 	<p>Mr. Ebei Benson Ewoi is currently the member of County Community Health services Committee and County Director for Disability services in National council for persons for Disability in Turkana. Born on 31st August 1982 in Kaleng in Turkana North sub-county. He Holds Masters of Public administration and management degree from Turkana University College university and Bachelor of Arts degree in Development studies in Mount Kenya university. He worked as communication development officer, UNICEF Kenya for a period of Five years.</p>
<p>8. Mrs. Susan Loyokon Ereng</p>	<p>Mrs. Susan Loyokon Ereng is the Member County Community Health Committee. Born on 30th July, 1996 in Turkana South constituency, Lokichar ward and Lochwa Location. She has Bachelor of commerce degree (Accounting option) from university of Nairobi. She has served as clerk to independent and boundaries commission in 2022 voter registration.</p>
<p>9. Mr. Gabriel Ekalale</p> 	<p>Mr. Gabriel Ekalale is currently Executive Director Asegis community Network, A community-based organisation that advocates rights of pastoral community to a clean and healthy environment and Member County community health services committee. Born on 18th February, 1973 in Lodwar. He has certificate in chartered mediator, Diploma in community Development and social work among other qualifications and trainings. He has vast years’ experience in working with humanitarian organisations advocates rights of pastoralist community.</p>

Turkana County Community Health Services Fund
Annual Report and Financial Statements for the year ended June 30, 2025

10. Dr. Mutu Paul Lopodo	Dr. Paul Lomodo Mutu is the member to county community health services Committee. Born on 15 th August 1979 in Turkana Central, kangatotha ward. He holds Doctor of Philosophy Degree specializing in Disaster management Development, masters in Public Health, Post graduate diploma in Tropical Medicine and surveillance, Bachelor in Nursing and Diploma in Kenya Registered community nurse with various certificates, currently works as lecturer to Turkana university college a constituent college of Masinde Muliro university of science and Technology.
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Turkana County Community Health Services Fund
Annual Report and Financial Statements for the year ended June 30, 2025

2. Management Team

Name	Details of qualifications and experience
<p>1.Mrs.JaneRose Tioko</p> 	<p>Mrs.JaneRose Tioko is currently the chairperson of County Community Health services Committee and County Chief officer of preventive and Promotive Health. Born on 1976 in Loima sub-county. She Holds Bachelor of Education degree from Moi university and registered with the Teachers services commission. She worked as Secondary school teacher and Sub-County Education Director for a period of Ten years. She is serving as executive Director of the committee. She performs main responsibility of accounting for the fund.</p>
<p>2.Dr. John Lolepo</p>	<p>Dr. Joseph Ekal Lolepo is the Director community Health service, Turkana County Government and Member County community health committee representative of the Directorate of community Health. Born on 1977 in Turkwel ward, Lokiriama Sub-location in Loima Sub-County. He holds doctorate of philosophy in public health (social and behavioural health) alongside bachelors of community health and development from Great lakes university, Kisumu. Moreover, he has over twenty years of experience in public health and social development both in government and non-government organisations.</p>
<p>3.CPA KORIKIEL LOTU DEDAN</p>	<p>CPA Korikiel Lotu Dedan is Currently Fund Accountant, Born on 20th January 1987 in Turkana County, Turkana south sub-county, Lokichar ward. Holds masters of science in finance degree from university of Nairobi, Alongside Bachelor of Business management (Accounting option) and Professional Accountant Registered with the institute of certified public Accountant of Kenya. Has fifteen years of experience in Accounting and Finance.</p>
<p><i>Note: The Fund Administrator will feature under both the 'Board' and 'Management'.</i></p>	

5. Fund Chairperson's Report

Foreword by the Chairperson

The Turkana County Community Health Services Fund has experienced significant developments during the fiscal year 2024-2025. This report aims to provide a comprehensive overview of the fund's activities, performance, and strategic outlook, ensuring transparency and accountability to stakeholders.

Changes in the Fund During 2024-2025

During this period, the fund saw notable changes in its governance structure, including the appointment of new board members and key management personnel. These changes were aimed at strengthening oversight and enhancing operational efficiency. Additionally, there was an expansion of the fund's scope to include new health programs targeting underserved communities, reflecting the county's commitment to improving health outcomes.

Review of the Fund's Performance

The fund demonstrated steady growth in resource mobilization and expenditure efficiency. Key achievements include the successful implementation of several health initiatives, increased outreach programs, and improved service delivery metrics. Financial management practices were enhanced to ensure optimal utilization of resources, with a focus on transparency and accountability. The fund's performance indicators suggest positive trends in health service coverage and community health outcomes.

Future Outlook of the Fund

Looking ahead, the fund aims to expand its coverage further, integrating innovative health solutions and strengthening partnerships with development agencies. Strategic priorities include capacity building for health workers, infrastructure development, and leveraging technology for better health data management. The goal is to sustain and accelerate progress towards universal health coverage within Turkana County.


Other Matters Deemed Necessary

Additional matters discussed include the need for increased community engagement, the importance of continuous staff training, and the potential for resource diversification to ensure long-term sustainability. The fund also plans to enhance monitoring and evaluation frameworks to better track progress and impact.

Conclusion

- In conclusion, the Turkana County Community Health Services Fund has made commendable progress during the year, despite challenges faced. The strategic initiatives and governance reforms implemented are expected to position the fund for continued success in improving health outcomes for the residents of Turkana County. The commitment of all stakeholders remains vital to achieving these objectives and ensuring the sustainability of health services in the region.

Turkana County Community Health Services Fund
Annual Report and Financial Statements for the year ended June 30, 2025

Name: **Mrs. JaneRose Tioko** Signature  Date: **16-10-2025**

Chairperson of the Board/Fund

6. Report of The Fund Administrator

Budget Performance Overview

The Fund's financial performance reflects prudent utilization of resources across all programmatic areas. Below is a summary of budget allocation versus actual expenditure:
Physical Progress & Impact

Since the Fund's inception in 2025, notable achievements include:

- **Community health promoters Supported:** 2,537 (100% coverage across all sub-counties)
- **Households Reached:** 180,000 (representing 85% of target population)
- **Maternal Health Referrals:** Increased by 60%
- **Immunization Coverage:** Improved from 72% to 89%
- **Community health Retention Rate:** 92% (up from 65% pre-fund)

Programme Implementation Highlights

- **Stipend Disbursement:** Monthly payments streamlined bank accounts, reducing delays and enhancing accountability.
- **Training:** Over 2,537 Community health promoters trained in integrated community case management (ICCM) called e-chis
- **Health Commodities:** Distribution of essential kits to all Community health promoters, improving service delivery.
- **Monitoring and Evaluation Systems:** Digitized reporting tools introduced, improving data accuracy and timeliness.

Value-for-Money Achievements

- Leveraged partnerships with NGOs to co-fund training programs, saving approx. KES 12,000,000
- Bulk procurement of commodities reduced unit costs by 18%.
- Digital stipend disbursement reduced administrative overhead by 25%.

Implementation Challenges & Future Outlook

Challenges:

- Delays in national disbursements affecting timely execution
- Limited internet access in remote areas hindering digital reporting
- High turnover of trained Community health promoters in urban centres

Future Outlook (FY 2025/2026):

- **Proposed Budget:** KES 150M

Turkana County Community Health Services Fund
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- **Planned Programs:**

- Expansion of Community health promoters' coverage to underserved wards
- Introduction of mental health outreach programs
- Strengthening referral systems through mobile health platforms

Risk Management Strategies

- **Financial Controls:** Introduction of Quarterly audits and reconciliation exercises to ensure stipend is paid to the right personnel
- **Operational Risks:** The fund board is introducing Backup systems for digital reporting
- **Strategic Risks:** Conducting Stakeholder engagement forums to align priorities and mitigate resistance

**Turkana County Community Health Services Fund
Annual Report and Financial Statements for the year ended June 30, 2025**

7. Statement of Performance Against the Turkana County Community Health services Fund's Predetermined Objectives

Turkana County community health services Fund strategic period is between 2021-2025

The key development objectives of the Fund as per the strategic plan for *(Indicate period of the strategic plan)* are to:

- a) *Provide quality health cares services to the unreached members of Turkana community*
- b) *Enhance access to health services by the members of community, staff.*
- c) *Promote sustainable community health initiatives*

Progress on attainment of Strategic development objectives

Below we provide the progress on attaining the stated objectives:

Program	Objective	Outcome	Indicator	Performance
Provision of affordable health care services to members of the community	To ensure all health care services at the community level	Number of patients treated	% of community members treated	During the Financial year fifty thousand persons access health care at community level
Development of Health Promoters Stipend System	To streamline and ensure timely stipend payments	Improved morale and retention of Community health promoters (CHPs)	% of Community Health Promoters receiving timely payments	95% of received stipends within the scheduled timelines during the Financial year.
Capacity Building of Health promoters	To improve Community Health promoters ability to deliver	Enhanced service delivery and patient experience	Number of Community Health Promoters Trained	Two thousand six hundred Community Health Promoters Trained

8. Corporate Governance Statement

Turkana County Community Health Services Fund
Financial Year: 2024-2025

The Turkana County Community Health Services Fund (TCCHSF) is committed to upholding the highest standards of corporate governance, transparency, and accountability in the management of public resources. This statement outlines the governance framework and practices adopted by the Fund during the reporting period.

➤ . Appointment of Board Members

Board members are appointed through a transparent process led by the County Executive Committee Member (CECM) for Health, in consultation with relevant stakeholders. Appointments consider professional qualifications, experience in public health, finance, and community development. Removal of directors follows due process as outlined in the Fund's enabling legislation and the Board Charter.

- **Board Size:** The Board comprises 7 members, including representatives from the County Treasury, Department of Health, civil society, and community health volunteer networks.
- **Diversity:** The Board reflects gender balance, regional representation across Turkana sub-counties, and includes members with varied professional backgrounds.
- **Board Charter:** A formal Board Charter exists, outlining roles, responsibilities, and ethical expectations of members.

➤ Roles and Functions of the Board

The Board provides strategic oversight and policy direction for the Fund. Key functions include:

- Approving strategic plans and budgets
- Monitoring financial performance and risk management
- Ensuring compliance with statutory obligations
- Promoting transparency and stakeholder engagement

➤ Induction, Training, and Development

New Board members undergo structured induction covering the Fund's mandate, governance framework, and financial management protocols. Continuous development is supported through workshops on public finance, health systems, and governance ethics.

➤ Board and Members' Performance

Board performance is assessed annually through self-evaluation and peer review mechanisms. During the year, members demonstrated active participation, strategic input, and adherence to governance principles.

➤ Board Meetings and Attendance

During the financial year, the Board held one (1) scheduled meetings and zero(0) special sessions. Average attendance was 92%, with all members attending at least one meeting.

➤ Succession Plan

The Fund has adopted a succession planning framework to ensure continuity in leadership and institutional memory. This includes mentorship of junior officers and staggered board appointments to avoid simultaneous exits.

➤ **Conflict of Interest Policy**

A formal policy exists requiring members to declare any personal or financial interest in matters before the Board. Conflict declarations are recorded and affected members recuse themselves from related deliberations.

➤ **Board Remuneration**

Board members receive sitting allowances as per guidelines issued by the Salaries and Remuneration Commission (SRC). No performance bonuses or discretionary payments were made during the year.

➤ **Ethics and Conduct**

The Board adheres to a Code of Ethics aligned with public service values. Members are expected to demonstrate integrity, impartiality, and respect for community interests.

➤ **Governance Audit**

An independent governance audit is yet to be conducted, assessing compliance with governance standards, risk controls, and stakeholder engagement. Key recommendations are being implemented progressively.

➤ **Communication Policy**

The Fund maintains a communication policy that promotes timely, accurate, and accessible information sharing with stakeholders. Channels include quarterly newsletters, public forums, and digital platforms.

➤ **Terms of Reference of Committees**

The Board operates through specialized committees including:

- Finance and Audit Committee
- Human Resource and Governance Committee
- Community Engagement and Health Outcomes Committee

Each committee has clear Terms of Reference approved by the Board.

➤ **Policy on Related Party Transactions**

The Fund has instituted a policy to manage related party transactions, ensuring transparency and value for money. All such transactions are disclosed in financial statements and subject to Board approval.

This governance framework reflects the Fund's commitment to ethical leadership, stakeholder trust, and sustainable health service delivery in Turkana County.

Turkana County Community Health Services Fund
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9. Management Discussion and Analysis.

➤ **Operational and Financial Performance Overview**

The Turkana County Community Health Services Fund (TCCHSF) continued to deliver on its mandate of supporting community health systems through strategic investments, efficient fund management, and stakeholder collaboration.

Key Financial Highlights

ITEM	FINANCIAL 2024-205	PREVIOUS YEAR 2023-2025	PERCENTAGE CHANGE
TOTAL REVENUE	116,335,912	0	100%
TOTAL EXPENDITURE	112,377, 886	0	100%
SURPLUS/DEFEICIT	3,958,026	0	100%
CHP STIPEND DISBURSEMENT	106,995,000	0	100%
TRAINIGS SPEND	4,273,200	0	100%

➤ **Key Projects and Investment Decisions**

a) **Community Health promoters Stipend Automation System**

- Objective: Digitize stipend payments to enhance transparency and timeliness.
- Status: Fully implemented across all sub-counties.
- Impact: 95% of Community health promoters received payments within scheduled timelines.

b) **Health Facility Infrastructure Upgrade**

- Scope: Renovation of 12 health centers across Turkana East and South.
- Investment: KES 28 million.
- Outcome: Improved patient flow, sanitation, and service delivery.

c) **Community Health Volunteer Training**

- Participants: 2,600(Two thousnad six hundreds only) Community health promoters trained on maternal health, nutrition, and data reporting.
- Partners: UNICEF, AMREF.
- Result: Increased community outreach and early referrals.

➤ **Compliance with Statutory Requirements**

The Fund complied with all statutory obligations including:

- Submission of quarterly and annual financial reports to the County Treasury.
- Adherence to Public Finance Management Act, 2012.
- Timely remittance of PAYE and NHIF for salaried staff.
- Procurement conducted in line with PPRA guidelines.

Turkana County Community Health Services Fund
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➤ **Major Risks Facing the Fund**

RISKS	DESCRIPTION	MITIGATION MEASURES
Delayed disbursement of county funds	Affects timely Community health promoters' payments and project execution	Engagement with County Treasury; buffer reserves
Staff turnover	Loss of institutional memory and operational delays	Succession planning and staff development
Inflationary pressures	Increased cost of goods and services	Budget adjustments and donor engagement

➤ **Material Arrears and Financial Obligations**

As at the end of the financial year:

- **Statutory Arrears:** Nil
- **Pending Bills:** KES 30,444,000 related to unpaid stipend from March 2025-June 2025
- **Community health promoters Stipend Arrears:** Not Cleared within Q4

➤ **Additional Information**

- **Engagement:** Regular forums held with Community Health Promoters, sub-county focal persons, and health facility managers.
- **Audit Status:** External audit conducted in Quarter three(Q3); no material misstatements reported.
- **Sustainability Outlook:** Plans underway to integrate solar energy in health facilities and expand digital health reporting tools.

➤ **Performance Snapshot**

Bar Graph: Community health promoters Coverage vs. Target - Targeted Community Health Promoters : 3,200 - Active CHVs: 2,600 - Coverage Rate: 94.7%

This report reflects the Fund's commitment to transparency, community empowerment, and strategic health investment. Management remains focused on improving service delivery, financial stewardship, and stakeholder trust.

10. Environmental and Sustainability Reporting

Sustainability Strategy and Profile

The Turkana County community health services fund recognizes the importance of integrating sustainability into its operational framework. The organization's sustainability strategy is aligned with global political and macroeconomic trends, notably the increasing emphasis on climate change mitigation and adaptation. These trends influence the organization's priorities, especially in ensuring resilient health service delivery amidst environmental challenges.

International frameworks such as the Sustainable Development Goals (SDGs) serve as guiding principles for the organization's sustainability efforts. Specifically, SDG 3 (Good Health and Well-being), SDG 13 (Climate Action), and SDG 15 (Life on Land) are central to the organization's policy framework. The organization has identified key sustainability priorities, including reducing environmental impact, promoting equitable service delivery, and enhancing community resilience.

During the reporting period, the organization achieved notable milestones such as the implementation of eco-friendly waste disposal systems, increased community engagement in environmental conservation, and the adoption of green procurement policies. However, challenges such as limited funding for sustainable infrastructure and gaps in community awareness were encountered. Mitigation measures included capacity-building workshops and partnerships with environmental NGOs.

The service delivery charter emphasizes transparency, inclusivity, and accountability. Contract management procedures prioritize local suppliers, with a target of allocating at least 60% of contracts to local contractors, youth, women, and persons with disabilities (PWD). This approach aims to foster local economic development and social inclusion.

Environmental Performance

The organization's environmental policy underscores its commitment to minimizing ecological footprints through sustainable practices. Implementation evidence includes the adoption of paperless systems, reduction in plastic bottle usage, and the provision of segregated waste bins across facilities. The organization has also embraced biodegradable packaging and maintains vehicles to reduce CO2 emissions, aligning with its environmental objectives.

Successes include the successful transition to digital record-keeping, which has significantly reduced paper consumption, and the installation of solar-powered lighting in key facilities. Shortcomings involve occasional delays in waste segregation due to inadequate training, which are being addressed through ongoing staff capacity-building initiatives.

Efforts to manage biodiversity include supporting local reforestation projects and protecting natural water sources. Waste management strategies focus on the 3Rs—reduce, reuse, recycle—alongside proper disposal methods. The organization has introduced initiatives such as eco-toilets and eco-jikos, which utilize environmentally friendly technologies to reduce water and energy consumption.

Turkana County Community Health Services Fund
Annual Report and Financial Statements for the year ended June 30, 2025

Climate change initiatives encompass the adoption of climate-smart technologies, including drought-resistant crop varieties for community health programs, solar-powered lighting and heating systems, and the design of green buildings featuring natural lighting and automated systems. These measures aim to enhance resilience against climate variability and promote sustainable health service delivery in Turkana County.

Employee Welfare in Turkana County Community Health Services Fund

The Turkana County Community Health Services Fund has established comprehensive policies to guide its hiring processes, emphasizing fairness, inclusivity, and sustainability. These policies are designed to promote gender balance, ensuring equitable representation of males, females, and youth in the workforce. Additionally, the organization actively considers Persons with Disabilities (PWD) during recruitment, fostering an inclusive environment that values diversity and equal opportunity.

Stakeholder engagement is a core component of the organization's policy framework. Regular consultations with community members, health workers, and other stakeholders are conducted to ensure that hiring practices align with community needs and expectations. These engagements also provide feedback that informs periodic policy reviews and updates, typically conducted annually to adapt to evolving circumstances and best practices.

Efforts to improve skills and manage careers are integral to the organization's human resource strategy. Training programs are regularly implemented to enhance technical and soft skills among staff, with a focus on continuous professional development. Career management initiatives include mentorship programs, clear career progression pathways, and leadership development opportunities, aimed at retaining talent and fostering a motivated workforce.

The organization's appraisal and reward systems are transparent and performance-driven. Regular performance evaluations are conducted to recognize excellence, identify areas for improvement, and align individual goals with organizational objectives. Rewards include both monetary incentives and non-monetary recognition, such as certificates and public acknowledgment, to motivate staff and improve service delivery.

Safety and health policies are aligned with the Occupational Safety and Health Act of 2007 (OSHA). The organization maintains a safety management system that includes risk assessments, safety training, and emergency preparedness protocols. A review of work-related injuries indicates a proactive approach to minimizing hazards, with incident reports analyzed to identify root causes and implement corrective measures. The organization's commitment to safety is demonstrated through ongoing efforts to create a secure working environment, reduce accidents, and promote a safety culture among all staff members.

In conclusion, Turkana County Community Health Services Fund demonstrates a strong commitment to employee welfare through inclusive hiring policies, stakeholder engagement, continuous skills development, transparent appraisal systems, and rigorous

Turkana County Community Health Services Fund
Annual Report and Financial Statements for the year ended June 30, 2025

safety standards. These efforts collectively contribute to sustainable health service delivery and community well-being.

Turkana County Community Health Services Fund: Environmental and Sustainability Reporting

This report provides a comprehensive overview of the efforts undertaken by the Turkana County Community Health Services Fund to promote responsible marketplace practices, uphold ethical standards, and ensure environmental sustainability. The organization is committed to fostering transparency, accountability, and ethical conduct across all operational facets, aligning with best practices in community health service delivery.

Market Place Practices

The organization emphasizes responsible competition practices, ensuring fair and transparent operations. Key initiatives include:

- **Anti-corruption measures:** *Implementation of strict anti-corruption policies, regular staff training, and anonymous reporting mechanisms to prevent corrupt practices.*
- **Responsible political involvement:** *Maintaining neutrality in political activities, ensuring that organizational operations are free from political influence.*
- **Fair competition and open tendering:** *Conducting transparent procurement processes, adhering to open tendering procedures, and respecting competitors to promote a level playing field.*

To enhance service delivery, the organization has adopted several initiatives such as:

- *Publishing comprehensive service charters to inform the public about available services and standards.*
- *Implementing service automation and self-service platforms to improve accessibility and efficiency.*
- *Establishing anti-corruption reporting channels and brand protection mechanisms to safeguard organizational integrity.*
- *Promoting cashless payments to reduce cash handling risks.*
- *Engaging in public sensitization and outreach programs to educate communities about their rights and available health services.*

Responsible Supply Chain and Supplier Relations

The organization maintains good business practices by fostering responsible relationships with suppliers. This includes:

- *Honoring contractual agreements and ensuring timely payments.*
- *Promoting competitive procurement processes to select qualified suppliers based on merit.*

Turkana County Community Health Services Fund
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- *Respecting supplier rights and encouraging ethical business conduct throughout the supply chain.*

Responsible Marketing and Engagement with Citizens

The organization is committed to ethical marketing and community engagement. Its efforts include:

- *Ensuring truthful and accurate communication in all outreach and promotional activities, avoiding false or exaggerated promises.*
- *Preventing anti-social advertising practices that could harm community cohesion.*
- *Providing adequate information to the public through various channels such as media, websites, and community forums.*
- *Respecting diversity and promoting inclusivity in all outreach efforts.*
- *Holding regular consultative forums to gather community feedback and improve service delivery.*

Overall, Turkana County Community Health Services Fund strives to uphold high standards of environmental sustainability and social responsibility, ensuring that its practices contribute positively to community health and well-being while respecting environmental considerations and promoting sustainable development.

a) Product stewardship or Awareness creation

Outline efforts to safeguard consumer rights and interests issues include protection of health and safety, providing adequate product information, dispute resolution and redress, consumer data and privacy protection) or how the entity safeguards citizens' rights and interests (Providing adequate service information e.g. NHIF, NSSF, application of licenses, ID, Passport, logbook, connection to power, water, right to representation when arrested/ bail, right to peaceful demonstration, dispute resolution and redress, whistle blowers rights, citizen data and privacy protection)

Turkana County Community Health Services Fund
Annual Report and Financial Statements for the year ended June 30, 2025

i) Corporate Social Responsibility / Community Engagements

Turkana County Community Health Services Fund: Corporate Social Responsibility and Community Engagements

The Turkana County Community Health Services Fund is committed to implementing Corporate Social Responsibility (CSR) activities that align with its core mandate of improving health outcomes and community well-being. During the reporting period, the fund has undertaken various initiatives aimed at fostering sustainable development, enhancing health infrastructure, and promoting community participation in health-related decision-making processes.

Community Engagement Initiatives

Our activities have focused on direct community involvement and partnerships that support health and social development. These include:

- **Charitable Giving:** Provision of medical supplies, health materials, and cash donations to local clinics and health centers to improve service delivery.
- **Health Infrastructure Development:** Construction and rehabilitation of health facilities such as clinics, maternity wards, and laboratories to increase access to quality healthcare services.
- **Community Health Education:** Conducting sensitization campaigns on disease prevention, maternal health, and hygiene practices through community meetings, radio programs, and outreach activities.
- **Public Participation and Civic Education:** Facilitating community forums to involve residents in health planning, policy formulation, and feedback mechanisms, ensuring their voices influence health service delivery and development projects.

Evidence of Community Engagement

Our efforts are supported by tangible evidence, including:

- *Distribution of health materials and supplies to over 50 community health units and outreach clinics.*
- *Partnerships with local schools to promote health education among students and teachers.*
- *Implementation of community-led sanitation and hygiene programs, including the construction of latrines and water points.*
- *Organizing free health clinics and vaccination campaigns in remote and underserved areas.*
- *Provision of scholarships and bursaries to students pursuing health-related courses to build local capacity.*
- *Engagement in community dialogues to gather feedback on health services and incorporate community suggestions into planning processes.*

Turkana County Community Health Services Fund
Annual Report and Financial Statements for the year ended June 30, 2025

Conclusion

The Turkana County Community Health Services Fund remains dedicated to fostering community participation, transparency, and sustainable health development. By aligning our CSR activities with community needs and involving residents in decision-making, we aim to create a healthier, more resilient society that benefits all stakeholders.

11. Report of The Trustees

The Trustees submit their report together with the audited financial statements for the year ended June 30, 2025 which show the state of the Fund affairs.

Principal activities

The principal activities of the Fund are to establish a county community health services fund for the purposes of financing activities and projects implemented pursuant to Turkana County community health Act.,2018.

Results

The results of the Fund for the year ended June 30, 2025 are set out on 1-7

Trustees

The members of the Board of Trustees who served during the year are shown on page iv. There were no changes in the Board during the financial year.

Auditors

The Auditor General is responsible for the statutory audit of the Fund in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015. to carry out the audit of the *entity* for the year period ended June 30, 2025 in accordance to section 23 of the Public Audit Act, 2015

By Order of the Board



.....
Chair of the Committee

Date: 16-10-2025
.....

12. Statement of Management's Responsibilities

Section 167 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Administrator of a County Public Fund established by (*The Turkana Community Health services Act, 2018*) shall prepare financial statements for the Fund in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

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

The Administrator of the County Public Fund accepts responsibility for the Fund's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and Turkana Community Health services Act, 2018. The Administrator of the Fund is of the opinion that the Fund's financial statements give a true and fair view of the state of Fund's transactions during the financial year ended June 30, 2025 and of the Fund's financial position as at that date. The Administrator further confirm the completeness of the accounting records maintained for the Fund, which have been relied upon in the preparation of the Fund's financial statements as well as the adequacy of the systems of internal financial control.

In preparing the financial statements, the Administrator of the County Public Fund has assessed the Fund's ability to continue as a going concern and disclosed, as applicable, matters relating to the use of going concern basis of preparation of the financial statements. OR

Nothing has come to the attention of the Administrator to indicate that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

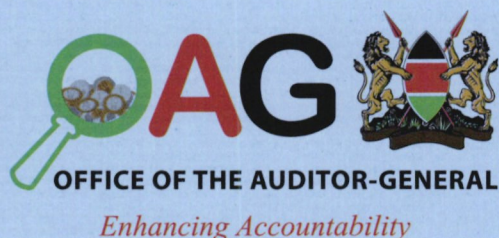
The Fund's financial statements were approved by the Board on 16-10- 2025 and signed on its behalf by:

Mrs. Jane Rose Tioko

Administrator of the Turkana County Community Health Services Fund

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: 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 BARINGO COUNTY COMMUNITY CONSERVANCY FUND FOR THE YEAR ENDED 30 JUNE, 2025

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 that the Government achieves value for money and that such funds are applied for the intended purpose.
- 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.

An Unmodified Opinion is issued when the Auditor-General concludes that 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 aim to address the Auditor-General's statutory roles and responsibilities 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

Opinion

I have audited the accompanying financial statements of Baringo County Community Conservancy Fund set out on pages 1 to 44, 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 the 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, the financial statements present fairly, in all material respects, the financial position of Baringo County Community Conservancy Fund as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012 and the Public Finance Management (Baringo County Community Wildlife Conservancy Fund) Regulations, 2014.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Baringo County Community Conservancy Fund 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 opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

Unresolved Prior Year Audit Matters

In the audit report of the previous year, some issues were raised under the Report on the Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. Management has indicated that the issues raised have been resolved. However, no evidence was provided to indicate how the issues were resolved.

Other Information

The Management is responsible for the Other Information set out on page iii to xix which comprise of Key Fund Information and Management, Committee of Community Conservancy Fund Administration, Management Team, Fund Chairperson's Report, Report of the Fund Administrator, Statement of Performance Against the County Fund's Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Report of Fund Management Committee and Statement of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

Report of the Auditor-General on Baringo County Community Conservancy Fund for the year ended 30 June, 2025

In connection with my audit on the Fund'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. Late Submission of Financial Statements

The financial statements for Baringo County Community Conservancy Fund for the year ended 30 June, 2025 were submitted to the Auditor-General for audit on 15 September, 2025, a delay of two (2) weeks after the end of the fiscal year to which the accounts relate. This is contrary to Section 47 (1) of the Public Audit Act, 2015 which states that the financial statements required under the Constitution, the Public Finance Management Act, 2012 and any other legislation, shall be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.

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

2. Material Uncertainty Related to Sustainability of Services

The statement of financial performance that the Fund did not receive any funding from the County Government or the National Government and did generate any own income during the year ended 30 June, 2025. Review of the report of the Fund Administrator as and previous year's audited financial statements revealed that the Fund did not carry out its operations as stipulated in the law. Further, the Fund did not receive any allocation of budget for the financial years 2022/2023, 2023/2024 and 2024/2025 implying that the Fund has not been able to achieve the objective for which it was established and was therefore technically dormant.

In the circumstances, the Fund's ability to sustain its services and thus the achievement of its intended objectives, is in doubt.

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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

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 Fund's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services using applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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

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

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


Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

11 November, 2025

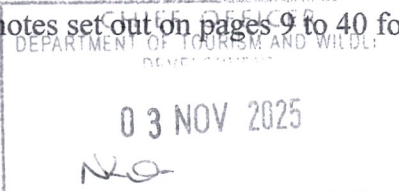
Report of the Auditor-General on Baringo County Community Conservancy Fund for the year ended 30 June, 2025

Baringo County Community Conservancy Fund
Annual Report and Financial Statements for the year ended June 30, 2025

12. Statement of Financial Performance for the year ended 30th June 2025

Description	Note	FY 2024/2025	FY 2023/2024
		Kshs	Kshs
Revenue From Non-Exchange Transactions			
Public Contributions and Donations		-	-
Transfers From the County Government	6	-	-
Fines, Penalties and Other Levies		-	-
Total Revenue From Non-Exchange	6	-	-
Revenue From Exchange Transactions			
Interest Income		-	-
Other Income	9	-	-
Total Revenue		-	-
Expenses			
Employee Costs		-	-
Use of goods and services	11	50	200
Depreciation and Amortization Expense		-	-
Finance Costs		-	-
Total Expenses	11	50	200
Other Gains/Losses			
Gain/Loss on Disposal of Assets		-	-
Gain /Loss on fair value of investments		-	-
Surplus/(Deficit) for the Period		(50)	(200)

(The notes set out on pages 9 to 40 form an integral part of these Financial Statements)


 03 NOV 2025
 Name: NAN
 Administrator of the Fund

FUND/GRANT ACCOUNTANT
 P. O. Box 53-30400, KABARNET
 Date: 03/11/2025
 Name: Phyllis Cheboiwo
 Fund Accountant
 ICPAK Member Number: 21650

Turkana County Community Health Services Fund
Annual Report and Financial Statements for the year ended June 30, 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	17	2,964,757	00
Current Portion of Long- Term Receivables from Exchange Transactions	18	30,444,000	00
Prepayments	19	00	00
Inventories	20	00	00
Investments in financial assets	21	00	00
Total current assets		33,408,757	00
Non-Current Assets			
Property, Plant and Equipment	22	00	00
Intangible Assets	23	00	00
Long Term Receivables from Exchange Transactions	18	00	00
Investment Property	24	00	00
Total non- current assets		00	00
Total Assets (A)		33,408,757	00
Liabilities			
Current Liabilities			
Trade and Other Payables from Exchange Transactions	25	30,444,000	00
Current Provisions	26	00	00
Current Portion of Borrowings	27	00	00
Employee Benefit Obligations	28	00	00
Social benefit liabilities	29	00	00
Total current liabilities		30,444,000	00
Non-Current Liabilities			
Non-Current Provisions	26	00	00
Long Term Portion of Borrowings	27	00	00
Non-Current Employee Benefit Obligation	28	00	00
Social benefit liabilities	29	00	00

Turkana County Community Health Services Fund
Annual Report and Financial Statements for the year ended June 30, 2025

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Total Liabilities (B)		30,444,000	00
Net Assets (A-B)		2,964,757	00
Represented By:			
Revolving Fund		00	00
Reserves		00	00
Accumulated Surplus		2,964,757	00
Net Assets		2,964,757	00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 16 OCTOBER, 2025 and signed by:



.....
NAME: MRS. JANEROSE TIOKO

ADMINISTRATOR OF THE FUND



.....
NAME: CPA KORIKIEL LOTU DEDAN
FUND ACCOUNTANT
ICPAK MEMBER NUMBER: 29944

Turkana County Community Health Services Fund
Annual Report and Financial Statements for the year ended June 30, 2025

16. Statement of Changes in Net Assets for the year ended 30th June 2025

Description	Revolving Fund	Revaluation Reserve	Accumulated surplus	Total
		Kshs	Kshs	Kshs
Balance As At 1 July 2023	00	00	00	00
Surplus/(Deficit) For the Period	-	-	00	00
Funds Received During the Year	00	-	00	00
Transfers	00		00	00
Revaluation Gain	-	00	-	00
Balance As At 30 June 2024	00	00	00	00
Balance As At 1 July 2024	00	00	00	00
Surplus/(Deficit) For the Period		-	2,964,757	2,964,757
Funds Received During the Year	0	-	00	00
Transfers	0		00	00
Revaluation Gain	-	00	-	00
Balance As At 30 June 2025	0	00	2,964,757	2,964,757

Turkana County Community Health Services Fund
Annual Report and Financial Statements for the year ended June 30, 2025

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

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Public contributions and donations		377,425	00
Transfers from the county government		114,963,912	00
Interest received		00	00
Receipts from other operating activities		00	00
Total receipts		115,341,337	00
Payments			
Fund administration expenses		1,108,380	00
General expenses (Employee cost)		111,268,200	00
Finance cost		00	00
Total payments		112,376,580	00
Net cash flows from operating activities	30	2,964,757	00
Cash flows from investing activities			
Purchase of property, plant, equipment and Intangible assets		00	00
Proceeds from sale of property, plant & equipment		00	00
Proceeds from loan principal repayments		00	00
Loan disbursements paid out		00	00
Net cash flows used in investing activities		00	00
Cash flows from financing activities			
Proceeds from revolving fund receipts		00	00
Additional borrowings		00	00
Repayment of borrowings		00	00
Net cash flows used in financing activities		00	00
Net increase/(decrease) in cash & cash Equivalents		2,964,757	00
Cash and cash equivalents at 1 July 2024	17	00	00
Cash and cash equivalents at 30 June 2025	17	2,964,757	00

(PSASB has prescribed the direct method of cash flow preparation/ presentation for all entities under the IPSAS accrual basis of accounting.)

Turkana County Community Health Services Fund
Annual Report and Financial Statements for the year ended June 30, 2025

18. Statement Of Comparison of Budget and Actual Amounts For the Period 2025

Description	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	C=(a+b)	d	e=(c-d)	f=d/c*100
Budget carryovers from the previous year*	-	00	00	00	00	0%
Receipts						
Public Contributions and Donations	00	377,425	377,425	377,425	(0)	100%
Transfers From County Govt.	116,335,912	00	116,335,912	114,963,912.00	1,372,000	98.82%
Interest Income	00	-	00	00	00	100%
Other Income	00	-	00	00	00	100%
Total Income	116,335,912	377,425	116,713,337	115,341,337	1,372,000	98.82%
Expenses						
Fund Administration Expenses	1,108,380	-	1,108,380	1,108,380	0.0	100%
General Expenses(Employee costs)	111,268,200	0.0	111,268,200	111,268,200	0.0	100%
Finance Cost	00	0.0	00	00	00	100%
Total Expenditure	112,376,580	0.0	112,376,580	112,376,580	0.0	100%
Capital expenditure	00	00	00	00	00.0	
Surplus For the Period	3,959,332	00.0	4,336,757	2,964,757.00	1,372,000	68%

Turkana County Community Health Services Fund
Annual Report and Financial Statements for the year ended June 30, 2025

Budget notes

1. *Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (IPSAS 24.14)*
2. *Provide an explanation of changes between original and final budget indicating whether the difference is due to reallocations or other causes. (IPSAS 24.29)*

Budget Reconciliation

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	2,964,757.00
1	Reason for differences	
2	Reason for differences	
3	Reason for differences	
4	Reason for differences	
	Closing Cash and Cash Equivalent as per the statement of Cash flows	2,964,757.0

19. Notes to the Financial Statements

Significant Accounting Policies

1. General Information

Turkana County Community Health services Fund is established by and derives its authority and accountability from Turkana County Community Health services Act 2018. The entity is wholly owned by the Turkana County Government and is domiciled in Kenya. The entity's principal activity is . to establish a county community health services fund for the purposes of financing activities and projects implemented pursuant to this Act.

2. Statement of compliance and basis of preparation

The Fund's financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS). The financial statements are presented in Kenya shillings, which is the functional and reporting currency of the Fund. The accounting policies have been consistently applied to all the years presented. The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The cash flow statement is prepared using the direct method. The financial statements are prepared on accrual basis.

3. Adoption of new and revised standards

(When an IPSAS becomes effective on 1st January 2024, it is applicable in Kenya from 1st July 2027)

(i) New and amended standards and interpretations in issue but not yet 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: Leases	<i>Applicable 1st January 2025</i> 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. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities. <i>State the expected impact of the standard to the Entity if relevant</i>
IPSAS 44:	<i>Applicable 1st January 2025</i> The Standard requires,

**Turkana County Community Health Services Fund
Annual Report and Financial Statements for the year ended June 30, 2025**

<p>Non- Current Assets Held for Sale and Discontinued Operations</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>
<p>IPSAS 45: Property Plant and Equipment</p>	<p>Applicable 1st January 2025</p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the 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>Applicable 1st January 2025</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>Applicable 1st January 2026</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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<p>IPSAS 48: Transfer Expenses</p>	<p><i>Applicable 1st January 2026</i> 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. <i>State the expected impact of the standard to the Entity if relevant</i></p>
<p>IPSAS 49: Retirement Benefit Plans</p>	<p><i>Applicable 1st January 2026</i> The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan. <i>State the expected impact of the standard to the Entity if relevant</i></p>
<p>IPSAS 50: Exploration For & Evaluation of Mineral Resources</p>	<p><i>Applicable 1st January 2027</i> The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ol 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>

(i) 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.

ii. Revenue from exchange transactions

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 each period.

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the Entity's right to receive payments is established.

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.

b) Budget information

The original budget for FY 2024-2025 was approved by the County Assembly on 30th June, 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Fund recorded additional appropriations of Kenya shillings 377,425 on the FY 2024-2025 budget following the governing body'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.

Summary of Significant Accounting Policies (Continued)

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

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

c) 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.

a) 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.

b) 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 an xx-year period or investment property is measured at fair value with gains and losses recognised through surplus or deficit. (entity to amend appropriately)* 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.

Summary of Significant Accounting Policies (Continued)

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

Subsequent measurement

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

Summary of Significant Accounting Policies (Continued)

Amortized cost

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

Fair value through net assets/ equity

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

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*.

Summary of Significant Accounting Policies (Continued)

Financial liabilities

Classification

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

a) 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 of 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 of cost and 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.

b) 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.

c) 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.

Summary of Significant Accounting Policies (Continued)

d) 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.

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.

e) 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.*

f) 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.

g) 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 proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

Summary of Significant Accounting Policies (Continued)

a) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

b) Borrowing costs

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

c) 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 and senior managers.

d) 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.

e) Comparative figures

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

Summary of Significant Accounting Policies (Continued)

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.

State all judgements, estimates and assumptions made e.g.

a) 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.

b) 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

c) 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 the Financial Statements Continued

6. Public contributions and donations

Description	2024-2025	2023-2024
	Kshs	Kshs
Donation From Development Partners	377,315	00
Contributions From the Public	110	00
Total	377,425	00

*(Provide brief explanation for this revenue) Comcare entered into agreement with Turkana county government to fund child malnutrition and treatment services at community health level thereby donating to the fund **three hundred and seventy seven thousands four hundred and twenty five only***

7. Transfers from County Government

Description	2024-2025	2023-2024
	Kshs	Kshs
Transfers From County Govt. –Operations	61,245,912	00
Payments By County On Behalf Of The Entity	53,718,000	00
Unconditional Development grants	00	00
Total	114,963,912	00

8 .Fines, penalties and other levies

Description	2024-2025	2023-2024
	Kshs	Kshs
Late Payment Penalties	00	00
Fines	00	00
Total	00	00

9. Interest income

Description	2024-2025	2023-2024
	Kshs	Kshs
Interest Income from Mortgage Loans	00	00
Interest Income From Car Loans	00	00
Interest Income From Investments in financial assets	00	00
Interest Income On Bank Deposits	00	00
Total Interest Income	00	00

(Provide brief explanation for this revenue)

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10 .Other income

Description	2024-2025	2023-2024
	Kshs	Kshs
Insurance Recoveries	00	00
Income from Sale of Tender Documents	00	00
Bad debts recovered	00	00
Miscellaneous Income	00	00
Total Other Income	00	00

11.Employee Costs

Description	2024-2025	2023-2024
	Kshs	Kshs
Salaries And Wages	106,995,000.	00
Staff Gratuity	00	00
Staff Training Expenses	4,273,200	00
Social Security Contribution	00	00
Other (<i>Specify</i>)	00	00
Total	111,268,200	00

12.Use of Goods and Services

Description	2024-2025	2023-2024
	Kshs.	Kshs.
General Office Expenses	00	00
Loan Processing Costs	00	00
Professional Services Costs	00	00
Administration Fees	00	00
Committee Allowances	00	00
Bank Charges	2,380	00
Electricity And Water Expenses	00	00
Fuel And Oil Costs	800,000	00
Insurance Costs	00	00
Postage And Courier	00	00
Printing And Stationery	300,000	00
Rental Costs	00	00
Security Costs	00	00
Telephone And Communication Expenses	6000	00
Bank Charges	00	00

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Description	2024-2025	2023-2024
	Kshs.	Kshs.
Audit Fees	00	00
Provision For Doubtful Debts	00	00
Other (<i>Specify</i>)	00	00
Social benefit expenses*	00	00
Total	1,108,380	00

13. Depreciation and Amortization Expenses

Description	2024-2025	2023-2024
	Kshs.	Kshs.
Property Plant and Equipment	00	00
Intangible Assets	00	00
Total	00	00

14. Finance costs

Description	2024-2025	2023-2024
	Kshs	Kshs
Interest On Bank Overdrafts	00	00
Interest On Loans From Banks	00	00
Total	00	00

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15. Gain/(loss) on disposal of assets

Description	2024-2025	2023-2024
	Kshs	Kshs
Property, Plant and Equipment	00	00
Intangible Assets	00	00
Total	00	00

16. Gain/ (loss) on Fair Value Investments

Description	2024-2025	2023-2024
	Kshs	Kshs
Investments at Fair Value- Equity investments	00	00
Fair value – Investment property	00	00
Fair value- other financial assets (specify)	00	00
Total Gain	00	00

17. Cash and cash equivalents

Description	2024-2025	2023-2024
	Kshs	Kshs
Xxx Car Loan Account	00	00.
Xxx County Mortgage Account	00	00
Fixed Deposits Account	00	00
On – Call Deposits	00	00
Current Account	2,964,757	00
Others (<i>Specify</i>)	00.0	00
Total Cash and Cash Equivalents	2,964,757	00

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Detailed analysis of the cash and cash equivalents are as follows:

Financial Institution	Account number	2024-2025	2023-2024
		Kshs	Kshs
a) Fixed Deposits Account			
Kenya Commercial Bank		00	00
Equity Bank, Etc.		00	00
Sub- Total		00	00
b) On - Call Deposits			
Kenya Commercial Bank		00	00
Equity Bank - Etc.		00	00
Sub- Total		00	00
c) Current Account			
Kenya Commercial Bank		2,964,757	00
Bank B		00	00
Sub- Total		2,964,757	00
d) Others(Specify)			
Cash In Transit		00	00
Cash In Hand		00	00
Sub- Total		00	00
Grand Total		00	00

18.Receivables from exchange transactions

Description	2024-2025	2023-2024
	Kshs	Kshs
Current Receivables		
Interest Receivable	00	00
Current Loan Repayments Due	00	00
Other Exchange Debtors	30,444,000	00
Less: Impairment Allowance	00	00
Total Current Receivables	30,444,000	00
Non-Current Receivables		
Long Term Loan Repayments Due	00	00
Total Non- Current Receivables	00	00
Total Receivables From Exchange Transactions	30,444,000	00

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Additional disclosure on interest receivable

Description	2024-2025	2023-2024
	Kshs	Kshs
Interest Receivable		
Interest receivable from current portion of long-term loans of previous years	00	00
Accrued interest receivable from of long-term loans of previous years	00	00
Interest receivable from current portion of long-term loans issued in the current year	00	00
Current loan repayments due		
Current portion of long-term loans from previous years	00	00
Accrued principal from long-terms loans from previous periods	00	00
Current portion of long-term loans issued in the current year	00	00

19.Prepayments

Description	2024-2025	2023-2024
	Kshs	Kshs
Prepaid Rent	00	00
Prepaid Insurance	00	00
Prepaid Electricity Costs	00	00
Other Prepayments (<i>Specify</i>)	00	00
Total	00	00

20.Inventories

Description	2024-2025	2023-2024
	Kshs	Kshs
Consumable Stores	00	00
Spare Parts And Meters	00	00
Catering	00	00
Other Inventories (<i>Specify</i>)	00	00
Total Inventories	00	00

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Detailed disclosure on inventories

	2024-2025	2023-2024
Opening balance	00	00
Additional Inventory in the year	00	00
Inventory expensed in the year	00	00
Write-downs in the year	00	00
Others specify	00	00
Closing balance	00	00

21. Investments in financial assets

Description	2024-2025	2023-2024
	Kshs	Kshs
a. Investment in Treasury bills and bonds		
Financial institution		
CBK	00	00
CBK	00	00
Sub- total	00	00
b. Investment with Financial Institutions/ Banks		
Bank x	00	00
Bank y	00	00
Sub- total	00	00
c. Equity investments (specify)		
Equity/ shares in Entity xxx	00	00
Sub- total	00	00
Grand total	00	00

Movement of Equity Investments

Impairment allowance/ provision	2024-2025	2023-2024
	Kshs	Kshs
At the beginning of the year	00	00
Purchase of investments in the year	00	00
Sale of investments during the year	(00)	(00)
Gain/(loss) in fair value of investments through surplus or deficit	00	00
At the end of the year	00	00

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e) Shareholding in other entities

For investments in equity share listed above, list down the equity investments under the following categories:

Name of Entity where investment is held	No of shares			Nominal value of shares	Fair value of shares	Fair value of shares
	Direct shareholding	Indirect shareholding	Effective shareholding		Current year	Prior year
	%	%	%	Kshs	Kshs	Kshs
Entity A	00	00	00	00	00	00
Entity B	00	00	00	00	00	00
Entity C	00	00	00	00	00	00
	00	00	00	00	00	00

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22. Property, plant, and equipment

	Land	Buildings	Motor vehicles	Furniture and fittings	Computers and office equipment	Total
Rate	0%	0%	0%	0%	0%	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
At 1st July (2023)	00	00	00	00	00	00
Additions	00	00	00	00	-	00
Disposals	(00)	(00)	(00)	-	-	(00)
Transfers/Adjustments	00	00	(00)	00	(00)	(00)
Revaluation Adjustments	00	00	00	00	00	00
At 30th June (2024)	00	00	00	00	00	00
At 1st July (2024)						
Additions	00	00	00	00	-	00
Disposals	(00)	(00)	(00)	-	-	(00)
Transfer/Adjustments	(00)	(00)	(00)	00	(00)	(00)
Revaluation Adjustments	00	00	00	00	00	00
At 30th June (2025)	00	00	00	00	00	00
Depreciation And Impairment						
At 1 st July (2023-2024)	(00)	(00)	(00)	(00)	(00)	(00)
Depreciation	(00)	(00)	(00)	(00)	(00)	(00)
Impairment	(00)	(00)	-	-	-	(00)
At 30th June (2023)	00	00	00	00	00	00
At 1st July (2024)						
Depreciation	(00)	(00)	(00)	(00)	-	(00)
Disposals	00	00	-	-	-	00
Impairment	(00)	(00)	(00)	-	-	(00)
Transfer/Adjustment	00	00	(00)	(00)	00	00
At 30th June (2025)	00	00	00	00	00	00
Net Book Values						
At 30th June (2024)	00	00	00	00	00	00
At 30th June (2025)	00	00	00	00	000	00

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23. Intangible assets

Description	2024-2025	2023-2024
	Kshs	Kshs
Cost		
At Beginning of The Year	00	00
Additions	00	00
At End of The Year	00	00
Amortization And Impairment		
At Beginning of The Year	00	00
Amortization	00	00
At End of The Year	00	00
Impairment Loss	00	00
At End of The Year	00	00
NBV	00	00

24. Investment Property

Description	2024-2025	2023-2024
	Kshs	Kshs
At beginning of the year	00	00
Additions	00	00
Disposal during the year	(00)	(00)
Depreciation	(00)	(00)
Impairment	(00)	(00)
Gain/(loss) in fair value (if fair value is elected)	00	00
At end of the year	00	00

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25. Trade and other payables from exchange transactions

Description	2024-2025		2023-2024	
	Kshs		Kshs	
Trade Payables	30,444,000.0		00	
Refundable Deposits	00		00	
Accrued Expenses	00		00	
Other Payables	00		00	
Total Trade and Other Payables	30,444,000		00	
Ageing analysis (Trade and other payables)	2024-2025	% of the Total	2023-2024	% of the Total
	30,444,000	%	00	%
Under one year				
1-2 years	00	%	00	%
2-3 years	00	%	00	%
Over 3 years	00	%	00	%
Total (tie to above total)	00		00	

(NB: Amount under deposits and retentions should tie to cash held in deposit account)

26. Provisions

Description	Leave provision	Gratuity Provision	Other provision	Total
	Kshs	Kshs	Kshs	Kshs
Balance b/f	00	00	00	000
Additional provisions	000	000	000	000
Provision utilised	(000)	(000)	(000)	(000)
Change due to discount and time value for money	(000)	(000)	(000)	(000)
Total provisions year end	000	000	000	000
Current Provisions	000	000	000	000
Non-Current Provisions	000	000	000	000

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27. Borrowings

Description	2024-2025	2023-2024
	Kshs	Kshs
Balance At Beginning of The Period	00	00
External Borrowings During the Year	00	00
Domestic Borrowings During the Year	00	00
Repayments of External Borrowings During the Period	(000)	(000)
Repayments of Domestic Borrowings During the Period	(000)	(000)
Balance At End of The Period	000	000

The table below shows the classification of borrowings into external and domestic borrowings:

Description	2024-2025	2023-2024
	Kshs	Kshs
External Borrowings		
Dollar Denominated Loan From 'X Organization'	000	000
Sterling Pound Denominated Loan From 'Y Organization'	000	000
Euro Denominated Loan from Z Organization'	000	000
Domestic Borrowings		
Kenya Shilling Loan From KCB	000	000
Kenya Shilling Loan from Barclays Bank	000	000
Kenya Shilling Loan from Consolidated Bank	000	000
Borrowings From Other Government Institutions	000	000
Total Balance at End of The Year	000	000

The table below shows the classification of borrowings long-term and current borrowings:

Description	2024-2025	2023-2024
	Kshs	Kshs
Short Term Borrowings (Current Portion)	00	00
Long Term Borrowings	00	00
Total	00	00

(NB: the total of this statement should tie to note 22 totals. Current portion of borrowings are those borrowings that are payable within one year or the next financial year. Additional disclosures on terms of borrowings, nature of borrowings, security and interest rates should be disclosed). Borrowings should be measured at amortised cost as per IPSAS 41)

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28 Employee benefit obligations

Description	Defined benefit plan	Post employment medical benefits	Other Provisions	2024-2025	2023-2024
	Kshs	Kshs	Kshs	Kshs	Kshs
Current Benefit Obligation	00	00	00	00	00
Non-Current Benefit Obligation	00	00	00	00	00
Total	00	00	00	00	00

29 .Social Benefit Liabilities

Description	2024-2025	2023-2024
	Kshs	Kshs
Health social benefit scheme	00	00
Unemployment social benefit scheme	00	00
Orphaned and vulnerable benefit scheme	00	00
Elderly social benefit scheme	00	00
Bursary social benefits	00	00
Total	00	00
Current social benefits	00	00
Non- current social benefits	00	00
Total (tie to totals above)	00	00

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30. Cash generated from operations.

Description	2024-2025	2023-2024
	Kshs	Kshs
Surplus/ (Deficit) For the Year Before Tax	2,964,757	00
Adjusted For:		
Depreciation	00	00
Amortization	00	00
Gains/ Losses On Disposal Of Assets	(00)	(00)
Interest Income	(00)	(00)
Finance Cost	00	00
Working Capital Adjustments		
Increase In Inventory	(00)	(00)
Increase In Receivables	(00)	(00)
Increase In Payables	00	00
Net Cash Flow From Operating Activities	2,964,757	00

31.Related party balances

a) Nature of related party relationships

Entities and other parties related to the Fund include those parties who have 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. The Turkana community Health services fund is related to the following entities:

- a) The County Government;
- b) The Parent County Government Ministry;
- c) Key management;
- d) Board of Trustees; etc.

b) Related party transactions

Description	2024-2025	2023-2024
	Kshs	Kshs
Transfers From Related Parties'	115,341,337	00
Transfers To Related Parties	4,273,200	00

c) Key management remuneration

Description	2024-2025	2023-2024
	Kshs	Kshs
Board Of Trustees	00	00
Key Management Compensation	00	00
Total	00	00

d) Due from related parties

Description	2024-2025	2023-2024
	Kshs	Kshs
Due From Parent Ministry	1,372,000	00
Due From County Government	30,444,000	00
Total	31,816,000	00

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Other Disclosures Continued

e) Due to related parties

Description	2024-2025	2023-2024
	Kshs	Kshs
Due To Parent Ministry	00	00
Due To County Government	00	00
Due To Key Management Personnel	00	00
Total	00	00

7. Contingent assets and contingent liabilities

Contingent Liabilities	2024-2025	2023-2024
	Kshs	Kshs
Court Case Xxx Against the Fund	00	00
Bank Guarantees	00	00
Total	00	00

(Give details)

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8. Financial risk management

The Fund's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Fund's overall risk management Programme focuses on unpredictability of changes in the business environment and seeks to minimize the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Fund 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 Fund's financial risk management objectives and policies are detailed below:

a) Credit risk

The Fund 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 entity'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 Kshs	Fully performing Kshs	Past due Kshs	Impaired Kshs
At 30 June 2025				
Receivables From Exchange Transactions	00	00	00	00
Receivables From Non-Exchange Transactions	31,816,000	31,816,000	00	00
Bank Balances	2,964,757	2,964,757	00	00
Total	34,780,757	34,780,757	00	00
At 30 June 2024				
Receivables From Exchange Transactions	00	00	00	00
Receivables From Non-Exchange Transactions	00	00	00	00
Bank Balances	00	00	00	00
Total	00	00	00	00

(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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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 entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts.

The entity has significant concentration of credit risk on amounts due from xxxx

The board of trustees sets the Fund's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

b) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Fund Administrator, who has 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 Fund 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 (2025)				
Trade Payables	00	00	30,444,000	30,444,000
Current Portion Of Borrowings	00	00	00	00
Provisions	00	00	00	00
Employee Benefit Obligation	00	00	00	00
Total	00	00	30,444,000	30,444,000
At 30 June (2024)				
Trade Payables	00	000	00	00
Current Portion Of Borrowings	00	00	00	00
Provisions	00	00	00	00
Employee Benefit Obligation	00	00	00	00
Total	00	00	00	00

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c) Market risk

The board 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 optimizing the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee.

The Fund'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 manner in which it manages and measures the risk.

i. 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	Other currencies		Total
	Kshs	Kshs	Kshs
At 30 June (2025)			
Financial Assets	00	00	00
Investments	00	00	00
Cash	00	00	00
Debtors/ Receivables			
Liabilities			
Trade And Other Payables	00	00	00
Borrowings	00	00	00
Net Foreign Currency Asset/(Liability)	00	00	00

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

Foreign currency sensitivity analysis

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

Description	Change in currency rate	Effect on surplus/ deficit	Effect on equity
	Kshs	Kshs	Kshs
(Current FY)			
Euro	10%	00	00
USD	10%	00	00
(Comparative FY)			
Euro	10%	00	00
USD	10%	00	00

ii. 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 entity's interest rate risk arises from bank deposits. This exposes the Fund to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Fund'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.

Sensitivity analysis

The Fund analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease by one percentage point as a decrease/increase of Kshs xxx (20xx: Kshs xxx). A rate increase/decrease of 5% would result in a decrease/increase in profit before tax of Kshs xxx (20xx – Kshs xxx).

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d) Capital risk management.

The objective of the Fund's capital risk management is to safeguard the Fund's ability to continue as a going concern. The entity capital structure comprises of the following funds:

Description	2024-2025	2023-2024
	Kshs	Kshs
Revaluation reserve	00	00
Revolving fund	00	00
Accumulated surplus	2,964,757	00
Total funds	2,964,757	00
Total borrowings	00	00
Less: cash and bank balances	(00)	(00)
Net debt/(excess cash and cash equivalents)	00	00
Gearing	00%	00%

9. Events after the reporting period

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

10. Ultimate and Holding Entity

The entity is a County Public Fund established by Turkana County Community Health Act,2018 under the Ministry of health services and sanitation Its ultimate parent is the County Government of Turkana.

11. Currency

The financial statements are presented in Kenya Shillings (Kshs)

20. Annexes

Annex I: Progress on Follow Up Of Prior Year Auditor’s Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

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

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report.
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management.
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your Fund responsible for implementation of each issue.
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.

Fund Administrator /Accounting Officer

Date 16-10-2025

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Annex II: Inter-Fund Confirmation Letter



Turkana County Community Health services Fund]
P.O Box 11-30500 Lodwar

The *Turkana County Community Health services Fund* wishes to confirm the amounts disbursed to you as at 30th June 2025 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate the column E in the table below Please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by [Insert name of beneficiary Fund] as at 30 th June 2025							
Reference Number	Date Disbursed	Amounts Disbursed by [CC/SAGA/Fund] (Kshs) as at 30 th June 2025				Amount Received by [beneficiary Fund] (KShs) as at 30 th June 2025 (E)	Differences (KShs) (F)=(D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D)=(A+B+C)		
Total							
In confirm that the amounts shown above are correct as of the date indicated.							
Head of Accountants department of beneficiary Fund:							

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Name JANABRIOS TIOKO Sign [Signature] Date 16-10-2025

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Annex III: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

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Annex IV: Reporting on Disaster Management Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

