

REPUBLIC OF KENYA



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REPORT

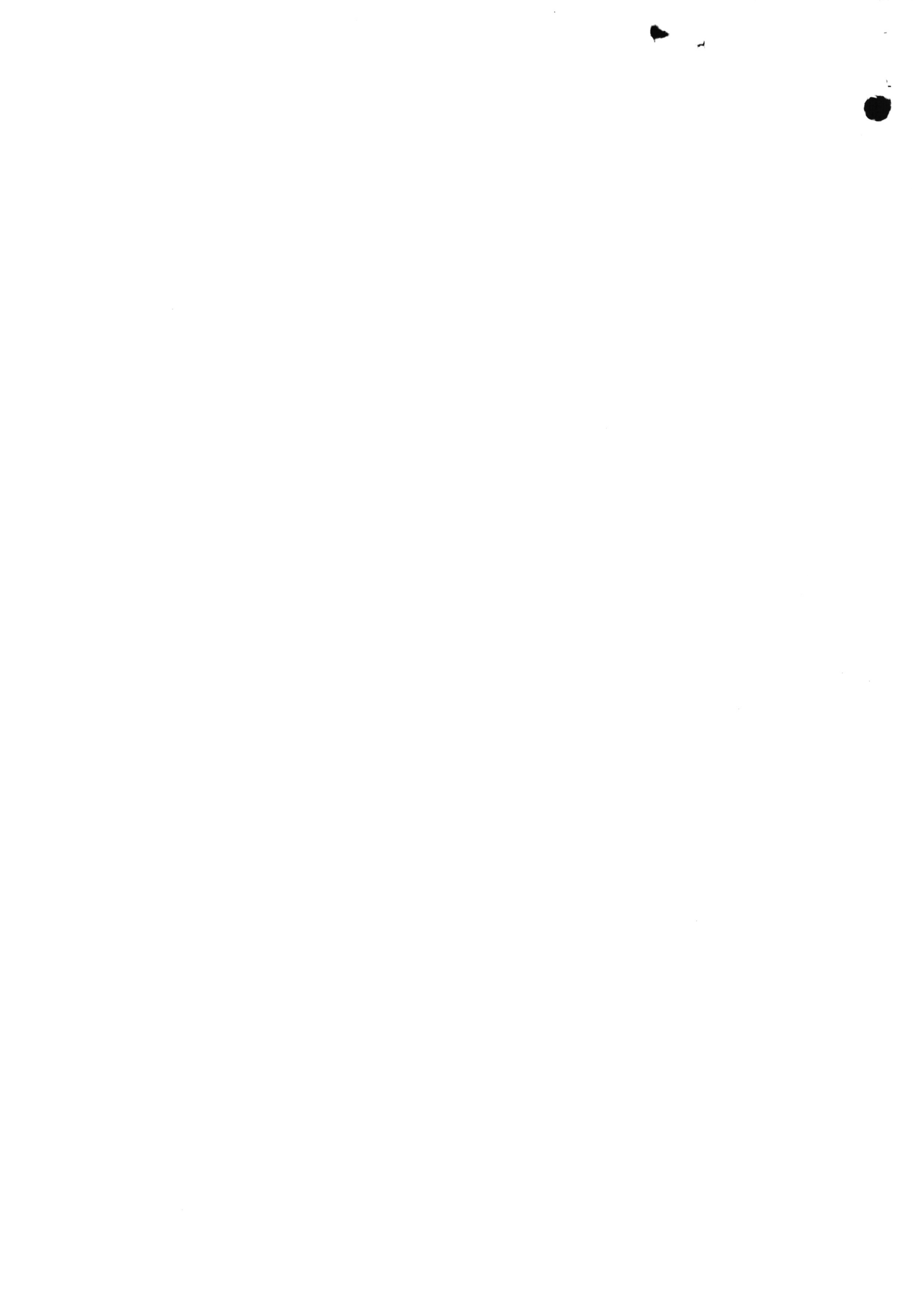
OF

THE AUDITOR-GENERAL

ON

**KAKAMEGA COUNTY MATERNAL
CHILD HEALTH AND FAMILY
PLANNING FUND**

**FOR THE YEAR ENDED
30 JUNE, 2022**





**IMARISHA AFYA YA
MAMA NA MTOTO**

**COUNTY GOVERNMENT OF KAKAMEGA
(MATERNAL CHILD HEALTH AND FAMILY PLANNING FUND)**

YEARLY REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30TH, 2022**

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

**The Kakamega County Maternal Child Health and Family Planning Fund
Annual Report and Financial Statements for the year ended June 30, 2022**

**The Kakamega County Maternal Child Health and Family Planning Fund
Annual Report and Financial Statements for the year ended June 30, 2022**

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**The Kakamega County Maternal Child Health and Family Planning Fund
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1. Key Entity Information and Management

a) Background information

- b) 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.
- c) The key objective of the fund is to reduce maternal and under five mortalities through use of social cash transfers with a visible platform.
- d) The Fund receives its funds from the Ministry of Health Services after approval by the Chief Officer medical services.

Principal Activities

- (a) 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) 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 HI V/AIDS improve nutrition status of mothers and children below the age of eighteen months;
 - vi. and increase the uptake of immunisation services for children up to eighteen months;
- (c) Increase family planning uptake;
- (d) Create awareness on transmission, prevention and control of HIV/AIDS.

**The Kakamega County Maternal Child Health and Family Planning Fund
Annual Report and Financial Statements for the year ended June 30, 2022**

e) Board of Trustees/Fund Administration Committee

Ref	Name	Position
1	CPA Samson Otieno	Member
2	Dr. Felister mose moraa	Member
3	Ms. Irene Abucheri	Member
4	Ms. Ralpher okutoyi Mwenesi	Member
5	CPA Sheila Mukanzi	Member
6	Genvieve Imbaya	Member
7	Mr Nehemiah Muhatia Musindi	Member

(This section will be applicable for Public Funds that have a Board of Trustees/Fund Administration Committee. Input names of all the members who held office during the period)

f) Key Management

Ref	Name	Position
1	CPA Samson Otieno	B.com (Accounting) CPA (K) and CS
2	Dr. Mora Mose	MD (Volgmu) Mmed. General Surgery FCS-COSECSA Surgery Associate ACS
3	Muyuka Antoinette	MSC Development Studies BSc. Communication and Public Relations
4	CPA Sheila Mukanzi	MBA (Finance Option) BBM (Finance and Banking Option) CPA (K)

**The Kakamega County Maternal Child Health and Family Planning Fund
Annual Report and Financial Statements for the year ended June 30, 2022**

g) Registered Offices

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

h) Fund Contacts

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

i) Fund Bankers

Kenya Commercial Bank
Kenyatta Avenue
Kakamega
P.O Box 152 - 50100
Kakamega-Kenya

j) Independent Auditors





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

k) Principal Legal Advisor

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




**The Kakamega County Maternal Child Health and Family Planning Fund
Annual Report and Financial Statements for the year ended June 30, 2022**

2. Management Team

Name	Details of qualifications and experience
 <p>CPA Samson Otieno</p>	<ul style="list-style-type: none"> • 01/01/1980 • B.com (Accounting), CPA (K) and CS • Chief Officer Finance
 <p>Dr. Felister Moraa Mose</p>	<ul style="list-style-type: none"> • 01/01/1983 • MD (Volgmu), • Mmed. General Surgery • FCS-COSECESA Surgery • Associate ACS • Chief Officer Health Services
 <p>Ms. Antoinnete Muyuka</p>	<ul style="list-style-type: none"> • 13/07/1989 • MSC Development Studies, BSc. Communication and Public Relations • Fund Manager
 <p>CPA Sheila Mukanzi</p>	<ul style="list-style-type: none"> • 20/06/1981 • MBA (Finance Option), BBM (Finance and Banking Option), CPA (K), PFM, PEFA • Fund Administrator

**The Kakamega County Maternal Child Health and Family Planning Fund
Annual Report and Financial Statements for the year ended June 30, 2022**

3. The Board of Trustees (or any other governing body for the Fund)

Name	Details of qualifications and experience
 CPA Samson Otieno	<ul style="list-style-type: none"> • 01/01/1980 • B.com (Accounting), CPA (K) and CS • Chief Officer Finance
 Dr. Felister Moraa Mose	<ul style="list-style-type: none"> • 01/01/1983 • MD (Volgmu), • Mmed. General Surgery • FCS-COSECSEA Surgery • Associate ACS • Chief Officer Health Services
Ms. Irene Abucheri	Chief Nurse
Ms Ralpher okutoyi Mwenesi	County Immunization Cordinator
Genvieve Imbaya	Sub county childrens officer
Mr Nehemiah Muhatia Musindi	Clinical Instructor MMUST
 CPA Sheila Mukanzi	<ul style="list-style-type: none"> • 20/06/1981 • MBA (Finance Option), BBM (Finance and Banking Option), CPA (K), PFM, PEFA • Fund Administrator

**The Kakamega County Maternal Child Health and Family Planning Fund
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4. 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 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 35,000 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. Through UNICEF the program has received 14 computers for the 14 new facilities; 100 tablets for community validation; training of Sub County, Ward and Community administrators on community validation and complaints and grievances; amendment of Kakamega County Maternal Child Health and Family Planning Bill 2020 and relaunch of Kakamega County Maternal Child Health and Family Planning program. In 2018, the programme was redesigned based on the evaluation findings and the MIS upgrading that required review of the targeting mechanism and that required a revised proxy means test. 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 Consultancy commenced on 30th June 2022.

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 decision 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.

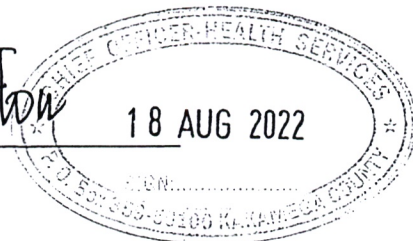
Signed: _____



18 AUG 2022

Name: Dr. Moraa F. Mose

Chief Officer Health



**The Kakamega County Maternal Child Health and Family Planning Fund
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5. 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 Imarisha Afya Ya Mama Na Mtoto Account at Kenya Commercial Bank is the main operation account. The Funds received from the County Treasury Kshs 70,000,000 as at 30th June 2022. Cash Transfer to Mothers Ksh 40,909,430; Staff costs has amounted to Ksh 614,590 and General Expenses is Ksh 36,963,981. Capital Balance for the year amounted to Ksh. 31,012,934; the accumulated surplus as at 30th June 2022 was Ksh. (8,644,898). The cash and cash equivalents as at 30th June 2022 was Ksh 16,284,597.

Signed: Sheila Mukanzi

Name: Sheila Mukanzi

Fund Administrator

**The Kakamega County Maternal Child Health and Family Planning Fund
Annual Report and Financial Statements for the year ended June 30, 2022**

6. 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 2021-2022 are to:

- a) Providing a framework for cash transfers of authorised payment to needy mothers registered inThe 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 authorised payment to needy mothers registered inThe Kakamega County Maternal Child Health and Family Planning fund	Ongoing registration of mothers to the program	Number of mothers registered	This financial year 11,502 mothers have been registered 2,261 validated.

**The Kakamega County Maternal Child Health and Family Planning Fund
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	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 sensitised	2,000 mothers sensitised on family planning
	d)	Create awareness on transmission, prevention and control of HIV/AIDS	Conducting sensitization meetings on HIV/AIDS awareness	No of mothers sensitised	2,000 mothers sensitised Facilities are doing sensitization on HIV/AIDS

**The Kakamega County Maternal Child Health and Family Planning Fund
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7. Corporate Governance Statement

The Kakamega County Maternal Child Health and Family Planning fund remains committed to the highest standards of corporate governance and business ethics. Good corporate governance practices are essential to the delivery of long term and sustainable stakeholder and shareholder value. The fund continues to adhere to its obligations as a public entity in Kenya in compliance with the Kakamega County Maternal Child Health and Family Planning Bill, 2017 and Public Finance Management Act, 2012. We continued to achieve high levels of corporate governance by focusing on the following areas:

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

Fund committee

The Fund committee is critical to the funds' governance framework and offers guidance on matters including but not limited to ones described in Kakamega County Maternal Child Health and Family Planning Act, 2017 section 11.

Fund committee Composition

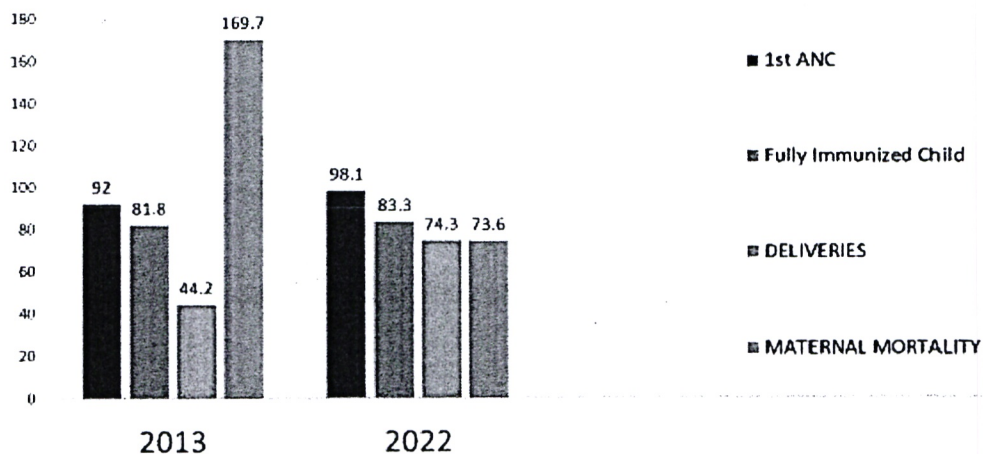
- 1) Officer responsible for health services;
- 2) Chief officer responsible for finance;
- 3) One person who has at least a first degree in social sciences with experience in social protection;
- 4) One person who has at least a first degree in a health related field with experience in maternal and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

**The Kakamega County Maternal Child Health and Family Planning Fund
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8. Management Discussion and Analysis

The Kakamega County Maternal Child Health and Family Planning fund contributes to the reduction of geographic, economic, social and cultural barriers to access to health and nutrition services. The program promotes behaviour change for seeking skilled health service and attendance on sexual and reproductive health, family planning, HIV and AIDS prevention, nutrition, child care, and safe and responsible motherhood on pregnant women and mothers of children under 18 months. By the end of financial year of the 2021-2022, the fund has registered 949 mothers to the program and has conducted community validation through community health workers and community administrators by visiting registered mothers' homes to ascertain whether the information given by mothers during registration is accurate and true to what is on the ground. In this regard, 2,261 households were visited and have been validated for the financial year 2021-2022.

HEALTH INDICATORS FOR KAKAMEGA COUNTY



Creating awareness on family planning uptake, transmission, prevention and control of HIV/AIDS is another key objective of the Kakamega County Maternal Child Health and Family Planning fund. This is done through sensitization and corporate social responsibility activities at the facility level. The program has carried out this activity to the 39 health facilities across the County with key messages on increased importance of the 1st and 4th ANC clinic visit, skilled birth delivery and full immunization of children by removing financial and social barriers for Women of Reproductive Age to accessing quality services available, HIV/AIDS awareness and Family Planning uptake. In this year 2,000 mothers were sensitised on family planning uptake and HIV/AIDS awareness.

**The Kakamega County Maternal Child Health and Family Planning Fund
Annual Report and Financial Statements for the year ended June 30, 2022**

9. Environmental and Sustainability Reporting

The Kakamega County Maternal Child Health and Family Planning fund exists to promote health among all women and especially the well-being of pregnant and new-born through the provision of health services. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on 4 pillars: provide a framework for cash transfers to needy mothers by providing a platform aimed at giving incentives to expectant and lactating mothers to access health services;a) promotion of the health of the mother and child from conception to the time the child achieves the age of eighteen months; increase family planning uptake and Create awareness on transmission, prevention and control of HIV/AIDS

putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar

i. Sustainability strategy and profile -

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.

2. Environmental performance

Outline clearly, environmental policy guiding the organisation, provide evidence of the policy. Outline successes, shortcomings, efforts to manage biodiversity, waste management policy and efforts to reduce environmental impact of the organisation's products.

3. Employee welfare

The Ministry of Health at the County level is responsible for the overall management and implementation of the Imarisha Afya ya Mama na Mtoto Programme. It ensures the provision of standard quality MNCH services in the 39 Imarisha Health Centres (IHCs) and the implementation of the MNCH Communication Strategy at the health facilities and the Community Health Department levels. The Health Management Structure is headed by the County Executive Committee for Health (CEC Health) in the Minister of Health that guides the implementation of the Imarisha Afya ya Mama na Mtoto Programme from the policy perspective. The Health Coordinating Structure is headed by the County Health Management Team (CHMT). The CHMT ensures quality and homogeneous MNCH and Imarisha Afya ya Mama na Mtoto Programme services and processes. This body is in charge of the strategic and operational planning, supportive supervision, monitoring and review of health service delivery in the County. It ensures proper Coordination is between the Reproductive Health, Nutrition, HIV and AIDS Prevention, and community health structures the effective functioning of MNCH service-related provision at the IHC and the communities. The functions of the MCH/FP Fund Management Committee are to receive and consider applications from eligible beneficiaries of the Kakamega County Maternal Child Health and Family Planning and Imarisha Afya ya Mama na Mtoto Programmes. They validate community health units

**The Kakamega County Maternal Child Health and Family Planning Fund
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and community health volunteers and pay stipends to eligible volunteers, inform the community about the Fund and the Imarisha Afya ya Mama na Mtoto Programme, maintain proper records of the committee affairs and accounting.

4. Market place practices-

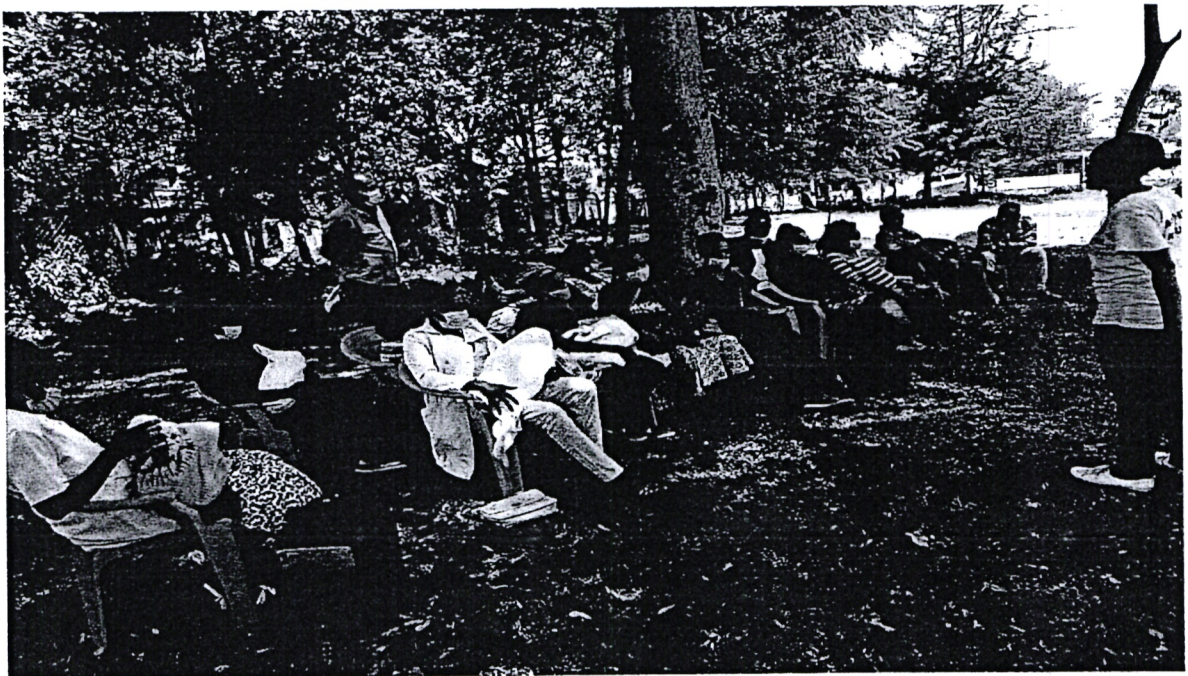
The organisation should outline its efforts to:

- a) Responsible competition practice.
Priority is given to the poorest and most vulnerable: i) Under aged ii) Disability iii) HIV positive iv) Malnourished (MUAC)
- b) Responsible Supply chain and supplier relations
The program strictly follows the Public Procurement and Asset Disposal Act and all procurement are done at the County procurement offices
- c) The fund procures and distribute communication material to create complete program awareness to the general public.
- d) Product stewardship-
The program is a right for the poorest and most vulnerable women residents of the Kakamega County who are pregnant or with children under 18 months of age

5. Community Engagements-

Ikolomani Health Talks

The program staff participated in a reproductive health talks at Ikolomani and Malava sub-county at both the community and school level involving School going pregnant teenager and teenage mothers out of School. The Sub-counties were chosen due to the high number of teenage pregnancies. The objective of the activity was to educate the girls on reproductive health, personal hygiene, peer pressure and teenage pregnancy.



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Silungai Girls secondary school

Almost 300 girls were addressed in Silungai Girls secondary school which had 28 pregnancies cases and 500 mothers in the three Imarisha health facilities in Ikolomani sub-county. The program through the Management Information System sends out reminder text messages and made follow-up calls to beneficiary mothers about the need to continue to take their children for full immunization even in the midst of coronavirus. Mothers have been sensitized and encouraged to follow the set protocols and standard procedures by the Ministry of Health and world health organization on the prevention of the spread of coronavirus by frequent hand washing, maintaining social distancing and wearing masks at all-time whenever they are in public places.



Boresha Afya ya Mama Na Mwana Mombasa

The main objective this CSR was to maximize shared value among organizations, employees, stake holders and the community members by spending time with Mombasa health team who made presentation on the implementation of their program Boresha afya ya Mama Na Mwana Care that is currently being implemented in one Sub-county in Mombasa County. Both teams had a discussion on their pros and cons of their program process. There was a field visit in Malava Sub-County Hospital as one of the facilities selected for the Imarisha Afya ya Mama na

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Mtoto Program, it is also one of the centre of excellence supported by UNICEF and so far, the hospital accounts for 10.2% of deliveries in Kakamega County. The team interacted with the facility across all maternal indicators for the Mother Child Health clinic to the Maternity, they interacted with the Management Information System on a one on one basis. The team was privileged to visit the homestead of three beneficiary mothers namely:

1.Naomi Makonja; had been selected as a beneficiary at Malava Sub-county hospital and had received three payments totaling to Kshs. 6,000 paid for Fourth ANC, Skilled delivery and 6week immunization for her 3months baby. She utilized as fare for clinic visits, bought clothes for baby and also utilized the money to buy food during pregnancy.

2.Ann Nafula; She has attained key milestones of completing 4 ANC visits, skilled delivery, immunization of child at 6 weeks, immunization of child at 6 months and routine check-up at 9 months. Anne has received Kshs. 6,000 from the program which she has utilized accordingly for food, fare to the health facility and to buy clothes for baby Bahati.

3.Catherine Mateka; was enrolled in the Imarisha Programme in 2020, has attained key MCH milestones including, completing 4 ANC visits, skilled delivery, immunization at 6 weeks and immunization at 6 months. She has also gotten a birth certificate for baby Peshlyne. She has so far received Kshs. 6,000 from the program which has been utilized to buy supplies for baby Peshlyne like clothes, food and diapers. She also utilized some of the money to buy a goat for rearing.



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Mukumu Children's Home

The main objective this CSR was to maximize shared value among organizations, employees, stake holders and the community members by spending time with the underprivileged venerable children of Mukumu children's home and donate to them needed essential goods such as food and sanitary goods, engaging in its environmental cleaning and carried out health talks to help psychologically challenged children cope with stress. Mukumu children's home comprise of children born from street families in Kakamega County and mentally challenged mothers. The home is managed by one Ms Grace Atieli with the help of social workers by providing food, shelter, clothing and basic education to the children. Her main source of finance includes self-financing, the National government, county government of Kakamega, well-wishers and friends. She has also partnered with St. Elizabeth Mission Hospital regular health checks on the children. Through the Management, the program will conduct another visit to the home and support it with linkages to other organizations and well-wishers to help improve nutritional status of children below the age of 2 years.



**The Kakamega County Maternal Child Health and Family Planning Fund
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10. Report of The Trustees

The Trustees submit their report together with the audited financial statements for the year ended June 30th, 2022 which show the state of the Fund affairs.

Principal activities

The principal activities of the Fund 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) creation of awareness on HIV/AIDs,
- d) Improving nutrition status of mothers and children below the age of eighteen months.

Results

The results of the Fund for the year ended June 30th, 2022 are set out on page 1

Trustees

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

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 Board/Fund Administration Committee

Date:

**The Kakamega County Maternal Child Health and Family Planning Fund
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11. Statement of Management's Responsibilities

Section 167 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Administrator of a County Public Fund established by the 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, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Fund; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Fund; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

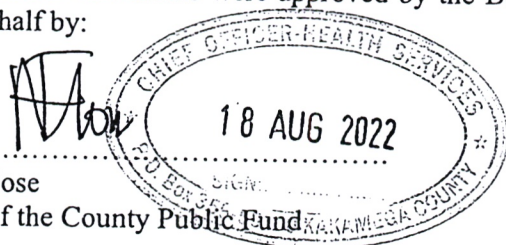
The Administrator of the County Public Fund accepts responsibility for the Fund's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 the 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, 2022, 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. 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 _____ 2022 and signed on its behalf by:

.....
Dr. Moraa F. Mose
Administrator of the County Public Fund



REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON KAKAMEGA COUNTY MATERNAL CHILD HEALTH AND FAMILY PLANNING FUND FOR THE YEAR ENDED 30 JUNE, 2022

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 Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kakamega County Maternal Child Health and Family Planning Fund set out on pages 1 to 22, which comprise the

statement of financial position as at 30 June, 2022, and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kakamega County Maternal Child Health and Family Planning Fund as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis), the Public Finance Management Act, 2012, and comply with the Kakamega County Maternal Child Health and Family Planning Act, 2017.

Basis for Qualified Opinion

1. Unsupported Mpesa Balance

The statement of financial position reflects a cash and cash equivalents balance of Kshs.16,284,597 which, as disclosed in Note 8 to the financial statements, includes an amount of Kshs.39,752 held in Mpesa account. However, the balance was not supported by an Mpesa statement as at 30 June, 2022.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.16,284,597 as at 30 June, 2022 could not be confirmed.

2. Accuracy of the Financial Statements

Review of the financial statements for the year ended 30 June, 2022 revealed the following inaccuracies in the financial statements.

2.1 General Expenses

The statement of financial performance reflects an amount of Kshs.36,963,981 in respect of general expenses. However, Note 5 to the financial statements reflects corresponding amounts totaling Kshs.32,380,892. The variance of Kshs.4,583,089 has not been explained or reconciled.

2.2 Comparative Balances

The statement of financial performance reflects comparative figures of Kshs.32,945,834 and Kshs.(34,482,971) in respect of general expenses and deficit for the prior year respectively, while the audited financial statements for the year ended 30 June, 2021 reflect closing balances of Kshs.32,945,921 and Kshs.(34,483,058), resulting in variances of Kshs.87 and Kshs.87 respectively. The variances have not been explained or reconciled.

Similarly, the statement of financial position reflects a comparative balance of Kshs.21,244,586 in respect of cash and cash equivalents while the audited financial

statements for the year ended 30 June, 2021 reflect a closing balance of Kshs.21,244,499. The variance of Kshs.87 has also not been explained or reconciled.

2.3 Prior Year Adjustment

The statement of financial position for the year ended 30 June, 2021 reflected a prior year adjustment balance of Kshs.13,272,231 under net assets while the statement of financial position for the year ended 30 June, 2022 reflects a nil prior year adjustment balance. No explanation or supporting documents were provided on how the balance was cleared during the year under review.

2.4 Statement of Cash Flows

The statement of cash flows for the year ended 30 June, 2022 reflects a depreciation amount of Kshs.4,583,089, which is a non-cash item. The statement of cash flows is supposed to reflect only items that involve actual flow of cash or cash equivalents.

In the circumstances, the accuracy of the statement of financial performance, statement of financial position and statement of cash flows 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 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.

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects an approved receipts budget of Kshs.92,000,000 and actual receipts of Kshs.71,450,060 or 78%. However, no explanation was provided for the shortfall of Kshs.20,549,940, or 22% of the budget. This may have impacted negatively on achieving the objective for which the Fund was established.

In addition, the statement reflects actual receipts of Kshs.71,450,060 and actual expenditure of Kshs.78,488,001 resulting to over-expenditure of Kshs.7,037,941. No evidence was provided to confirm that the excess expenditure was approved by the County Assembly, as required by Regulation 112 of the Public Finance Management (County Governments) Regulations, 2015, which requires an accounting officer to obtain approval of the County Assembly when he finds he has spent more than the total vote.

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, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Outstanding Imprests

As reported in the previous year, the statement of financial position reflects a balance of Kshs.80,000 in respect to accounts receivable which, as disclosed in Note 7 to the financial statements, relates to outstanding imprests as at 30 June, 2022. However, records maintained by the Fund indicate that the imprest had been outstanding for three (3) years. No explanation was provided on why the Fund had not recovered the imprests from the defaulting officers. This is contrary to Regulation 93(6) of the Public Finance Management (County Governments) Regulations, 2015.

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

2. Failure of Management Committee to Hold Quarterly Meetings

A review of the Fund's records revealed that during the year under review, the Fund Management did not hold any meeting. This is contrary to Section 25(1) of the Kakamega County Maternal Child Health and Family Planning Act, 2017, which requires Management of the Fund to hold one meeting every three months to review the progress and performance of the Fund.

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

3. Presentation of the Financial Statements

A review of the financial statements revealed the following matters where the financial statements were not prepared in accordance with the requirements of the reporting template issued by the Public Sector Accounting Standards Board.

The statement of financial performance is not reflected in the table of contents, while the face of the financial statements indicates the name of the Fund as County Government of Kakamega Maternal Child Health and Family Planning Fund although the enabling Act indicates the name as Kakamega County Maternal Child Health and Family Planning Fund.

Further, depreciation of Kshs.4,583,089 is not disclosed in the statement of financial performance as a separate item. Instead, it is included under general expenses. The report of trustees on page XIX is also not signed by the Chair of the Board.

In addition, the columns in the statement of comparison of budget and actual amounts indicate the period under review as 2020/2021 instead of 2021/2022. It was also observed that Note 9 to the financial statements on property, plant and equipment indicates the date of the closing balance of Kshs.6,003,439 as at 30 June, 2021 instead of 30 June, 2022.

In the circumstances, the financial statements do not conform to the requirements of the reporting template issued by the International Public Sector Accounting Standards Board.

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 overall governance were not effective.

Basis for Conclusion

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

Responsibilities of 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 control 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 the Management is aware of 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 are in compliance 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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015, and submit the audit report in compliance with Article 229(7) of the Constitution. 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 and weakness 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 addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, 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 accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls 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, and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of


effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Fund's policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

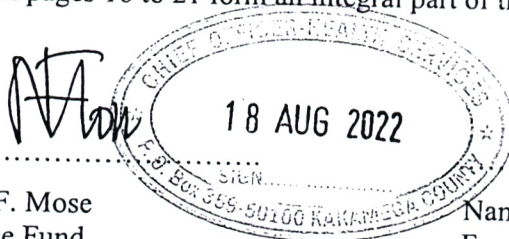
10 January, 2023

**The Kakamega County Maternal Child Health and Family Planning Fund
Annual Report and Financial Statements for the year ended June 30, 2022**

13. Statement of Financial Performance for The Year Ended 30th June 2022

	Note	FY2021/2022 KShs	FY2020/2021 KShs
Revenue from non-exchange transactions			
Public contributions and donations	1	1,450,060	10,392,442
Transfers from the County Government	2	70,000,000	-
Total revenue		71,450,060	10,392,442
Expenses			
Cash Transfer to Mothers	3	40,909,430	11,314,037
Staff costs	4	614,590	615,542
General expenses	5	36,963,981	32,945,834
Total expenses		78,488,001	44,875,413
Surplus/(deficit) for the period		(7,037,941)	(34,482,971)

The notes set out on pages 16 to 21 form an integral part of these Financial Statements



Name: Dr. Moraa F. Mose
Administrator of the Fund

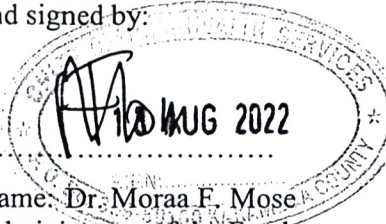
Name: Sheila Mukanzi
Fund Accountant
ICPAK Member Number: 29261

**The Kakamega County Maternal Child Health and Family Planning Fund
Annual Report and Financial Statements for the year ended June 30, 2022**

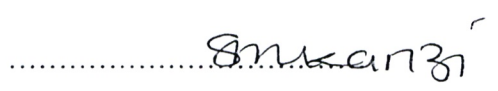
14. Statement of Financial Position as at 30 June 2022

	Note	FY 2021/2022 KShs	FY 2020/2021 KShs
Assets			
Current assets			
Cash and cash equivalents	8	16,284,597	21,244,586
Accounts Receivables	7	80,000	1,999,599
Non-current assets			
Property, plant and equipment	9	6,003,439	6,122,126
Total assets		22,368,036	29,366,312
Liabilities			
Current liabilities			
Payables to mothers	10	-	-
Non-current liabilities			
Total liabilities		-	-
Net assets			
Capital Balance		31,012,934	31,012,934
Accumulated surplus		(8,644,898)	(14,918,853)
Prior Year Adjustment		-	13,272,231
Total net assets and liabilities		22,368,036	29,366,312

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 30/7/2022 and signed by:



 Name: Dr. Moraa F. Mose
 Administrator of the Fund


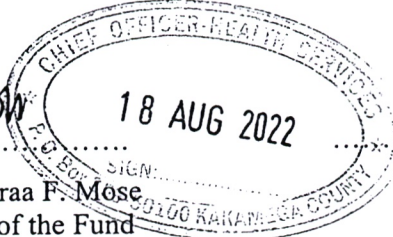


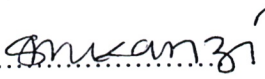
 Name: Sheila Mukanzi
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 ICPAK Member Number: 29261

**The Kakamega County Maternal Child Health and Family Planning Fund
Annual Report and Financial Statements for the year ended June 30, 2022**

15. Statement of Changes in Net Assets for the year ended 30th June 2022

	Capital balance	Accumulated surplus	Total
		KShs	KShs
			-
Balance as at 1 July 2020	31,012,934	19,564,030	50,577,051
Surplus/(deficit) for the period	-	(34,482,971)	(34,482,971)
Prior Year Adjustment 2020/2021	-	13,272,231	13,272,231
Revaluation gain	-	-	-
Balance as at 30 June 2021	31,012,934	(1,646,709)	29,366,312
Balance as at 1 July 2021	31,012,934	(1,646,709)	29,366,312
Surplus/(deficit) for the period	-	(7,037,941)	(7,037,941)
Prior Year Adjustment 2021/2022	-	39,752	39,752
Revaluation gain	-	-	-
Balance as at 30 June 2022	31,012,934	(8,644,898)	22,368,123


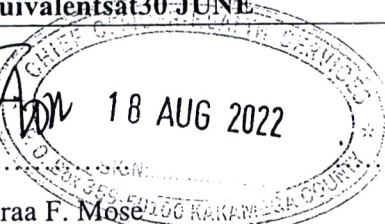


 Name: Dr. Moraa F. Mose
 Administrator of the Fund


 Name: Sheila Mukanzi
 Fund Accountant
 ICPAK Member Number: 29261

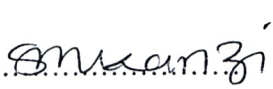
**The Kakamega County Maternal Child Health and Family Planning Fund
Annual Report and Financial Statements for the year ended June 30, 2022**

16. Statement Of Cash Flows For The Year Ended 30th June 2022

	Note	FY 2021/2022	FY 2021/2021
		KShs	KShs
Cashflowsfromoperatingactivities			
Receipts			
Publiccontributionsanddonations	1	1,450,060	10,392,442
Transfers from the County Government	2	70,000,000	-
Total Receipts		71,450,060	10,392,442
Payments			
Cash Transfer to Mothers	3	(40,909,430)	(11,314,037)
Staff costs	4	(614,590)	(615,542)
General expenses	5	(36,963,981)	(32,945,921)
Depreciation		4,583,089	3,491,989
Total Payments		(73,904,912)	(41,383,511)
cash flows from operating activities		(2,454,852)	(30,991,069)
(Increase)/decrease in account receivables	7	1,919,599	(1,894,599)
Increase/(decrease) in payables	10	39,752	(13,272,231)
Net cash flows used in operating activities		(495,501)	(46,157,899)
Cash flows from investing activities			
Purchase of property, plant, equipment and intangible assets	9	(4,464,401)	(4,747,150)
Net cash flows used in investing activities		(4,464,401)	(4,747,150)
Cashflowsfromfinancingactivities			
Net cash flows used in financing activities		-	-
Net increase/(decrease) in cash and cash equivalents		(4,959,902)	(50,905,049)
Prior Year Adjustment	11	-	13,272,231
Cashandcashequivalentsat1JULY		21,244,499	58,877,317
Cashandcashequivalentsat30-JUNE	8	16,284,597	21,244,499


 18 AUG 2022


Name: Dr. Moraa F. Mose
Administrator of the Fund


 Name: Sheila Mukanzi
 Fund Accountant
 ICPAK Member Number: 29261

**The Kakamega County Maternal Child Health and Family Planning Fund
Annual Report and Financial Statements for the year ended June 30, 2022**

17. Statement of Comparison of Budget and Actual Amounts for The Period

Receipt/Expense Item	PROPOSED BUDGET	ADJUSTED BUDGET	SURPLUS/DEFICIT	Final Budget	Actual/Unaudited	Change/Utilization	% of Utilization
	2021/2022	2021/2022	2021/2022	2021/2022	2021/2022	2021/2022	2021/2022
RECEIPTS							
Public contributions and donations	2,000,000	2,000,000	-	2,000,000	1,450,060	549,940	73
Transfers from county govt.	130,000,000	106,000,000	-	90,000,000	70,000,000	20,000,000	78
TOTAL	132,000,000	108,000,000	-	92,000,000	71,450,060	20,549,940	78
EXPENSES							
Staff costs	630,000	630,000	-	630,000	614,590	15,410	98
Communication For Development	6,500,000	5,500,000	-	5,500,000	5,386,609	113,391	98
Social Policy	6,005,564	3,600,000	-	1,980,000	1,549,950	430,050	78
System Administration And Management	9,500,000	9,500,000	-	10,000,000	9,169,890	830,110	92
Program Redesign And Launch	7,400,036	4,870,000	-	5,000,000	4,776,374	223,626	96
cash transfer to mothers	83,000,000	65,000,000	-	50,000,000	40,909,430	9,090,570	82
Monitoring and Evaluation	6,064,400	6,000,000	-	6,000,000	5,852,274	147,726	98
Administration	4,300,000	4,300,000	-	4,300,000	4,216,734	83,266	98
Depreciation	4,600,000	4,600,000	-	4,590,000	4,583,089	6,911	100
UNICEF Support	2,000,000	2,000,000	-	2,000,000	1,429,061	570,939	71
Total expenditure	130,000,000	106,000,000	-	90,000,000	78,488,001	11,511,999	87
Surplus for the period					(7,037,941)		

Budget notes

1. Provide explanation of differences between actual and budgeted amounts (10% over/ under) IPSAS 24.14

-Less funds transferred due to budget cut

2. Provide an explanation of changes between original and final budget indicating whether the difference is due to reallocations or other causes. (IPSAS 24.29)

-Waiting for directives from the treasury

**The Kakamega County Maternal Child Health and Family Planning Fund
Reports and Financial Statements For the year ended June 30, 2022**

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) Relevant new standards and amendments to published standards effective for the year ended 30 June 2022

IPSASB deferred the application date of standards from 1st January 2022 owing to Covid 19. This was done to provide entities with time to effectively apply the standards. The deferral was set for 1st January 2023.

(ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2022

Standard	Effective date and impact
<p>IPSAS 41: Financial Instruments</p>	<p>Applicable: 1st January 2023:</p> <p>The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of an Entity's future cash flows.</p> <p>IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by:</p> <ul style="list-style-type: none"> • Applying a single classification and measurement model for financial assets that considers the characteristics of the asset's cash flows and the objective for which the asset is held;

**The Kakamega County Maternal Child Health and Family Planning Fund
Reports and Financial Statements For the year ended June 30, 2022**

Standard	Effective date and impact:
	<ul style="list-style-type: none"> • Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and • Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an Entity's risk management strategies and the accounting treatment for instruments held as part of the risk management strategy.
<p>IPSAS 42: Social Benefits</p>	<p>Applicable: 1st January 2023</p> <p>The objective of this Standard is to improve the relevance, faithful representativeness and comparability of the information that a reporting Entity provides in its financial statements about social benefits. The information provided should help users of the financial statements and general-purpose financial reports assess:</p> <ul style="list-style-type: none"> (a) The nature of such social benefits provided by the Entity; (b) The key features of the operation of those social benefit schemes; and (c) The impact of such social benefits provided on the Entity's financial performance, financial position and cash flows.
<p>Amendments to Other IPSAS resulting from IPSAS 41, Financial Instruments</p>	<p>Applicable: 1st January 2023:</p> <ul style="list-style-type: none"> a) Amendments to IPSAS 5, to update the guidance related to the components of borrowing costs which were inadvertently omitted when IPSAS 41 was issued. b) Amendments to IPSAS 30, regarding illustrative examples on hedging and credit risk which were inadvertently omitted when IPSAS 41 was issued. c) Amendments to IPSAS 30, to update the guidance for accounting for financial guarantee contracts which were inadvertently omitted when IPSAS 41 was issued. <p>Amendments to IPSAS 33, to update the guidance on classifying financial instruments on initial adoption of accrual basis IPSAS which were inadvertently omitted when IPSAS 41 was issued.</p>
<p>Other improvements to IPSAS</p>	<p>Applicable 1st January 2023</p> <ul style="list-style-type: none"> • <i>IPSAS 22 Disclosure of Financial Information about the General Government Sector.</i> Amendments to refer to the latest System of National Accounts (SNA 2008). • <i>IPSAS 39: Employee Benefits</i> <p>Now deletes the term composite social security benefits as it is no longer defined in IPSAS.</p> <ul style="list-style-type: none"> • IPSAS 29: Financial instruments: Recognition and Measurement

**The Kakamega County Maternal Child Health and Family Planning Fund
Reports and Financial Statements For the year ended June 30, 2022**

Standard	Effective date and impact
	Standard no longer included in the 2021 IPSAS handbook as it is now superseded by IPSAS 41 which is applicable from 1 st January 2023.
IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
IPSAS 44: Non-Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>

(iii) Early adoption of standards

The entity did not early – adopt any new or amended standards in year 2022.

**The Kakamega County Maternal Child Health and Family Planning Fund
Reports and Financial Statements For the year ended June 30, 2022**

1. 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.

b) Budget information

The original budget for FY 2021-2022 was approved by the County Assembly on 06/04/2021. 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 no additional appropriations of on the FY 2021-2022 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.

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 17 of these financial statements.

Summary Of Significant Accounting Policies (Continued)

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.

The depreciation policy use is the one adopted from KRA wear and tear allowances which are charged on capital expenditure on machinery and equipment where they are classified into five classes all of which are offered the allowances at different rates.

Class 1 - includes heavy earth moving equipment and self-propelling vehicles e.g. Lorries above 3 tonnes, forklifts, trucks. The rate is 37.5 % p.a.

Class 2 - computers, photocopiers, scanners. The rate is 30%

Class 3 - includes light self-propelling vehicles and other machines such as aircrafts, motorbikes, Lorries under 3 tonnes. The rate is 25%.

Class 4 - e.g. telephone sets, switch boards, bicycles. The rate is 12.5%.

d) 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.

e) Financial instruments

Financial assets

Initial recognition and measurement

Financial assets within the scope of IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets, as appropriate. The Entity determines the classification of its financial assets at initial recognition.

**The Kakamega County Maternal Child Health and Family Planning Fund
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Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. Losses arising from impairment are recognized in the surplus or deficit.

Held-to-maturity

Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as held to maturity when the Entity has the positive intention and ability to hold it to maturity. After initial measurement, held-to-maturity investments are measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. The losses arising from impairment are recognized in surplus or deficit.

Impairment of financial assets

The Entity assesses at each reporting date whether there is objective evidence that a financial asset or a entity of financial assets is impaired. A financial asset or an entity of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred 'loss event') and that loss event has an impact on the estimated future cash flows of the financial asset or the entity of financial assets that can be reliably estimated. Evidence of impairment may include the following indicators:

- The debtors or an entity of debtors are experiencing significant financial difficulty
- Default or delinquency in interest or principal payments
- The probability that debtors will enter bankruptcy or other financial reorganization
- Observable data indicates a measurable decrease in estimated future cash flows (e.g. changes in arrears or economic conditions that correlate with defaults)

Financial liabilities

Initial recognition and measurement

Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit or loans and borrowings, as appropriate. The Entity determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, plus directly attributable transaction costs.

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Loans and borrowing

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest method. Gains and losses are recognized in surplus or deficit when the liabilities are derecognized as well as through the effective interest method amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

f) 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.

g) 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 Kakamega County Maternal Child Health and Family Planning Fund
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The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

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.

**The Kakamega County Maternal Child Health and Family Planning Fund
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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.

p) Events after the reporting period

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

q) Ultimate and Holding Entity

The entity is a County Public Fund established by xxx Act (*state the legislation establishing the Fund*) under the Ministry of xxx. Its ultimate parent is the County Government of XXX.

**The Kakamega County Maternal Child Health and Family Planning Fund
Reports and Financial Statements For the year ended June 30, 2022**

r) Currency

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

5. Significant judgments and sources of estimation uncertainty

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

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

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

b) Useful lives and residual values

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

The condition of the asset based on the assessment of experts employed by the Entity

The nature of the asset, its susceptibility and adaptability to changes in technology and processes

The nature of the processes in which the asset is deployed

Availability of funding to replace the asset

Changes in the market in relation to the asset

c) Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note xxx.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

The Kakamega County Maternal Child Health and Family Planning Fund
 Reports and Financial Statements For the year ended June 30, 2022

18. NOTES TO THE FINANCIAL STATEMENTS

1. Public contributions and donations

Description	FY2021/2022	FY2020/2021
	KShs	KShs
Donation from development partners (UNICEF)	1,450,060	6,713,790
Donation from UNICEF (Assets)	-	3,678,652
Total	1,450,060	10,392,442

2. Transfers from County Government

Description	FY2021/2022	FY2020/2021
	KShs	KShs
Transfers from County Govt. – operations	70,000,000	-
Payments by County on behalf of fund	-	-
Total	70,000,000	-

3. Cash Transfer to Mothers

Description	FY2021/2022	FY2020/2021
	KShs	KShs
Beneficiary Mothers	40,909,430	11,289,037
Namukula		25,000
Total	40,909,430	11,314,037

4. Staff costs

Description	FY2021/2022	FY2020/2021
	KShs	KShs
Staff gratuity	614,590	615,542
Total	614,590	615,542

The Kakamega County Maternal Child Health and Family Planning Fund
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. General expenses

UNICEF SUPPORT	FY 2021/2022	FY 2020/2021
daily subsistence	190,000	2,013,000
Catering	432,660	3,725,000
Telephone	-	150,000
Printing	806,401	579,790
Total	1,429,061	6,467,790

Commission for Development Expenses	FY 2021/2022	FY 2020/2021
daily subsistence	3,715,800	1,481,060
stationaries and supplies	315,808	
Printing	1,355,001	230,000
Total	5,386,609	1,711,060

Social Policy Expenses	FY 2021/2022	FY 2020/2021
Daily subsistence	1,219,950	3,070,951
Printing	330,000	
Total	1,549,950	3,070,951

System Administration And Management Expenses	FY 2021/2022	FY 2020/2021
Conference	750,001	
stationaries and supplies	1,015,000	-
Daily subsistence	1,953,050	270,200
Computer repairs	80,000	499,381
Telephone	5,371,839	120,000
Total	9,169,890	889,581

The Kakamega County Maternal Child Health and Family Planning Fund
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Program Redesign And Launch Expenses	FY 2021/2022	FY 2020/2021
Office stationaries and supplies	-	24,000
catering services	328,201	
Conference	-	177,500
Hiring of Tents and Chairs	823,862	
Printing	1,078,210	
Telephone	50,001	
Daily Subsistence	2,496,100	645,500
Total	4,776,374	847,000

Monitoring and Evaluation Expenses	FY 2021/2022	FY 2020/2021
Conference	13,793	1,668,068
Printing	-	1,453,079
stationaries and supplies	440,596.00	
Daily Subsistence	5,051,000	6,141,902
Telephone	346,885	3,097,969
Total	5,852,274	12,361,018

Administration Expenses	FY 2021/2022	FY 2020/2021
bank charges	71,805	39,449
catering services	867,177	649,750
Printing	105,069	86,500
Subscription	33,400	
Conference	186,535	
Daily subsistence	2,311,325	1,015,900
Fuel	356,898	393,183
stationaries and supplies	41,098	1,588,192
motor vehicle insurance	7,534	7,574
motor vehicle maintenance	206,143	290,584
Office maintenance	29,750	35,400
Total	4,216,734	4,106,532

The Kakamega County Maternal Child Health and Family Planning Fund
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6. Asset depreciation

Description	FY 2021/2022	FY 2020/2021
	KShs	KShs
Motor vehicle	484,447	484,447
Furniture and fittings	187,566	162,566
Computer and accessories	3,911,076	2,844,976
Total	4,583,089	3,491,989
Grand Total	78,488,001	44,875,500

7. Accounts Receivable

Description	FY 2021/2022	FY 2020/2021
	KShs	KShs
Prepaid fuel	-	87,809
UNICEF	-	1,831,790
Imprest	80,000	80,000
Total	80,000	1,999,599

8. Cash and cash equivalents

Description	FY 2021/2022	FY 2020/2021
	KShs	KShs
Current account	16,244,845	19,357,945
M-pesa	39,752	1,983,194
Total cash and cash equivalents	16,284,597	21,341,139

**The Kakamega County Maternal Child Health and Family Planning Fund
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Detailed analysis of the cash and cash equivalents are as follows:

		FY 2021/2022
Financial institution	Account number	KShs
c) Current account		
Kenya Commercial bank	1,148,241,272	16,244,845
Sub- total	1,148,241,272	16,244,845
d) Others(specify)		
Short term cash imprest		
M-Pesa	82,3510	39,752
Sub- total	82,3510	39,752
Grand total	1,149,064,782	16,284,597

The Kakamega County Maternal Child Health and Family Planning Fund
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

9. Property, plant and equipment

	Land and Buildings	Furniture	Computer	Motor Vehicle	Total
Cost	KShs	KShs	KShs	KShs	KShs
At 1st July 2020	-	1,009,525	6,923,755	1,937,788	9,871,068
Additions	-	291,000	4,456,150	-	4,747,150
Disposals					
Transfer/adjustments					
At 30th June 2021	-	1,300,525	11,379,905	1,937,788	14,618,218
					-
At 1st July 2021	-	1,300,525	11,379,905	1,937,788	14,618,218
Additions	-	200,001	4,264,400	-	4,464,401
Disposals					
Transfer/adjustments					
At 30th June 2022	-	1,500,526	15,644,305	1,937,788	19,082,619
					-
Depreciation and impairment					-
At 1st July 2020		227,143	3,808,065	968,894	5,004,102
Depreciation	-	162,566	2,844,976	484,447	3,491,989
Disposals					
Impairment					
Transfer/adjustment					
At 30th June 2021	-	389,709	6,653,042	1,453,341	8,496,091
At 1st July 2021		389,709	6,653,042	1,453,341	8,496,091
Depreciation	-	187,566	3,911,076	484,447	4,583,089
Disposals					
Impairment					
Transfer/adjustment					
At 30th June 2022	-	577,274	10,564,118	1,937,788	13,079,180
Net book values					-
At 30th June 2020	-	1,110,817	8,991,264	484,447	10,586,527
At 30th July 2021	-	923,251	5,080,187	-	6,003,439

**The Kakamega County Maternal Child Health and Family Planning Fund
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19. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status (Resolved/ Not Resolved)	Timeframe (Date a date when you expect the issue to be resolved)
Nil	Nil	Nil	Nil	Nil	Nil

Guidance

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