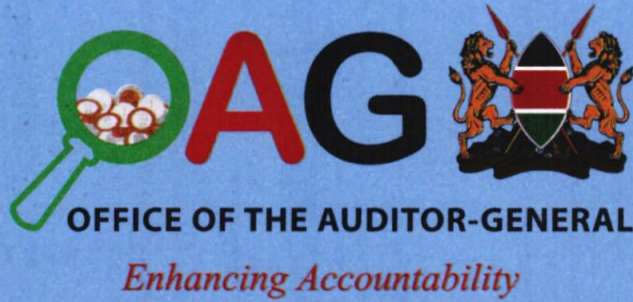
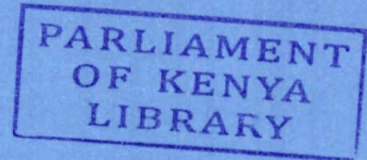


REPUBLIC OF KENYA



REPORT



OF

THE AUDITOR-GENERAL

ON

KAKAMEGA COUNTY MATERNAL CHILD HEALTH AND FAMILY PLANNING FUND

FOR THE YEAR ENDED
30 JUNE, 2024

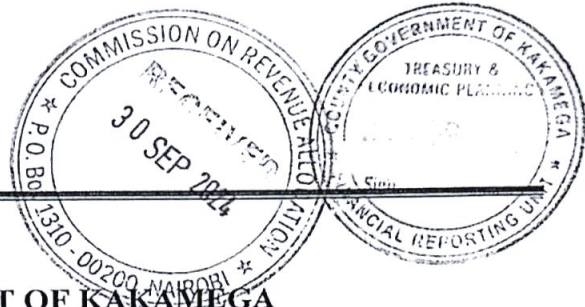
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COUNTY GOVERNMENT OF KAKAMEGA



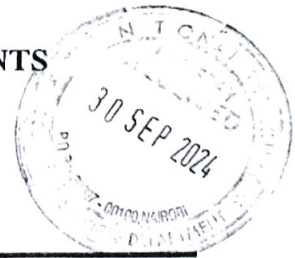
**IMARISHA AFYA YA
MAMA NA MTOTO**



COUNTY GOVERNMENT OF KAKAMEGA

(MATERNAL CHILD HEALTH AND FAMILY PLANNING FUND)

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2024

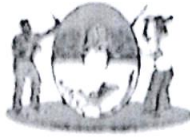


Prepared in accordance with the Accrual Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)





REPUBLIC OF KENYA



COUNTY GOVERNMENT OF KAKAMEGA
MINISTRY OF HEALTH SERVICES

Telephone: 056-31850/1852/31853
Email: kakcountyhealth@gmail.com
Website: www.kakamega.go.ke
REF: CGK/MOH/OCO/VOL.14 /537

OFFICE OF CHIEF OFFICER
MEDICAL SERVICES
P.O. BOX 359- 50100

Date: 25th September, 2024



Office of The Auditor General
Western Hub
P O Box 20142-50100
KAKAMEGA

**RE: SUBMISSION OF ANNUAL FINANCIAL REPORT AND STATEMENTS FOR
KAKAMEGA COUNTY MATERNAL CHILD HEALTH AND FAMILY PLANNING FUND
FOR THE YEAR ENDED 30TH JUNE, 2024**

The PFM ACT 2012, Section 168(1) requires the Fund Administrator to prepare Annual Financial Report and Statements in the form prescribed by the Accounting Standards Board to the Office of the Auditor General. Furthermore, copies are to be submitted to the Clerk of the County Assembly, National Treasury, County Treasury, Controller of Budget and Commission on Revenue Allocation within 3 months after the closure of the financial year.

Accordingly, County Government of Kakamega Maternal Child Health and Family Planning Fund hereby submits its Annual report and statements in accordance with the format prescribed by the Public Sector Accounting Standards Board.

Dr. David Alilah
Chief Officer, Medical Services
COUNTY GOVERNMENT OF KAKAMEGA



- Copy to:
- The National Treasury
 - Office of The Controller of Budget
 - Commission on Revenue Allocation
 - County Treasury
 - Kakamega County Assembly



Table of Contents

1. Acronyms and Glossary of Terms.....	III
2. Key Entity Information and Management.....	IV
3. Board of Trustees/ Fund Administration Committee.....	VII
4. Management Team.....	X
5. Fund chairpersons Report.....	XII
6. Report of The Fund Administrator.....	XIII
7. Statement of Performance Against the County Fund’s Predetermined Objectives.....	XIV
8. Corporate Governance Statement.....	XVI
9. Management Discussion and Analysis.....	XVIII
10. Environmental and Sustainability Reporting.....	XIX
11. Report of The Trustees.....	XX
12. Statement of Management’s Responsibilities.....	XXI
13. Report of The Auditor General on the Financial Statements for The Kakamega County Maternal Child Health and Family Planning Fund.....	XXII
14. Statement of Financial Performance for the Year Ended 30 th June 2024.....	1
15. Statement of Financial Position As at 30 June 2024.....	2
16. Statement of Changes in Net Assets for the year ended 30 th June 2024.....	3
17. Statement of Cash Flows for The Year Ended 30 June 2024.....	4
18. Statement Of Comparison Of Budget And Actual Amounts For The Period 2024.....	5
19. Notes to the Financial Statements.....	6
20. Annexes.....	28

1. Acronyms and Glossary of 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) Glossary of Terms

Fiduciary Management	The key management personnel who had financial responsibility
----------------------	---

2. Key Entity Information and Management

a) Background information

The Kakamega County Maternal Child Health and Family Planning fund derives its authority and accountability from the Kakamega County Maternal Child Health and Family Planning Act, 2017. The Fund is wholly owned by the County Government of Kakamega and is domiciled in Kenya.

The key objective of the fund is to reduce maternal and under five mortalities through use of social cash transfers with a visible platform.

The Fund's principal activity is to Provide a framework for cash transfers of authorised payment to needy mothers registered in the Kakamega County Maternal Child Health and Family Planning Program;

b) Principal Activities

Provide a platform aimed at giving incentives to expectant and lactating mothers to access health services to: -

- i. Increases the number of pregnant mothers attending antenatal clinic visits;
- ii. Increase the number of skilled deliveries in the county health facilities;
- iii. Increase the number of mothers attending postnatal clinic visits;
- iv. Reduce mother and child morbidity and mortality;
- v. Promote advocacy, communication and social mobilization towards elimination of mother to child transmission of HIV/AIDS improve nutrition status of mothers and children below the age of eighteen months;
- vi. Increase the uptake of immunization services for children up to eighteen months;
- vii. Increase family planning uptake;
- viii. Create awareness on transmission, prevention and control of HIV/AIDS.

c) Fund Administration Committee

Ref	Name	Position
1	Dr Bernard Wesonga	Chairperson
2	Dr, David Alilah	Member
3	Dr. June Jeophita Mwajuma	Member
4	Mr.George Mukodo.	Fund Administrator
5	Dr. Ruth Razanajafy Kapanga	Member
6	Ms Christine Bwire	Member
7	Ms.Judith Nyongesa	Member
8	Ms Jacinta Angote	Member

d) Key Management Team

Ref	Name	Position
1	Dr Bernard Wesonga	County Executive Committee Member-Health Services
2	Dr David Alilah	Chief Officer Medical Services
3	Dr. June Jeophita Mwajuma	Chief Officer Finance
4	Mr.George Mukodo.	Chief Officer Public Health Fund Administrator

e) Fiduciary Oversight Arrangements

Ref	Position	Name
1	County Assembly	Assembly Committees
2	Auditor General	Office of Auditor general
3	National Treasury	Directorate of Accounting Services
4	Controller of budget	Office of COB
5	Commission on Revenue Allocation	Office of CORA

f) Registered Offices

P.O. Box 36 -50100
Sahajanand Building First
floor Mumias Road
Kakamega, Kenya

g) Fund Contacts

Telephone: 05631850/31852/31853
E-mail: imarisha@kakamegacounty.go.ke
Website: www.kakamega.go.ke

h) Fund Bankers

1. KCB Bank LTD Kakamega Branch
Kenyatta Avenue Kakamega
P.O Box 152 – 50100
Kakamega-Kenya

i) Independent Auditors

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




j) Principal Legal Adviser

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




k) County Attorney

County Attorney
County Head Office
Kakamega town
P.O. Box 36-50100
Kakamega, Kenya



3. Board of Trustees/ Fund Administration Committee

Name	Details of qualifications and experience
 <p>Dr .Bernard Wesonga</p>	<p>Chairperson of the fund.</p> <ul style="list-style-type: none"> ● Date of Birth.1962 ● CECM Health Services ● Bachelor of Medicine and Bachelor of Surgery (MBChB) 1992 ● Masters in Public Health (MPH)2007 ● Masters Global Bioethics (MGBE) 2021 ● 32 years Experience ● Clinical Medicine and Public health County
 <p>Dr David Anekeya Alilah</p>	<ul style="list-style-type: none"> • 18/07/1975 • B.Ed.(Science) • MSc (Statistics) • PhD (Statistics) • Data Mining and analytics • Chief officer Medical Services • Work experience-Lecturer at MMUST and Currently serves as the Chief officer Medical services County Government of Kakamega
 <p>Dr. June Jeophita Mwajuma</p>	<ul style="list-style-type: none"> ● Chief Officer Finance ● Doctorate in Environmental Microbiology ● Master of Science degree in Microbiology ● Bachelor of Science degree (Botany/Zoology) from Kenyatta University




The Kakamega County Maternal Child Health and Family Planning Fund
 Annual Report and Financial Statements for the year ended June 30, 2024

 <p>Mr. George Mukodo.</p>	<p>Date of Birth: 10/4/1968</p> <ul style="list-style-type: none"> ● Chief Officer Public Health/Fund Administrator ● Bachelor of Business Administration from Newport University USA, 1999 ● Certificate in Counselling Skills from Kenya Institute of Professional Counselors, 2004 ● Certificate in Communication and Advocacy Skills Oracles 2012 ● Have over 16 years experience in Programing in various NGOs,,Behavior Change Communication (Specialist)
 <p>Dr. Ruth Razanajafy Kapanga</p>	<ul style="list-style-type: none"> ● DOB : 20.03.1989 <p>University Education</p> <ul style="list-style-type: none"> ● Vrije University, Netherlands- Master in Science- Global Health, Zhejiang University, China- Bachelor in Medicine and Bachelor in Surgery <p>Work Experience</p> <ul style="list-style-type: none"> ● 2014- 2015 Medical Officer Intern Kakamega CGH ● 2015- Ag SCMOH Navakholo ● 2016-2017- Medical officer I/C Comprehensive Care Centre KCGH ● 2020- 2021 - Department of Health. Monitoring and Evaluation ● 2022- Current- CASCO
 <p>Ms Christine Bwire</p>	<ul style="list-style-type: none"> ● Date of birth 31st August 1967. ● Have a degree in Bachelor of Arts in Social Work from University of Nairobi. Diploma in Health Systems Management from Galilee University Israel. Have worked in the Public Service for the last 33 years.

The Kakamega County Maternal Child Health and Family Planning Fund
 Annual Report and Financial Statements for the year ended June 30, 2024

 <p>Ms. Judith Nyongesa</p>	<ul style="list-style-type: none"> ● Date of birth ..21st Feb 1973 Qualification: ● Bachelors degree in environmental health sciences from Mount Kenya university Eldoret campus ● Work experience :28 years
 <p>Ms Jacinta Angote</p>	<ul style="list-style-type: none"> ● Date of birth -31/5/75 ● Designation Principal nursing officer ● Qualification: Masters degree in nursing from moi university ● work experience - 25 years ● Specialization - maternal and newborn health

4. Management Team

Name	Details of qualifications and experience
 <p>Dr .Bernard Wesonga</p>	<p>Chairperson of the fund.</p> <ul style="list-style-type: none"> ● Date of Birth.1962 ● CEC M Health Services ● Bachelor of Medicine and Bachelor of Surgery (MBChB) 1992 ● Masters in Public Health (MPH)2007 ● Masters Global Bioethics (MGBE 2021) ● 32 years Experience ● Clinical Medicine and Public health County
 <p>Dr David Anekeya Alilah</p>	<ul style="list-style-type: none"> • 18/07/1975 • B.Ed.(Science) • MSc (Statistics) • PhD (Statistics) • Data Mining and analytics • Chief officer Medical Services • Work experience-Lecturer at MMUST and Currently serves as the Chief officer Medical services County Government of Kakamega
 <p>Dr. June Jeophita Mwajuma</p>	<ul style="list-style-type: none"> ● Chief Officer Finance ● Doctorate in Environmental Microbiology ● Master of Science degree in Microbiology ● Bachelor of Science degree (Botany/Zoology) from Kenyatta University •



Mr. George Mukodo.

Date of Birth: 10/4/1968

- Chief Officer Public Health/Fund Administrator
- Bachelor of Business Administration from Newport University USA, 1999
- Certificate in Counselling Skills from Kenya Institute of Professional Counselors, 2004
- Certificate in Communication and Advocacy Skills Oracles 2012
- Have over 16 years experience in Programing in various NGOs,,Behavior Change Communication (Specialist

5. Board/Fund Chairperson's Report

The Imarisha Afya ya Mama na Mtoto program is a County Fund established under the Kakamega County Maternal Child Health and Family Planning Act 2017. Inception of this Fund was informed by the state of maternal child health in Kakamega County where there was a high mortality rate for pregnant mothers and their children. Kakamega County is the second most populous after Nairobi with a projected population of 2,073,926 and a yearly growth rate of 2.5%. More than half (52%) of the population is made up of women with 24.7% being women of childbearing age. Most maternal, child health and nutrition indicators are wanting and require efforts to address them. The prevalence of HIV among the population aged 15-64 years in Kenya is 5.6% (KAIS 2012) whereas the figure for the county is 4.7 %. The HIV/AIDS scourge has become the greatest contributor to child deprivation and high dependency ratio in Kakamega with many orphaned children deprived of their rights. Measures to address and reverse these trends informed the County Government's initiative to launch the Maternal Neonatal Child Health and Nutrition Program to address accessibility to service and knowledge gap which emerged as the main barriers to service.

Since the inception of this program, approximately over 40,000 mothers have benefited from the program. UNICEF has been providing technical support to the Imarisha Afya ya Mama na Mtoto with an aim to achieve its objective of reducing maternal and child mortality through increased demand for impact interventions such as increased uptake of the 1st and 4th ANC visit, skilled birth attendance and full immunization of children by removing financial and social barriers for Women of Reproductive Age (WRA) to accessing quality services available. In providing the technical assistance to the development of the program MIS, UNICEF Kenya, contracted an Individual Consultant to support the County to construct a Proxy Means test and principal component analysis cut off points for the targeting module.

The program is striving to work with other key stakeholders and partners in the county to pool enough resources to increase program coverage and improve maternal child health in Kakamega County. Other future outlook of the Fund is to develop a business model to link the mothers for economic empowerment; integration of Family planning to the program service delivery; improving the program MIS by linking it to the National Single Registry and creation of a friendly environment for adolescent and young mothers. The program intends to look at ways of incorporating child protection in their service delivery and improve linkages to other social services such as National Health Insurance Fund and National Social Security Fund, Establish community administration units for county government Marchision making and participation, recruit beneficiary mothers to be Community Health Volunteers and improve coordination mechanisms through the social protection secretariat and linkages to other social services for sustainability

Name **Dr. Benard Wesonga**

Signature.....

Date.....

23/06/2024

Chairperson of the Fund

6. Report of The Fund Administrator

The Kakamega County Maternal Child Health and Family Planning Act, 2017, An Act of the County Assembly of Kakamega to provide for a framework to support the Kakamega County Maternal Child Health and Family Planning.

Mandate

The Fund derives its powers from The Kakamega County Maternal Child Health and Family Planning Act 2017, besides the constitution of Kenya.

Its core functions are:

- a) promotion of the health of the mother and child from conception to the time the child achieves the age of eighteen months,
- b) promotion of family planning,
- c) Improving nutrition status of mothers and children below the age of eighteen months.

Management of funds

The Fund's main sources of revenue include disbursement from the county treasury. The funds are utilized on:

- a) Paying registered needy pregnant mothers at the scheduled points of care,
- b) Support operations and managements of the Fund,
- c) Support Family Planning activities,
- d) Support HIV/Aids prevention activities.

Operation of the Fund

The Kakamega County Maternal Child Health and Family Planning Account at Kenya Commercial Bank is the main operation account. The Fund received a disbursement of Ksh.20,000,000 from the County Treasury and imprest recovery and a refund of Kshs. 90,900. The fund operated on a Balance b/f of Kshs.11,576,013. Cash Transfer to Mothers amounted to Ksh 13,544, 332 while the cash and cash equivalents as at 30th June 2024 was Ksh 1,794,969.

7. Statement of Performance Against the County Fund's Predetermined Objectives

Introduction

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each County Government entity Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

The key development objectives of the Kakamega Maternal Child Health and Family Planning Fund as per the strategic plan for financial year 2023-2024 are to:

- a) Providing a framework for cash transfers of authorized payment to needy mothers registered in The Kakamega County Maternal Child Health and Family Planning fund
- b) Providing a platform aimed at giving incentives to expectant and lactating mothers to access health services
- c) Increasing family planning uptake
- d) Creating awareness on transmission, prevention and control of HIV/AIDS

Progress on attainment of Strategic development objectives

Below we provide the progress on attaining the stated objectives:

Program	Objective	Outcome	Indicator	Performance
Imarisha Afya ya Mama na Mtoto	a) To provide a framework for cash transfers of authorized payment to needy mothers registered in the Kakamega County Maternal Child Health and Family Planning fund	Ongoing registration of mothers to the program	Number of mothers registered	3062 mothers have been registered

	b)	Provide a platform aimed at giving incentives to expectant and lactating mothers to access health services	Using the Management Information System to increase access of the program to mothers	Improvement of the management information system	Registration of mothers on-going across the 39 health facilities.
	c)	Increase family planning uptake	Conducting sensitization meetings on family planning uptake	No of mothers sensitized	3062 mothers sensitized on family planning
	d)	Create awareness on transmission, prevention and control of HIV/AIDS	Conducting sensitization meetings on HIV/AIDS awareness	No of mothers sensitized	3062 mothers sensitized Facilities are doing sensitization on HIV/AIDS

8. Corporate Governance Statement

a. Number of Fund Administration Committee meetings held and the attendance to those meetings by members,

The current Board was competitively recruited and sworn in, in the Financial Year 2023/2024 hence committees have been formed and hold quarterly meetings as guided by the board charter.

b. Succession plan,

The Administration Committee Members are always competitively recruited and legally constituted after their term has ended.

c. Existence of a service charter,

The fund uses the Kakamega County Maternal Child and Family Planning Act of 2017 in place of the service charter to guide its operations.

d. Process of appointment and removal of trustees/ Administration Committee members,

The Chairperson is appointed by the Governor. The executive committee member for Health shall make appointments under sub section 2 (d) (e) (f) and (h) of the Kakamega County Maternal Child and Family Planning Act of 2017. Members can be removed by the Governor if it appears to him or her that the Committee has failed to carry out its functions in the interest of the county. Thereafter, the Governor with the assistance of the Executive Committee constitutes a caretaker committee for a period not exceeding six months within which a new Committee shall be constituted in accordance with section 10 of the Kakamega County Maternal Child and Family Planning Act of 2017.

e. Roles and functions of the Board of Directors,

The following are the roles and functions of the administration committee members as guided by the Kakamega County Maternal Child and family planning Act of 2017 Part III (11):

- Sensitize the community about the Fund
- Maintain proper records of committee affairs and books of accounts
- Receive any gifts, donations, grants or endowments made to the Fund
- Deal with administration matters

f. Induction and training, Administration Committee members and member's performance,

Members are always inducted after engagement and are frequently trained on quarterly basis

g. Conflict of interest,

At the beginning of every Board meeting members are requested to declare if they had any conflict of interest issues on the agenda at hand.

No conflict of interests were raised during board meetings.

h. Board remuneration,

The administration committee members are County staffs and are remunerated by the department of Public Service and Administration as per the Salaries and Remuneration.

i. Ethics and conduct as well as governance audit undertaken if any

The corporation relies on Directorate of internal Audit of the County Government Executive to conduct governance audit.

Fund committee Composition

- 1) Chairperson who has at least a first degree from a university recognized in Kenya with experience and background in management who shall be appointed by the governor.
- 2) Accounting officer responsible for health services;
- 3) Chief officer responsible for finance;
- 4) One person who has at least a diploma in social sciences with experience in social protection;
- 5) One person who has at least a diploma in a health related with experience in maternal and child health;
- 6) One person who has at least a diploma in a health related field with experience in community health;
- 7) The Fund Administrator who shall be an ex-officio member and secretary to the committee;
- 8) One person who has at least a diploma in a health related field with experience in prevention and control of HIV and Sexually Transmitted Infections.

9. Management Discussion and Analysis

Operational and Financial Performance Overview

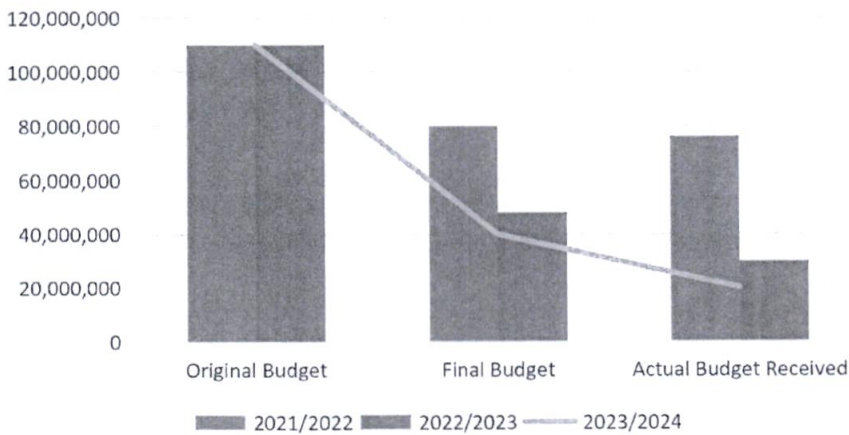
Over the last three years, the operational and financial performance of the Kakamega County Maternal Child Health and Family Planning Fund has been shaped by both internal and external factors influencing our strategies and outcomes. The following is an analysis of the key performance indicators, including original budget versus actual/final budget, and an examination of the challenges encountered and the mitigating measures employed to address these challenges.

Budget Performance: A Three -Year Perspective

The table below shows a three year comparison of the original budget versus final budget and actual budget received over this period:

Year	Original Budget	Final Budget	Actual Budget Received
2021/2022	110,000,000	80,000,000	76,000,000
2022/2023	110,000,000	48,000,000	30,000,000
2023/2024	110,000,000	40,000,000	20,000,000

Budget Performance Three year perspective



As illustrated in the table, it showed a downward trend , primarily driven by delays in exchequer disbursements which fell short of budgeted targets and affected the planned funds activities. The management team has been pushing the County Treasury to disburse funds in a timely manner to ensure smooth fund operations.

10. Environmental and Sustainability Reporting

1. Sustainability Strategy and Profile

The Fund was established by an Act of the County Assembly. The County Treasury and Ministry of Health Services as the parent Ministry budgeted for funds to support the funds operations in achieving its mandate.

2 Environmental performance

The Fund adopted the environmental policy of its parent ministry, the Ministry of Health for Kakamega County.

3 Employee Welfare

The Fund had staff appointed from its parent ministry of health at the County level who are on Permanent and Pensionable terms or on contract basis. The current staff conform to Public Service hiring and appraisal policies.

The Fund's management conducts weekly/monthly meetings with its staff allowing them to share their success stories and challenges while following the annual work plan. Where possible and when resources allow, the staffs are supported to attend short courses, professional development courses, workshops and seminars to improve their skills and work performance.

The entity is also in compliance with Occupational Safety and Health Act of 2007.

4 Market Place Practices

a) The Fund being a County entity has trained its staff on Code of Conduct of public servants and the Ethics and Anti-corruption Act. It's funded by public funds and ensures high standards of corporate governance.

b) All fund's staffs conform and adhere to the public service code of conduct and remain neutral to political issues while delivering services to the public.

The fund being a public entity works within structures created by the National and County Governments that govern public procurement. It works within the confines of public procurement act and public finance management act and respects its suppliers and is open to scrutiny in the public procurement process.

5 Corporate Social Responsibility / Community Engagements

The organization did not conduct any Corporate Social Responsibility activities during the financial year in question. However, a lot of community engagements occurred between the staff and community in the course of undertaking their duties.

11. Report of The Trustees

The Trustees submit their report together with the audited financial statements for the year ended June 30, 2024 which show the state of the Fund affairs.

Principal activities

Provide a platform aimed at giving incentives to expectant and lactating mothers to access health services to: -

- i. Increases the number of pregnant mothers attending antenatal clinic visits;
- ii. Increase the number of skilled deliveries in the county health facilities;
- iii. Increase the number of mothers attending postnatal clinic visits;
- iv. Reduce mother and child morbidity and mortality;
- v. Promote advocacy, communication and social mobilization towards elimination of mother to child transmission of HIV/AIDS improve nutrition status of mothers and children below the age of eighteen months;
- vi. Increase the uptake of immunization services for children up to eighteen months;
- vii. Increase family planning uptake;
- viii. Create awareness on transmission, prevention and control of HIV/AIDS.

Results

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

Trustees

The members of the Board of Trustees who served during the year are shown on page v.

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.].

By Order of the Board

.....
Chair of the Fund Administration Committee

Date: 23/08/2024

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 Kakamega County Maternal Child Health and Family Planning Act, 2017 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, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the 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.

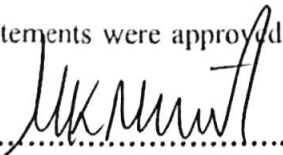
The Administrator of the County Public Fund accepts responsibility for the Fund’s financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgement and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and Kakamega County Maternal Child Health and Family Planning Act, 2017. 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, 2024, 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

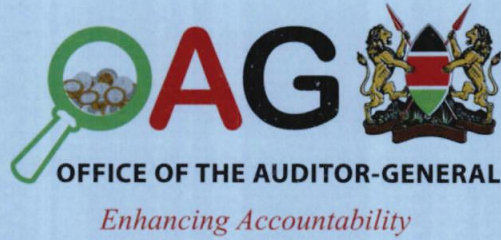
The Fund’s financial statements were approved by the Board on 23/9/2024 and signed on its behalf by:


.....

Administrator of the County Public 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 KAKAMEGA COUNTY MATERNAL CHILD HEALTH AND FAMILY PLANNING FUND FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

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

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

The three parts of the report 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

Qualified Opinion

I have audited the accompanying financial statements of Kakamega County Maternal Child Health and Family Planning Fund set out on pages 1 to 28, which comprise the

Report of the Auditor-General on Kakamega County Maternal Child Health and Family Planning Fund for the year ended 30 June, 2024

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

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kakamega County Maternal Child Health and Family Planning Fund as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Kakamega County Maternal Child Health and Family Planning Act, 2017 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Unconfirmed Property, Plant and Equipment Balance

The statement of financial position reflects property, plant and equipment balance of Kshs.3,564,469, which as disclosed in Note 10 to the financial statements includes historical costs for motor vehicles of Kshs.1,937,788, furniture and fittings of Kshs.1,500,526 and computers of Kshs.15,644,305. However, the motor vehicles were fully depreciated, furniture and fittings, and computers had been depreciated by Kshs.692,681 and Kshs.11,834,165 respectively, and the assets which were in use had not been revalued since acquisition as required by the accounting standards.

Further, the updated asset register detailing the cost, serial numbers, tag number, make/model, suppliers name, location, officer responsible for each asset, condition and depreciation costs of the assets was not maintained by the Fund.

In the circumstances, accuracy and completeness of property, plant and equipment balance of Kshs.3,564,469 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kakamega County Maternal Child Health and Family Planning Fund's Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects receipts budget and actual on comparable basis amounts of Kshs.51,576,012 and Kshs.20,090,900 respectively, which results in an under- funding of Kshs.31,485,112 or 61% of the

budget. Similarly, the Fund spent Kshs.31,518,249 against an approved expenditure budget of Kshs.51,576,012 resulting in an under-expenditure of Kshs.20,057,763 or 39% of the budget.

In the circumstances, the under-funding and under-performance affected the planned activities and may have impacted negatively on the principal activities of the Fund of providing incentives to expectant mothers to access health services.

My opinion is not modified in respect of this matter.

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. Except for the matter described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Information

Management is responsible for the other information set out on page iv to xxi which comprise of Key Entity Information and Management, Report of the Fund Administrator, Statement of Performance Against County Fund's Predetermined Objectives, Corporate Governance Statement, Management Discussions and Analysis, Environmental and Sustainability Reporting, Report of the Trustees and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the 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 USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing 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

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the

financial statements are in compliance, in all material respects, with the authorities 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 control, 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 sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease its 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 also 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/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

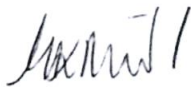
27 December, 2024

The Kakamega County Maternal Child Health and Family Planning Fund
Annual Report and Financial Statements for the year ended June 30, 2024

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

Description	Note	FY 2023/2024	FY 2022/2023
		Kshs	Kshs
Revenue From Non-Exchange Transactions			
Public Contributions and Donations	1	0	0
Transfers From the County Government	2	20,000,000	30,000,000
Fines, Penalties and Other Levies		0	0
		20,000,000	30,000,000
Revenue From Exchange Transactions			
Other Income	3	90,900	0
		90,900	0
Total Revenue		20,090,900	30,000,000
Expenses			
Employee Costs	4	104,011	525,071
Use of goods and services	5	16,816,390	14,924,577
Depreciation and Amortization Expense	6	1,053,516	1,385,453
Cash Transfer to Mothers	7	13,544,332	18,383,347
Total Expenses		31,518,249	35,218,448
Other Gains/Losses			
Gain/Loss on Disposal of Assets		0	0
Gain /Loss on fair value of investments		0	0
Surplus/(Deficit) for the Period		(11,427,349)	(5,218,448)

(The notes set out on pages 6 to 27 form an integral part of these Financial Statements)



.....
Name: Mr George Mukodo
Administrator of the Fund



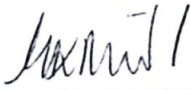
.....
Name: CPA Wycliffe Kotonya
Fund Accountant
ICPAK Member Number: 28805


The Kakamega County Maternal Child Health and Family Planning Fund
Annual Report and Financial Statements for the year ended June 30, 2024

15. Statement of Financial Position As at 30 June 2024

Description	Note	FY 2023/2024	FY 2022/2023
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash Equivalents	8	1,794,969	12,043,602
Accounts Receivables	9	362,800	488,000
Prepayments		0	0
Total current assets		2,157,769	12,531,602
Non-Current Assets			
Property, Plant and Equipment	10	3,564,469	4,617,985
Intangible Assets		0	0
Total non-current assets		3,564,469	4,617,985
Total Assets (A)		5,722,239	17,149,587
Liabilities			
Non-Current Liabilities			
Social benefit liabilities		0	0
Total Liabilities (B)		0	0
Net Assets (A-B)		5,722,239	17,149,587
Represented By:			
Revolving Fund		0	0
Accumulated Fund		31,012,934	31,012,934
Accumulated Surplus		(25,290,695)	(13,863,346)
Net Assets		5,722,239	17,149,587

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 _____ 2024 and signed by:


.....
Name: Mr George Mukodo
Administrator of the Fund


.....
Name: CPA Wycliffe Kotonya
Fund Accountant
ICPAK Member Number: 28805

16. Statement of Changes in Net Assets for the year ended 30th June 2024

Description	Accumulated Fund	Accumulated surplus	Total
		Kshs	Kshs
Balance As At 1 July 2022	31,012,934	(8,644,898)	22,368,036
Surplus/(Deficit) For the Period	0	(5,218,448)	(5,218,448)
Funds Received During the Year	0	0	0
Transfers	0	0	0
Revaluation Gain	0	0	0
Balance As At 30 June 2023	31,012,934	(13,863,346)	17,149,588
Balance As At 1 July 2023	31,012,934	(13,863,346)	17,149,588
Surplus/(Deficit) For the Period	0	(11,427,349)	(11,427,349)
Funds Received During the Year	0	0	0
Transfers	0	0	0
Revaluation Gain	0	0	0
Balance As At 30 June 2024	31,012,934	(25,290,695)	5,722,239

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

Description	Note	FY 2023/2024	FY 2022/2023
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Public contributions and donations	1	0	0
Transfers from the county government	2	20,000,000	30,000,000
Interest received		0	0
Receipts from other operating activities	3	90,900	0
Total receipts		20,090,900	30,000,000
Payments			
Employee Costs	4	(104,011)	(525,071)
Use of Goods and services	5	(16,816,390)	(14,924,577)
Cash transfer to Mothers	7	(13,544,332)	(18,383,347)
Other payments		(30,464,733)	(33,832,995)
Net cash flows from operating activities		(10,373,833)	(3,832,995)
Changes in working Capital-Receivables	9	125,200	(408,000)
Cash flows from investing activities			
Purchase of property, plant, equipment and Intangible assets		0	0
Loan disbursements paid out		0	0
Net cash flows used in investing activities		0	0
Cash flows from financing activities			
Proceeds from revolving fund receipts		0	0
Additional borrowings		0	0
Repayment of borrowings		0	0
Net cash flows used in financing activities		0	0
Net increase/(decrease) in cash & cash Equivalents		(10,248,633)	(4,240,995)
Cash and cash equivalents at 1 July 2023	8	12,043,602	16,284,597
Cash and cash equivalents at 30 June 2024	8	1,794,969	12,043,602

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

18. Statement Of Comparison Of Budget And Actual Amounts For The Period 2024

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
Revenue						
Transfers From County Govt.	51,476,012		51,476,012	20,000,000	31,476,012	39
Other Income	100,000	-	100,000	90,900	9,100	91
Total Income	51,576,012	-	51,576,012	20,090,900	31,485,112	39
Expenses						
Employee Costs	180,000	-	180,000	104,011	75,989	58
Use of goods and services	19,096,012		19,096,012	16,816,390	2,279,622	88
Cash Transfer to Mothers	28,000,000		28,000,000	13,544,332	14,455,668	48
Depreciation and Amortization Expense	4,300,000		4,300,000	1,053,516	3,246,484	25
Total Expenditure	51,576,012	-	51,576,012	31,518,249	20,057,763	61
Surplus For the Period				(11,427,349)		
Capital expenditure						

Budget notes

1. The underperformance and Underabsorption was contributed greatly by delay and late disbursement in exchequer disbursements from the Treasury as it's the Main source of funding to the fund.

19. Notes to the Financial Statements

Significant Accounting Policies

1. General Information

The Kakamega County Maternal Child Health and Family Planning Fund is established by and derives its authority and accountability from the Kakamega County Maternal Child Health and Family Planning Act 2017. The entity is wholly owned by the Kakamega County Government and is domiciled in Kenya. The entity's principal activity is reduction of geographic, economic, social and cultural barriers to access to health and nutrition services.

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

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

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

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

Standard	Effective date and impact:
IPSAS 43	<p>Applicable 1st January 2025 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.</p>
IPSAS 44: Non- Current Assets Held for Sale and	<p>Applicable 1st January 2025 The Standard requires, 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</p>

The Kakamega County Maternal Child Health and Family Planning Fund
Annual Report and Financial Statements for the year ended June 30, 2024.

Discontinued Operations	to cease and: 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.
IPSAS 45- Property Plant and Equipment	Applicable 1st January 2025 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.
IPSAS 46 Measurement	Applicable 1st January 2025 The objective of this standard was to improve measurement guidance across IPSAS by: <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. The standard also introduces a public sector specific measurement bases called the current operational value.
IPSAS 47- Revenue	Applicable 1st January 2026 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.
IPSAS 48- Transfer Expenses	Applicable 1st January 2026 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.
IPSAS 49- Retirement Benefit Plans	Applicable 1st January 2026 The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees

The Kakamega County Maternal Child Health and Family Planning Fund
Annual Report and Financial Statements for the year ended June 30, 2024.

	and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.
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(i) Early adoption of standards

The Kakamega County Maternal Child Health and Family Planning Fund did not early – adopt any new or amended standards in the financial year ended June 2024.

2. 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 was approved by the County Assembly . 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 on the FY 2024 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 performance has been presented under section of these financial statements.

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 *Notes*.

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.

d) 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.

e) 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.

f) 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)

g) 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.

h) 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.

i) 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.

j) 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)

k) 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.

l) 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.

m) 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.

n) Cash and cash equivalents

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

o) Comparative figures

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

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:

- I. The condition of the asset based on the assessment of experts employed by the Entity
- ii. The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- iii. The nature of the processes in which the asset is deployed
- iv. Availability of funding to replace the asset
- V. 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 .

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.

6. Notes To The Financial Statements Continued

1. Public contributions and donations

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Donation From Development Partners	0	0
Contributions From The Public	0	0
Total	0	0

2. Transfers from County Government

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Transfers From County Govt. –Operations	20,000,000	30,000,000
Payments By County On Behalf Of The Entity	0	0
Total	20,000,000	30,000,000

3. Other income

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Imprest and Intrest Recovered	90,900	0
Total Other Income	90,900	0

4. Employee Costs

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Salaries And Wages	0	0
Staff Gratuity	104,011	525,071
Staff Training Expenses	0	0
Total	104,011	525,071

5. Use of Goods and Services

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs.
General Office Expenses	533,996	1,424,196
Hospitality/Conferences, Boards and committees	336,000	1,883,950
Motor vehicle Insurance	7,534	7,534
Fuel	150,000	350,003
Maintenance of Motor vehicles	294,541	84,392
Bank Charges	24,039	41,205
Printing And Stationery	0	711,488
Telephone And Communication Expenses	2,311,500	3,532,500
Staff Training	0	350,620
Program Re-Launch	4,527,696	0
Maintenance of Computers and ICT Equipment	100,000	0
System administration expenses	1,142,400	793,900
Domestic Travel, Accommodation and DSA	7,388,684	5,744,789
Total	16,816,390	14,924,577

6. Depreciation and Amortization Expense

Description	FY 2023/2024	FY 2022/2023
	Kshs.	Kshs.
Furniture and Fittings	100,981	115,406
Computer	952,535	1,270,047
Total	1,053,516	1,385,453

7. Cash Transfer to Mothers

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Cash Transfer to Mothers	13,544,332	18,383,347
Total	13,544,332	18,383,347

8. Cash and cash equivalents

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Current Account	1,794,969	11,576,013
Others (<i>Specify</i>)-Mpesa	0	467,589
Total Cash And Cash Equivalents	1,794,969	12,043,602

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

Financial Institution	Account number	FY 2023/2024	FY 2022/2023
		Kshs	Kshs
a) Current Account			
Kenya Commercial Bank	1148241272	1,794,969	11,576,013
M-Pesa	823510	0	467,589
Total		1,794,969	12,043,602

9. Accounts Receivables

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Opening Accounts Receivables As At 1 st July A	488,000	80,000
Closing Accounts Receivables As At 30 th June B (Disclosed in statement of Financial position)	362,800	488,000
Changes In Accounts Receivables (Disclosed in the Cashflow statement)	125,200	408,000

The Kakamega County Maternal Child Health and Family Planning Fund
Annual Report and Financial Statements for the year ended June 30, 2024.

Notes To The Financial Statements (Continued)

10. Property, plant and equipment

Cost	Land and Buildings	Motor vehicles	Furniture and fittings	Computers	Total
	Kshs	Kshs	Kshs	Kshs	Kshs
As At 1 July (FY 2022)	-	1,937,788	1,500,526	15,644,305	19,082,619
Additions	-		-	-	-
Disposals	-	-	-	-	-
Transfers/Adjustments	-	-	-	-	-
As at 30th June (FY 2023)	-	1,937,788	1,500,526	15,644,305	19,082,619
As At 1 July (FY 2023)	-	1,937,788	1,500,526	15,644,305	19,082,619
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-
As at 30th June -2024	-	1,937,788	1,500,526	15,644,305	19,082,619
Depreciation and Impairment					-
At 1 July 2022	-	1,937,788	577,275	10,564,118	13,079,181
Depreciation	-	-	115,406	1,270,047	1,385,453
Impairment	-				
As at 30th June 2023	-		692,681	11,834,165	12,526,846
At 1 July 2023	-		692,681	11,834,165	12,526,846
Depreciation			100,980.63	952,535	1,053,515.63
Disposals	-	-	-	-	-
Impairment	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-

The Kakamega County Maternal Child Health and Family Planning Fund
Annual Report and Financial Statements for the year ended June 30, 2024.

As at 30th June -2024	-	-	793,661	12,786,700	13,580,361
Net Book Values					-
As at 30th June (FY 2022-2023)	-		807,845	3,810,140	4,617,985
As at 30th June (FY 2023-2024)	-		706,864	2,857,605	3,564,469

The Depreciation rates adopted by Kakamega County Maternal Child Health and Family Planning Fund are 25% Annually on Motor vehicle, 12.5% Annually on Furniture and fittings, 25% Annually on Computer and office equipment. The Fund depreciates the assets on a reducing Balance Method.

Notes To The Financial Statements (Continued)

11. 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 fund/scheme 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	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Transfers From Related Parties'	0	0
Transfers To Related Parties	0	0

c) Key management remuneration

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Board Of Trustees	0	0
Key Management Compensation	0	0
Total	0	0

d) Due from related parties

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Due From Parent Ministry	0	0
Due From County Government	20,000,000	0
Total	20,000,000	0

Other Disclosures Continued

e) Due to related parties

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Due To Parent Ministry	0	0
Due To County Government	0	0
Due To Key Management Personnel	0	0
Total	0	0

Notes To The Financial Statements (Continued)

12. 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 minimise 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 2022				
Receivables From Exchange Transactions	0	0	0	0
Receivables From Non-Exchange Transactions	0	0	0	0
Bank Balances	0	0	0	0
Total	0	0	0	0
At 30 June 2021	0	0	0	0
Receivables From Exchange Transactions	0	0	0	0
Receivables From Non-Exchange Transactions	0	0	0	0
Bank Balances	0	0	0	0
Total	0	0	0	0

Notes To The Financial Statements (Continued)

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts.

The entity has no significant concentration of credit risk on amounts due from any entity.

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 (Current FY)				
Trade Payables	0	0	0	0
Current Portion Of Borrowings	0	0	0	0
Provisions	0	0	0	0
Employee Benefit Obligation	0	0	0	0
Total	0	0	0	0
At 30 June (Comparative FY)	0	0	0	0
Trade Payables	0	0	0	0
Current Portion Of Borrowings	0	0	0	0
Provisions	0	0	0	0
Employee Benefit Obligation	0	0	0	0
Total	0	0	0	0

Notes To The Financial Statements (Continued)

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 optimising 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 (Current FY)			
Financial Assets	0	0	0
Investments	0	0	0
Cash	0	0	0
Debtors/ Receivables	0	0	0
Liabilities	0	0	0
Trade And Other Payables	0	0	0
Borrowings	0	0	0
Net Foreign Currency Asset/(Liability)	0	0	0

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

Notes To The Financial Statements (Continued)

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	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Revaluation reserve	0	0
Revolving fund	0	0
Accumulated surplus	0	0
Total funds	0	0
	0	0
Total borrowings	0	0
Less: cash and bank balances	0	0
Net debt/(excess cash and cash equivalents)	0	0
Gearing	0	0

13. Events after the reporting period

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

14. Currency

The financial statements are presented in Kenya Shillings (Kshs).

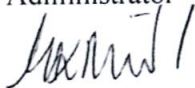
20. Annexes

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)
	Unmodified Opinion			
	<p>Budgetary Performance and Control</p> <p>The statement of comparison of budget and actual amounts reflects approved receipts budget and actual on comparable basis amounts of Kshs.64,244,845 and Kshs.30,000,000 respectively, resulting to under-funding of Kshs.34,244,845 or 53% of the budget. Similarly, the statement reflects actual expenditure of Kshs.35,218,448 against approved budget of Kshs.64,244,845 resulting to under-performance of Kshs.29,026,397 or 45% of the budget.</p> <p>The under-funding and under-performance affected the planned activities and may have impacted negatively on service delivery to the public.</p>	<p>The Management notes the Auditors observation, However the under-funding was greatly attributed by delay and late disbursement of Exchequer releases from National Treasury and by extension the County Treasury could not disburse the whole budgeted amounts to the Kakamega County Maternal Child Health and Family planning Fund.</p>	Resolved	

Fund Administrator



Date 23/9/2024

The Kakamega County Maternal Child Health and Family Planning Fund
Annual Report and Financial Statements for the year ended June 30, 2024.

Annex II: Inter-Fund Confirmation Letter

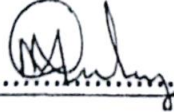
The Kakamega County Maternal Child Health and Family Planning Fund

The Kakamega County Maternal Child Health and Family Planning Fund wishes to confirm the amounts disbursed to you as at 30th June 2024 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 The Kakamega County Maternal Child Health and Family Planning Fund as at 30 th June 2024.							
Reference Number	Date Disbursed	Amounts Disbursed by County Government] (Kshs) as at 30 th June 2024.				Amount Received by [beneficiary Fund] (KShs) as at 30 th June 2024. (E)	Differences (KShs) (F)=(D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D)=(A+B+C)		
	02/04/2024		10,000,000		10,000,000	10,000,000	
	25/06/2024		10,000,000		10,000,000	10,000,000	
Total			<u>20,000,000</u>		<u>20,000,000</u>	<u>20,000,000</u>	

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

Head of Accountants department of beneficiary Fund:

Name Michael Omuliyi..... Sign ..... Date 23/9/2024

The Kakamega County Maternal Child Health and Family Planning Fund
Annual Report and Financial Statements for the year ended June 30, 2024.

Annex III: Reporting of Climate Relevant Expenditures

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

The Kakamega County Maternal Child Health and Family Planning Fund
Annual Report and Financial Statements for the year ended June 30, 2024.

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