

REPUBLIC OF KENYA



*Enhancing Accountability*

## REPORT

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DATE: 05 DEC 2023  
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BY:

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Hon Naomi Wago, mp  
Deputy Majority Whip  
Inzofu Mwale

ON

**GLOBAL FUND - TO REDUCE MALARIA  
INCIDENCE AND DEATHS BY AT LEAST  
75 PERCENT OF THE 2016 LEVELS BY 2023,  
WORKING TOWARDS A MALARIA - FREE  
KENYA - KEN-M-TNT NO.2064**

**FOR THE YEAR ENDED  
30 JUNE, 2023**

**MINISTRY OF HEALTH**









OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
KENYA  
**13 OCT 2023**  
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**PROJECT NAME: GLOBAL FUND-TO REDUCE MALARIA INCIDENCE AND DEATHS BY AT LEAST 75 PERCENT OF THE 2016 LEVELS BY 2023, WORKING TOWARDS A MALARIA – FREE KENYA**

**IMPLEMENTING ENTITY: STATE DEPARTMENT OF MEDICAL SERVICES  
MALARIA CONTROL PROGRAMME**

**PROJECT GRANT/CREDIT NUMBER: KEN-M-TNT-2064**

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2023**

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



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**Table Contents**

**Page**

1. Acronyms and Glossary of Terms.....	ii
2. Project Information and Overall Performance .....	iii
3. Statement of Performance against Project’s Predetermined Objectives .....	x
4. Environmental and Sustainability reporting .....	xii
5. Statement of Project Management responsibilities.....	xv
6. Report of the Independent Auditor on Financial Statements for Global Fund Malaria.....	xvi
7. Statement of Receipts and Payments for the year ended 30th June 2023.....	1
8. Statement of Financial Assets as at 30 <sup>th</sup> June 2023 .....	2
9. Statement of Cashflow for the year ended 30 <sup>th</sup> June 2023.....	3
10. Statement of Comparison of Budget and Actual amounts for year ended 30 <sup>th</sup> June 2023.....	4
11. Significant Accounting Policies.....	5
12. Notes to the Financial Statements.....	13
13. Annexes.....	20



***GLOBAL FUND –To Reduce Malaria Incidence and Deaths by at least 75 percent of the 2016, working towards a Malaria free Kenya-KEN-T-TNT NO. 2064-Ministry of Health Annual Report and Financial Statements for the financial year ended June 30, 2023***

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**1. Acronyms and Glossary of Terms**

CBK	Central Bank of Kenya
ICPAK	Institute of Certified Public Accountants of Kenya
IMF	International Monetary Fund
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
PFM	Public Finance Management.
PSASB	Public Sector Accounting Standards Board
GF	Global Fund
Comparative FY	Financial year preceding the current financial year.



## **2. Project Information and Overall Performance**

### **2.1 Name and registered office**

#### **Name**

The project's official name is Global Fund - To Reduce Malaria Incidence and Deaths by at Least 75 Percent of the 2016 Levels by 2023, Working Towards a Malaria Free Kenya - KEN-T- TNT No. 2064 - Ministry of Health

#### **Objective**

The key objective of the project is To reduce malaria incidence and deaths by at least 75% of the 2016 level by 2023.

**Specific Objectives:** The key objectives for this project are;

1. To manage 100% of suspected malaria cases according to the Kenya malaria treatment guidelines by 2023;
2. To establish systems for malaria elimination in targeted counties by 2023;
3. To increase utilization of appropriate malaria interventions in Kenya to at least 80% by 2023;
4. To strengthen malaria surveillance and use of the information to improve decision-making for programme performance; and
5. To provide leadership and management for optimal implementation of malaria interventions at all levels for the achievement of all objectives by 2023.

#### **Address**

The project headquarters offices are in Nairobi City in Nairobi County, Kenya.

The address of its registered office is:

State Department of Medical Services  
P.O. Box 30016 -00100  
Afya House, Cathedral Road,  
NAIROBI.

The project also has offices/branches as follows:

Malaria Control Programme  
State Department of Medical Services  
National Public Health Laboratories grounds  
Next to Kenyatta National Hospital

**Contacts:** The following are the project contacts

P.O. Box: 19982

Telephone: (254) 0720-846127

Website: [www.nmcp.or.ke](http://www.nmcp.or.ke)

***GLOBAL FUND –To Reduce Malaria Incidence and Deaths by at least 75 percent of the 2016, working towards a Malaria free Kenya-KEN-T-TNT NO. 2064-Ministry of Health Annual Report and Financial Statements for the financial year ended June 30, 2023***

**Project information and overall performance (continued)**

**2.2 Project Information**

Project Start Date:	The project start date is 1 <sup>st</sup> July 2021
Project End Date:	The project end date is 30 <sup>th</sup> June 2024
Project Manager:	Dr Kibor Keitany
Project Sponsor:	The project sponsor is Global Fund

**2.3 Project Overview**

Line Ministry/State Department of the project	The project is under the supervision of the State Department of Medical Services.
Project number	<b>KEN-M-TNT-2064</b>
Strategic goals of the project	To reduce malaria incidence and deaths by at least 75% of the 2016 level by 2023.
Summary of Project Strategies for achievement of strategic goals	<p>The project management aims to achieve the goals through the following means:</p> <ul style="list-style-type: none"> <li>(i) Mass net distribution of LLINs to persons in high burden counties coupled to the creation of awareness among communities to utilise the LLINs;</li> <li>(ii) Provision of treatments and diagnostics for patients attending public health facilities and training of health workers to manage malaria appropriately. Health workers in the private sector are also targeted for training and supervision;</li> <li>(iii) Strengthen surveillance of malaria, improve reporting and quality of data; and</li> <li>(iv) Advocacy communication and social mobilisation to ensure that vulnerable communities take up malaria interventions to prevent and control malaria</li> </ul>
Other important background information of the project	The project commenced on 1 <sup>st</sup> July 2021 for a period of three years up to 30 <sup>th</sup> June 2024. This is a performance-based grant and inability to meet targets can impact future funding. The government is required to allocate counterpart funding which should complement the grant and should be used to implement activities related to program objectives. The funds are received



**GLOBAL FUND –To Reduce Malaria Incidence and Deaths by at least 75 percent of the 2016, working towards a Malaria free Kenya-KEN-T-TNT NO. 2064-Ministry of Health Annual Report and Financial Statements for the financial year ended June 30, 2023**

	by treasury and are disbursed based on agreed budget and work plan. Oversight for the grant is through the ICCs and the National Oversight Committee.
Areas that the project was formed to intervene	The project was formed to intervene in the following areas: (i) Offer protection to vulnerable communities to prevent malaria; (ii) Procure ACTs and RDTs required to manage the disease, and train health workers on the case management guidelines written as per WHO recommendations; (iii) Increase uptake of malaria interventions; (iv) Improve data collection, accuracy, timeliness and use to influence policy; and (v) Improve project management capacity by hiring additional staff and holding regional planning and review meetings on a regular basis.
Project duration	The project started on 1 <sup>st</sup> July 2021 and is expected to run until 30 <sup>th</sup> June 2024.

**2.4 Bankers**

The following are the bankers for the current year:

Cooperative Bank of Kenya  
 Upper Hill Branch  
 P.O Box 48231-00100  
 NAIROBI

**2.5 Independent Auditor**

The project is audited by;  
 The Auditor-General  
 Office of the Auditor General  
 P.O Box 30084- 00100  
 NAIROBI

***GLOBAL FUND –To Reduce Malaria Incidence and Deaths by at least 75 percent of the 2016, working towards a Malaria free Kenya-KEN-T-TNT NO. 2064-Ministry of Health Annual Report and Financial Statements for the financial year ended June 30, 2023***

**2.6 Roles and Responsibilities**

<b>Names</b>	<b>Title designation</b>	<b>Key qualification</b>	<b>Responsibilities</b>
Dr. Kibor Keitany	Head-Division of National Malaria Programme	Medical Doctor	Provide oversight for the grant; sign off correspondences from the program, correspondence with the global fund and the KCM on this grant.
Andrew Wamari	Global Fund Focal point (Focal Point, Partnerships and resource mobilisation	ICT	Coordination of proposal development, budget reviews, filling up programmatic accounting documents, grant oversight, participation in global fund meetings at MOH and PR-The National Treasury.
Said Ali	Finance Officer	Finance	Financial Oversight, Budget preparation and Budgetary control, Donor and GOK Reporting and Periodic Budget reviews and preparation of financial reports.
Francis Oroni	Accountant	Accountant	Financial oversight Reporting and preparation of financial reports Preparation of routine and adhoc financial reports.

**2.7 Funding summary**

The project is for a duration of 3 years from 1<sup>st</sup> July 2021 to 30<sup>th</sup> June 2024 inclusive with an approved budget of **USD 24,222,675** equivalent to Kshs 2,616,048,900 as highlighted in the table below.



**GLOBAL FUND –To Reduce Malaria Incidence and Deaths by at least 75 percent of the 2016, working towards a Malaria free Kenya- KEN-T-TNT NO. 2064-Ministry of Health Annual Report and Financial Statements for the financial year ended June 30, 2023**

**Project information and overall performance (continued)**

Below is the funding summary:

**A. Source of Funds**

Source of funds	Donor Commitment		Amount received to date – (30 <sup>th</sup> June 2023)		Unutilised balance to date	
	Donor currency	Kshs	Donor currency Kshs	Kshs	Donor currency Kshs	Kshs
(i) Grant	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
Global Fund KEN-M-TNT- 2064	24,222,675	2,616,048,900	11,938,239	1,289,329,825	12,284,436	1,326,719,075
<b>Total</b>	<b>24,222,675</b>	<b>2,616,048,900</b>	<b>11,938,239</b>	<b>1,289,329,825</b>	<b>12,284,436</b>	<b>1,326,719,075</b>

**B. Application of Funds**

Application of funds	Amount received to date – (30 <sup>th</sup> June 2023)		Cumulative amount paid to date – (30 <sup>th</sup> June 2023)		Unutilised balance to date (30th June 2023)	
	Donor currency	Kshs	Donor currency	Kshs	Donor currency	Kshs
(i) Grant	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
Global Fund KEN-M-TNT- 2064	11,938,239	1,289,329,825	1,242,910,643	429,807	46,419,182	
<b>Total</b>	<b>11,938,239</b>	<b>1,289,329,825</b>	<b>1,242,910,643</b>	<b>429,807</b>	<b>46,419,182</b>	



**Project information and overall performance (continued)**

**2.8 Summary of Overall Project Performance:**

- i. Budget performance against actual amounts for current year budget is Ksh 1,025,042,160 and actual is Kshs 637,783,767.
- ii. **Physical progress** based on outputs, outcomes and impacts since project commencement  
The project has contributed by offering protection to vulnerable communities to prevent malaria. It has procured ACTs and RDTs required to manage the disease, and trained health workers on the case management guidelines written as per WHO recommendations. It has also increased uptake of malaria interventions. It has improved data collection, accuracy, timeliness.
- iii. **Value for Money** - In terms of value for money, the interventions supported by Global Fund have been of high quality as shown by the assessments done by the Local Fund Agent of the Global Fund (LFA). All the interventions follow international set guidelines. The procurement of medicines and other equipment have met the required standards while trainings undertaken follow an accepted curriculum which has built the confidence of health care workers to deal with Malaria and emerging challenges. The program has also documented prudent use of resources where savings have been realized and put into good use by reallocating to other important activities. The project has also been rated well by the Global Fund.
- iv. The absorption rate for the year 2022-2023 is 62%
- v. The challenges and recommendations are as listed below;
  - Low uptake of interventions;
  - Long procurement processes that delay the utilization of funds and therefore the project has time and again reported low fund absorption;
  - With the devolved government structure , proper channels for funds flow to the devolved structures have not been established; and
  - The emergence of Covid 19 affected the implementation of the Program activities especially those carried out in the counties such as Mass net Distribution, and Bi- annual Review meetings.

**Way forward.**

- Advocacy communication and social mobilization through mass media and community sensitization efforts are aimed at increasing the uptake of these interventions;
- Procurement planning is important to ensure that lead times do not interfere with grant performance;

- Sensitize the counties on GF and the expectation of the donor on grant management and reporting. This should also be a continuous process even at the ministry level so that all the players involved in the running of the grant understands the crucial expectation and especially on the timelines and implication on the grant performance; and
- There is need for government to allocate resources for malaria control as per GF requirements for counterpart funding.

**2.9 *Summary of Project Compliance:***

- i) The project has been meeting its obligation to supplies and other third parties in the best way possible;
- ii) The project has been compliant by deducting the following statutory returns: PAYE, NSSF, NHIF;
- iii) Procurements are carried out in compliance with the Public Procurement and Asset Disposal Act 2015.



### **3. Statement of Performance against Project’s Predetermined Objectives**

#### **Introduction**

Section 81 (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 National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity’s performance against predetermined objectives.

The key development objectives of the *project’s agreement/ plan* are to:

- a) To protect 100 percent of people living in malaria risk areas through access to appropriate malaria preventive interventions by 2023.
- b) To manage 100 percent of suspected malaria cases according to the Kenya malaria treatment guidelines by 2023
- c) To establish systems for malaria elimination in targeted counties by 2023
- d) To increase utilisation of appropriate malaria interventions in Kenya to at least 80 percent by 2023
- e) To strengthen malaria surveillance and use of information to improve decision making for programme performance
- f) To provide leadership and management for optimal implementation of malaria interventions at all levels, for the achievement of all objectives by 2023

#### **Progress on attainment of strategic development objectives**

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement.

**GLOBAL FUND – To Reduce Malaria Incidence and Deaths by at least 75 percent of the 2016, working towards a Malaria free Kenya-KEN-T-TNT NO. 2064-Ministry of Health Annual Report and Financial Statements for the financial year ended June 30, 2023**

Below we provide the progress on attaining the stated objectives:

Project	Objective	Outcome	Indicator	Performance
Global Fund Malaria Grant KEN-M-TNT- 2064	Mass LLLIN campaign	To protect 100 percent of people living in malaria risk areas through access to appropriate malaria preventive interventions by 2023	Protect household members in malaria risk areas through appropriate malaria preventive interventions	Proportion of households with universal coverage of LLLINs in malaria risk areas
Global Fund Malaria Grant KEN-M-TNT- 2064	Quality of Care Survey	To manage 100 percent of suspected malaria cases according to the Kenya malaria treatment guidelines by 2023	Ensure adherence to malaria prevention, diagnosis and treatment guidelines	Proportion of suspected malaria cases presenting to public health facilities managed in accordance with the Kenya malaria treatment guidelines
Global Fund Malaria Grant KEN-M-TNT- 2064	KMIS/PMILLIN Survey	To increase utilisation of appropriate malaria interventions in Kenya to at least 80 percent by 2023	Advocate for increased utilization of malaria interventions through various channels	Proportion of population that slept under an LLLIN the previous night
Global Fund Malaria Grant KEN-M-TNT- 2064	Commodity security meetings	Ensure adequate resources as well as coordinate implementation of malaria activities	Proportion of public health facilities having no stock out of key malaria commodities in the facility	66% had malaria medicines in stock. Implement malaria commodity review meetings with stakeholders and come up with mitigation measures to avert stock outs.
		To provide leadership and management for optimum implementation of malaria interventions at all levels, for the achievement of all objectives by 2023		



#### **4. Environmental and Sustainability reporting**

Malaria Program exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy. Below is a brief highlight of our activities that drive towards sustainability.

##### **1. Sustainability strategy and profile**

The Program makes Continuous efforts towards the improvement of efficiency in the utilization of existing resources and advocates for increased sustainable investment in Malaria interventions at National and County Governments. In particular advocacy for increased public funding for Malaria interventions with a view to enhance sustainability is a key concern for the Malaria Program. The program developed a national strategic plan (2019-2023) which identifies gaps which are fully costed as a guide for resource mobilization. This enables counties and stakeholders to mobilize resources at that level. UHC is a key pillar in achieving accessible quality health services. The program through, GOK and partners is also investing in health systems to ensure sustainability. The government continues to avail domestic resources to support Malaria commodity procurement including first line medicine and laboratory equipment such as Microscopes. However, most of the program activities are still donor dependant including provision of Long-Lasting Insecticide treated Nets to the community, Malaria Testing Kits (Rapid Diagnostic Test kits) and Indoor Residual Spraying.

##### **2. Environmental performance**

The main goal of environmental policy is to regulate resource use or reduce pollution to promote human welfare and protect natural resources. Environmental factors such as bushes and stagnant water around homes, low altitudes and high temperatures favour the breeding of Malaria. The Malaria Program through assistance from various stakeholders has offered indoor Residue Spraying and also distribute Long Lasting Insecticide treated Nets in an effort to prevent Malaria. In taking care of the environment, the program ensures that the chemicals used for Indoor Residue Spraying and those used to treat the nets are user friendly and do not have adverse effects on the users.

##### **3. Employee welfare**

The program implements the Public Service commission policies procedures and guideline as provide. During hiring the program applies the *i) Human Resource Policies and Procedures Manual for the Public Service – May 2016* and *ii) Diversity Policy for Public Service - May 2016* to foster, cultivate and preserve a culture of respect for diversity by embracing and encouraging an inclusive workforce in terms of age, colour, minority and marginalized, disability, ethnicity, family or marital status, gender, language, physical and mental ability, race, religion, socio-economic status, and other characteristics that make its human resource unique.

The Program is currently implementing the *i) Human Resource Policies and Procedures Manual for the Public Service – May 2016* *ii) Human Recourse Development Policy for the Public Service where – June 2015*; clear guidelines for efficient, effective and purpose driven management of human resource development in the public service for socio-economic



development. Further, it provides for systematic identification and mitigation of performance gaps; and creation of an environment that promotes Private Public Partnerships in training and development, innovativeness and creativity in service delivery. In addition, it provides direction in planning and implementation of capacity building programmes and mechanisms for performance improvement, while ensuring continuous and lifelong learning for public servants. The Policy presents a mechanism for structured training, competency development and assessment; knowledge and talent management; entrenchment of Values and Principles of Public Service, human resource development audit and development of a monitoring, evaluation and reporting framework for human resource development programmes.

Division of National Malaria Control is implementing the *Occupational safety and health policy guidelines for the health sector in Kenya* as developed by the State Department of Medical Services. The program staff are also provided with a comprehensive medical cover to ensure improved health for higher productivity

#### **4. Market place practices-**

##### **a) Responsible Supply chain and supplier relations-**

Division of National Malaria Control Program as a government entity is governed by the *Public Procurement and Disposal Act 2015* and *PFM Act 2012*. This act clearly stipulates policies and procedures to follow to ensure fair and competitive selection of suppliers when procuring goods and services to be used in the implementation of the project. Being a performance-based grant, the Malaria program settles all invoices within thirty days to enhance grant absorption.

##### **b) Responsible ethical practices**

Management of Malaria Health commodities follows the pharmacy and poisons Act CAP 244 (revised Edition 2015 and other relevant legislation. Procurement of Malaria Health Commodities under special programmes like Global Fund Follows Government rules and regulations and procurement by other donor Agencies follows the rules and regulations of the relevant organisations.

##### **c) Regulatory impact assessment**

In conducting malaria control and elimination activities the programme engages stakeholder at national and county-level for ownership, priority setting and partnership in activity implementations. Malaria interventions and evidence-based, globally recommended and effective towards the reduction of malaria in the country. In addition, the malaria programme goal and objectives are aligned to the health sector, and the constitution of Kenya, 2010, through which the programme aims to ensure reduction of malaria disease burden as part of attaining the highest standard of health. All malaria commodities are regulated by appropriate national bodies, Pest control and products board, pharmacy and poisons Board, Kenya Bureau of Standards.

## **5. Community Engagements**

Every three years the State Department of Medical Services through the Division of National Malaria Program distributes Long Lasting Insecticide Treated Nets to vulnerable communities with an aim of preventing and controlling Malaria. These nets are provided to the community free of charge. During the distribution process, the involvement of the community including the Village Elders, Community Health Volunteers, Health Workers, Religious institutions and also Chiefs is clearly visible as they get involved in the registration of households to receive the nets and also in the actual distribution of the nets. Also, once every year on the 25<sup>th</sup> of April the Program Facilitates World Malaria Day during which period the community is highly involved. The role of communities and community-based organizations in Malaria work is however mainly limited to a few tasks in service delivery. Lessons learnt from other public health responses, highlight the importance of community engagement and participation in all aspects of communication, advocacy, planning, implementation and monitoring of programs.



**5. Statement of Project Management responsibilities**

The *Principal Secretary* for the State Department of Medical Services and the *Project Coordinator* for *Malaria project* are responsible for the preparation and presentation of the Project’s financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year ended on June 30, 2023.

This responsibility includes (i) Maintaining adequate financial management arrangement 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 project, (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the project, (v) Selecting and applying appropriate accounting policies and (v) Making accounting estimates that are reasonable in the circumstances.

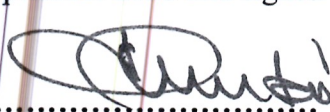

The *Principal Secretary* for the State Department of Medical Services and the *Project Coordinator* for *Malaria project* accept responsibility for the Project’s financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The *Principal Secretary* for the State Department of Medical Services and the *Project Coordinator* for *Malaria project* are of the opinion that the Project’s financial statements give a true and fair view of the state of Project’s transactions during the financial year ended June 30, 2023, and of the Project’s financial position as at that date. The *Principal Secretary* for the State Department of Medical Services and the *Project Coordinator* for *Malaria project* further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

The *Principal Secretary* for the State Department of Medical Services and the *Project Coordinator* for *Malaria project* confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year under audit were used for the eligible purposes for which they were intended and were properly accounted for.


**Approval of the Project Financial Statements**

The Project financial statements were approved by the *Principal Secretary* for the State Department of Medical Services and the *Project Coordinator* for *Malaria project* on 27<sup>th</sup> September 2023 and signed by:

.....  
**Name: Harry Kimtai**  
**Principal Secretary**

.....  
**Name: Kibor Keitany**  
**Project Coordinator**

  
.....  
**Name Barney M. Ngũthi**  
**Project Accountant**  
**ICPAK Member No: 20439**





# REPUBLIC OF KENYA

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**HEADQUARTERS**  
Anniversary Towers  
Monrovia Street  
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NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON GLOBAL FUND - TO REDUCE MALARIA INCIDENCE AND DEATHS BY AT LEAST 75 PERCENT OF THE 2016 LEVELS BY 2023, WORKING TOWARDS A MALARIA - FREE KENYA - KEN-M-TNT NO.2064 - FOR THE YEAR ENDED 30 JUNE, 2023 - MINISTRY OF HEALTH**

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### **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 the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, 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 Global Fund - To Reduce Malaria Incidence and Deaths by at least 75 percent of the 2016 Levels by 2023, working



towards a Malaria - Free Kenya - KEN-M-TNT No.2064 set out on pages 1 to 20, which comprise of the statement of financial assets as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and the statement of comparative budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Global Fund - To Reduce Malaria Incidence and Deaths by at least 75 percent of the 2016 Levels by 2023 working towards a Malaria free - Kenya - KEN-M-TNT No.2064 as at 30 June, 2023, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and Grant Agreement No. KEN-M-TNT GA 2064 dated 14 June, 2021 between the Global Fund and the Republic of Kenya.

### **Basis for Qualified Opinion**

#### **Misstatement of the Bank Balance**

The statement of financial assets reflects bank balance of Kshs.16,581,922 as disclosed in Note 5A of the financial statements. However, a review of bank reconciliation statements revealed unrepresented cheques of Kshs.18,104,073 out of which Kshs.3,424,000 were stale and had not been reversed or replaced hence understating the bank balance. In addition, the bank reconciliation includes payments in bank not captured in the cash book of Kshs.10,748.

In the circumstances, the accuracy and completeness of bank balance of Kshs.16,581,922 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Global Fund Malaria KEN-M-TNT-2064 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**

### **1. Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects final receipts budget of Kshs.1,025,042,160 and actual on comparable basis of Kshs.638,435,888, resulting to underfunding of Kshs.386,606,272 or 38% of the budget. Similarly, the Project spent an amount of Kshs.650,809,114 out of the approved expenditure budget of Kshs.1,025,042,160, resulting in an under expenditure of Kshs.374,233,046 or 36% of the budget.

The underfunding and under-performance affected the Project's key objective of reducing malaria incidences and deaths by at least 75% of the 2016 level by 2023.

### **2. Slow Disbursement of Grant Funds**

The funding summary Paragraph 2.7 indicates that the Project is for a duration of three (3) years from 01 July, 2021 to 30 June, 2024 with an approved budget of USD.24,222,675 equivalent to Kshs.2,616,048,900. However, as at the end of financial year 2022/2023 disbursement of USD.12,284,436 equivalent to Kshs.1,326,719,075 had not been received as at 30 June, 2023.

In the circumstances, the Project, which has only one year remaining, may not absorb the entire project grant of amount of USD.24,222,675 equivalent to Kshs.2,616,048,900 thereby not achieving the Project's key objective of reducing malaria incidences and deaths by at least 75% of the 2016 level by 2023.

## **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. Irregular Procurement of Conference Facilities**

The statement of receipts and payments reflects purchase of goods and services of Kshs.637,023,613 as disclosed in Note 4 to the financial statements. The amount includes hospitality, supplies and service of Kshs.42,133,466 out of which Kshs.13,055,321 was incurred in the provision of conference facilities through quotations that were above the maximum threshold of Kshs.3,000,000. This was contrary to Section 105 of the Public Procurement and Asset Disposal Act, 2015 which states that a procuring entity may use a request for quotations from the register of suppliers for a procurement if (a) the estimated value of the goods, works or non-consultancy services



being procured is less than or equal to the prescribed maximum value for using requests for quotations as prescribed in Regulations. The Second Schedule of the Public Procurement and Asset Disposal Regulations, 2020 prescribes a maximum of Kshs.3,000,000.

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

## **2. Failure to Disclose Pending Bills**

The statement of receipts and payments reflects purchase of goods and services of Kshs.637,023,613 as disclosed in Note 4 to the financial statements. The amount includes domestic travel and subsistence of Kshs.469,988,631 out of which Kshs.48,444,000 were expenses incurred in the financial year 2021/2022. However, there was no disclosure of pending bills in the audited financial statements for the year ended 30 June, 2022.

The Management has failed to explain why the above expenditure was not disclosed as pending bills in the audited financial statements of 2021/2022 in line with the accounting standards.

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 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.

## **REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

As required by Financing Agreements dated 14 June, 2021 I report based on my audit, that:



- i. 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;
- ii. In my opinion, adequate accounting records have been kept by Project, so far as appears from the examination of those records; and,
- iii. The Project financial statements are in agreement with the accounting records and returns.

### **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 (Cash 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 overall governance.

In preparing the financial statements, Management is responsible for assessing the Project's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Project or to cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements 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 Project'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 control 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 control would not necessarily disclose all matters in the internal control 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 policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgment 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 Project'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 Project 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 Project 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**

**26 October, 2023**






**GLOBAL FUND –To Reduce Malaria Incidence and Deaths by at least 75 percent of the 2016, working towards a Malaria free Kenya-KEN-T-TNT NO. 2064-Ministry of Health Annual Report and Financial Statements for the financial year ended June 30, 2023**

**7. Statement of Receipts and Payments for the year ended 30th June 2023.**

Receipts	Note	Receipts and payments controlled by the entity	Receipts and payment controlled by the entity	Cumulative to-date (From inception)
		2022-2023 FY Kshs.	2021-2022 FY Kshs.	
Proceeds from domestic and foreign grants	1	637,783,767	651,546,058	1,289,329,825
Miscellaneous receipts	2	652,121	697,508	1,349,629
<b>Total receipts</b>		<b>638,435,888</b>	<b>652,243,566</b>	<b>1,290,679,454</b>
<b>Payments</b>				
Compensation to employees	3	13,785,501	14,919,525	28,705,026
Purchase of goods and services	4	637,023,613	577,182,004	1,214,205,617
<b>Total payments</b>		<b>650,809,114</b>	<b>592,101,529</b>	<b>1,242,910,643</b>
<b>Surplus/ (deficit)</b>		<b>(12,373,226)</b>	<b>60,142,037</b>	<b>47,768,811</b>

The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.

  
Name: Harry Kimtai

Principal Secretary

  
Name: Kibor Keitany

Project Coordinator

  
Name: Banny N Ngyethi

Project Accountant


ICPAK Member No: 20439

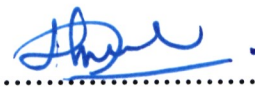
**GLOBAL FUND –To Reduce Malaria Incidence and Deaths by at least 75 percent of the 2016, working towards a Malaria free Kenya-KEN-T-TNT NO. 2064-Ministry of Health Annual Report and Financial Statements for the financial year ended June 30, 2023**


**8. Statement of Financial Assets as at 30<sup>th</sup> June 2023**

Description	Note	2022/2023	2021/2022
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash and Cash equivalents</b>			
Bank Balances	5.A	16,581,922	5,036,870
Cash equivalents (Short-term deposits)	5.B	31,186,888	55,105,166
<b>Total Cash and Cash equivalents</b>		<b>47,768,810</b>	<b>60,142,036</b>
<b>Total Financial Assets</b>		<b>47,768,810</b>	<b>60,142,036</b>
<b>Financial Liabilities</b>		-	-
<b>Net Assets</b>		<b>47,768,810</b>	<b>60,142,036</b>
<b>Represented By</b>			
Fund Balance B/fwd.	6	60,142,036	-
Surplus/(Deficit) for the Year		(12,373,226)	60,142,036
<b>Net Financial Position</b>		<b>47,768,810</b>	<b>60,142,036</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 27<sup>th</sup> September 2023 and signed by:

  
 Name: Harry Kimtai  
 Principal Secretary

  
 Name: Kibor Keitany  
 Project Coordinator

  
 Name Nancy M. Nguthi  
 Project Accountant  
 ICPAK Member No: 20439

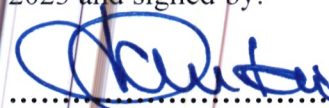


**GLOBAL FUND –To Reduce Malaria Incidence and Deaths by at least 75 percent of the 2016, working towards a Malaria free Kenya-KEN-T-TNT NO. 2064-Ministry of Health Annual Report and Financial Statements for the financial year ended June 30, 2023**

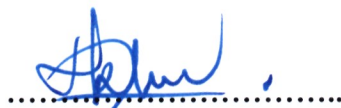
**9. Statement of Cashflow for the year ended 30<sup>th</sup> June 2023**

Description	Notes	2022-2023	2021-2022
		Kshs	Kshs
<b>Cashflow from operating activities</b>			
<b>Receipts</b>			
Proceeds from domestic and foreign grants	1	637,783,767	651,546,058
Miscellaneous receipts	2	652,121	697,508
<b>Total receipts</b>		<b>638,435,888</b>	<b>652,243,566</b>
<b>Payments</b>			
Compensation of employees	3	13,785,501	14,919,525
Purchase of goods and services	4	637,023,613	577,182,004
<b>Total Payments</b>		<b>650,809,114</b>	<b>592,101,529</b>
<b>Net receipts/(payments)</b>		<b>(12,373,226)</b>	<b>60,142,037</b>
<b>Net cash flow from operating activities</b>		<b>(12,373,226)</b>	<b>60,142,037</b>
<b>Cash and cash equivalent at beginning of the year</b>	6	<b>60,142,037</b>	<b>-</b>
<b>Cash and cash equivalent at end of the year</b>	7	<b>47,768,810</b>	<b>60,142,037</b>

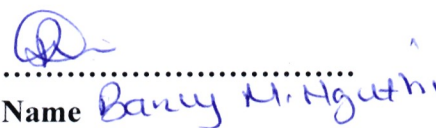
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 27<sup>th</sup> September 2023 and signed by:



Name: Harry Kimtai  
Principal Secretary



Name: Kibor Keitany  
Project Coordinator



Name Banny M. Nguthi  
Project Accountant  
ICPAK Member No: 20439

**GLOBAL FUND –To Reduce Malaria Incidence and Deaths by at least 75 percent of the 2016, working towards a Malaria free Kenya- KEN-T-TNT NO. 2064-Ministry of Health Annual Report and Financial Statements for the financial year ended June 30, 2023**

**10. Statement of Comparison of Budget and Actual amounts for year ended 30<sup>th</sup> June 2023**

Receipts/Payments Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
<b>Receipts</b>						
Proceeds from domestic and foreign grants	732,768,987	292,273,173	1,025,042,160	637,783,767	387,258,393	62%
Miscellaneous receipts	-	-	-	652,121	(652,121)	-
<b>Total Receipts</b>	<b>732,768,987</b>	<b>292,273,173</b>	<b>1,025,042,160</b>	<b>638,435,888</b>	<b>386,606,272</b>	<b>62%</b>
<b>Payments</b>						
Compensation to employees	19,513,112	-	19,513,112	13,785,501	5,727,611	71%
Purchase of goods and services	713,255,875	292,273,173	1,005,529,048	637,023,613	368,505,435	63%
<b>Total Payments</b>	<b>732,768,987</b>	<b>292,273,173</b>	<b>1,025,042,160</b>	<b>650,809,114</b>	<b>374,233,046</b>	<b>63%</b>
<b>Surplus or Deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(12,373,226)</b>	<b>12,373,226</b>	

Note: The significant budget utilisation/performance differences in the last column are explained in Annex 2 to these financial statements.

  
.....

Name: Harry Kimtai  
Principal Secretary

  
.....

Name: Kibor Keitany  
Project Coordinator

  
.....

Name Banuy M-Nguthi  
Project Accountant  
ICPAK Member No: 20439



## **11. Significant Accounting Policies**

The principal accounting policies adopted in the preparation of these financial statements are set out below:

### **a) Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

The accounting policies adopted have been consistently applied to all the years presented.

### **b) Reporting entity**

The financial statements are for Global Fund Malaria under the State Department of medical Services. The financial statements are for the reporting entity Global Fund Malaria as required by Section 81 of the PFM Act, 2012 .

### **c) Reporting currency**

The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency of the Project and all values are rounded to the nearest Kenya Shilling.

### **d) Recognition of receipts**

Malaria programme recognises all receipts from the various sources when the event occurs, and the related cash has been received.

***GLOBAL FUND –To Reduce Malaria Incidence and Deaths by at least 75 percent of the 2016, working towards a Malaria free Kenya-KEN-T-TNT NO. 2064-Ministry of Health Annual Report and Financial Statements for the financial year ended June 30, 2023***

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**i) Transfers from the Exchequer**

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.



**Significant Accounting Policies (continued)**

**ii) External Assistance**

External assistance is monies received through grants and loans from multilateral and bilateral development partners.

**iii) Other receipts**

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements at the time associated cash is received.

**iv) Donations and grants**

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

**v) Proceeds from borrowing.**

Borrowing includes external loans acquired by the Project or any other debt the Project may take and will be treated on cash basis and recognized as a receipt during the year they were received.

**vi) Undrawn external assistance**

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for the Project currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. An analysis of the Project's undrawn external assistance is shown in the funding summary.

**Significant Accounting Policies (continued)**

**e) Recognition of payments**

The Project recognises all payments when the event occurs, and the related cash has been paid out by the Project.

**i) Compensation to employees**

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

**ii) Use of goods and services**

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. If not paid for during the period where goods/services are consumed, they shall be disclosed as pending bills.

**iii) Interest on borrowing**

Borrowing costs that include interest are recognized as payment in the period in which they incur and paid for.

**iv) Repayment of borrowing (principal amount)**

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the consolidated financial statements.



**Significant Accounting Policies (continued)**

**v) Acquisition of fixed assets**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

**f) In-kind donations**

In-kind contributions are donations that are made to the Project in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Project includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

**g) 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.

**Significant Accounting Policies (Continued)**

**h) Restriction on cash**

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third part deposits.

**i) Imprests and Advances**

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

**j) Contingent Liabilities**

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
  - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
  - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships,

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.



**Significant Accounting Policies (Continued)**

**k) Contingent Assets**

Malaria programme 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 Malaria programme 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.

**l) Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**m) Budget**

The budget is developed on a comparable accounting basis (cash basis), the same accounts classification basis (except for accounts receivable - outstanding imprest and clearance accounts and accounts payable - deposits, which are accounted for on an accrual basis), and for the same period as the financial statements. The Project's budget was approved as required by Law and National Treasury Regulations, as well as by the participating development partners, as detailed in the Government of Kenya Budget Printed Estimates for the year. The Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers and are eliminated upon consolidation. A high-level assessment of

the Project's actual performance against the comparable budget for the financial year/period under review has been *included in an annex to these financial statements*.

**n) Third party payments**

Included in the receipts and payments, are payments made on its behalf by to third parties in form of loans and grants. These payments do not constitute cash receipts and payments and are disclosed in the payment to third parties' column in the statement of receipts and payments.

**o) Exchange rate differences**

The accounting records are maintained in the functional currency of the primary economic environment in which the Project operates (Kenya Shillings). Transactions in foreign currencies during the year/period are converted into the functional currency using the exchange rates prevailing at the dates of the transactions. Any foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statements of receipts and payments.

**p) Comparative figures**

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

**q) Subsequent events**

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2023.

**r) Prior period adjustments**

Prior period adjustments relate to errors and other adjustments noted arising from previous year.



**12. Notes to the Financial Statements**

**1. Proceeds From Domestic and Foreign Grants**

Name of Donor	Date received	2022-2023		Total Amount		Cumulative to date
		Amount received in donor currency	Grants received in cash	2022-2023	2021-2022	
			Kshs	Kshs	Kshs	
Grants Received from Bilateral Donors (Foreign Governments)						
Global Fund	FY 2022-2023	5,905,405	637,783,767	637,783,767	651,546,058	1,289,329,825
<b>Total</b>		<b>5,905,405</b>	<b>637,783,767</b>	<b>637,783,767</b>	<b>651,546,058</b>	<b>1,289,329,825</b>

**GLOBAL FUND MALARIA PROGRAMMEE**  
**Annual Report and Financial Statements for the financial year ended June 30, 2023**

**Notes to the Financial Statements (Continued)**

**2. Miscellaneous receipts**

Description	2022-2023		2021-2022		Cumulative to-date (from inception) Kshs
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total receipts	Total receipts	
	Kshs	Kshs	Kshs	Kshs	
Other receipts not classified elsewhere*	652,121	NIL	652,121	697,508	1,349,629
<b>Total</b>	<b>652,121</b>	<b>NIL</b>	<b>652,121</b>	<b>697,508</b>	<b>1,349,629</b>

*Miscellaneous receipts relate to bank interest received on bank balance in the projects bank account*

**3. Compensation to Employees**

Description	2022-2023		2021-2022		Cumulative to-date
	Payments made by the Entity in Cash	Total payments	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	
-					
Basic wages of temporary employees	9,954,694	9,954,694	10,787,653	20,742,347	
Compulsory national social security schemes	76,800.00	76,800.00	22,800	99,600.00	
Compulsory national health insurance schemes	98,400	98,400	96,900	195,300	
Other personnel payments	3,655,607	3,655,607	4,012,172	7,667,779	
<b>Total</b>	<b>13,785,501</b>	<b>13,785,501</b>	<b>14,919,525</b>	<b>28,705,026</b>	



**GLOBAL FUND MALARIAPROGRAMMEE**  
**Annual Report and Financial Statements for the financial year ended June 30, 2023**

Notes to the Financial Statements (Continued)

4. Purchase of Goods and Services

Description	2022-2023		2021-2022		Cumulative to date
	Payments made in Cash	Total payments	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	8,355,330	8,355,330	100,499,747	100,499,747	108,855,077
Domestic travel and subsistence	469,988,631	469,988,631	319,620,950	319,620,950	789,609,581
Foreign travel and subsistence	1,295,621	1,295,621	-	-	1,295,621
Printing, advertising, and information supplies	586,388	586,388	40,500,508	40,500,508	41,086,896.00
Training payments	88,039,909	88,039,909	82,595,130	82,595,130	170,635,039.00
Hospitality supplies and services	42,133,466	42,133,466	18,143,888	18,143,888	60,277,354
Other operating payments	26,183,243	26,183,243	15,261,326	15,261,326	41,444,569
Routine maintenance – vehicles and other transport equipment	441,025	441,025	560,455	560,455	1,001,480
<b>Total</b>	<b>637,023,613</b>	<b>637,023,613</b>	<b>577,182,004</b>	<b>577,182,004</b>	<b>1,214,205,617</b>

**GLOBAL FUND MALARIA PROGRAMME**  
**Annual Report and Financial Statements for the financial year ended June 30, 2023**

**Notes to the Financial Statements (Continued)**

**5. Cash And Cash equivalents**

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank accounts (Note 5A)	16,581,922	5,036,870
Cash equivalents (short-term deposits) (Note 5 B)	31,186,888	55,105,166
<b>Total</b>	<b><u>47,768,811</u></b>	<b><u>60,142,036</u></b>

Malaria Project has one project account spread within the project implementation area.

**5. A Bank Accounts**

**Project Bank Accounts**

Details	2022-2023	2021-2022
	Kshs	Kshs
<u>Local Currency Accounts</u>		
Co-operative Bank of Kenya [A/c No...01141163733200]	16,581,922	5,036,870
Total local currency balances	<u>16,581,922</u>	<u>5,036,870</u>
Total bank account balances	<u>16,581,922</u>	<u>5,036,870</u>

**Notes to the Financial Statements (Continued)**

**5 B Cash equivalents (short-term deposits)**

Description	Insert Current FY	Insert Comparative FY
	Kshs	Kshs
M-pesa Account - MOH Global Fund 7045665	31,186,888	55,105,166
<b>Total</b>	31,186,888	<b><u>55,105,166</u></b>



**Notes to the Financial Statements (Continued)**

**6. Fund Balance Brought Forward**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	5,036,870	-
Cash equivalents (short-term deposits)	55,105,166	-
<b>Total</b>	<b>60,142,036</b>	<b>-</b>

**GLOBAL FUND MALARIA PROGRAMME***Annual Report and Financial Statements for the financial year ended June 30, 2023***Other Important Disclosures****1. External Assistance**

	2022-2023	2021-2022
Description	Kshs	Kshs
External assistance received as grants	637,783,767	651,546,058
<b>Total</b>	<b>637,783,767</b>	<b>651,546,058</b>

*a). External assistance relating loans and grants*

	2022-2023	2021-2022
Description	Kshs	Kshs
External assistance received as grants	637,783,767	651,546,058
<b>Total</b>	<b>637,783,767</b>	<b>651,546,058</b>

*b) Undrawn external assistance*

	Purpose for which the undrawn external assistance may be used	2022-2023	2021-2022
Description		Kshs	Kshs
Undrawn external assistance - grants	Compensation of employees and use for goods and services	1,326,719,075	1,964,502,828
<b>Total</b>		<b>1,326,719,075</b>	<b>1,964,502,828</b>

*(This is a disclosure of the assistance not yet received as per donor agreements)**c) Classes of providers of external assistance*

	2022-2023	2021-2023
Description	Kshs	Kshs
Multilateral donors(Global Fund)	637,783,767	651,546,058
<b>Total</b>	<b>637,783,767</b>	<b>651,546,058</b>

The reason for the provision of this external assistance is to fight Malaria in Kenya with a main strategic goal of reducing malaria incidence and deaths by at least 75% of the 2016 level by 2023.



**GLOBAL FUND MALARIA PROGRAM MEE**

*Annual Report and Financial Statements for the financial year ended June 30, 2023*

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**Other Important Disclosures (Continued)**

*d. Purpose and use of external assistance*

<b>Payments made by third parties</b>	<b>Insert Current FY</b>	<b>Insert Comparative FY</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Compensation to employees	13,785,501	14,919,525
Use of goods and services	637,023,613	577,182,004
<b>Total</b>	<b>650,809,114</b>	<b>592,101,529</b>

**GLOBAL FUND MALARIAPROGRAMMEE**

**Annual Report and Financial Statements for the financial year ended June 30, 2023**

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**13. Annexes**

**Annex 1: Prior Year Auditor-General's Recommendations**

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



.....  
**Name: Harry Kimtai**  
**Principal Secretary**



.....  
**Name: Kibor Keitany**  
**Project Coordinator**



**GLOBAL FUND MALARIAPROGRAMMEE**

**Annual Report and Financial Statements for the financial year ended June 30, 2023**

**Annex 2: Variance explanations - Comparative Budget and Actual amounts for Current FY**

	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilization Difference</b>	<b>% of Utilization</b>	<b>Comments on Variance (below 90% and over 100%)</b>
	<b>a</b>	<b>b</b>	<b>c=a-b</b>	<b>d=b/a %</b>	
<b>Receipts</b>					
Proceeds from domestic and foreign grants	1,025,042,160	637,783,767	387,258,393	62%	
Miscellaneous receipts	-	652,121	(652,121)	-	
<b>Total Receipts</b>	<b>1,025,042,160</b>	<b>638,435,888</b>	<b>386,606,272</b>	<b>62%</b>	The variance of 38% is due to emergence of covid 19 that affected normal working hours and also long exchequer process
<b>Payments</b>					
Compensation of employees	19,513,112	13,785,501	5,727,611	71%	The variance of 29% is due to an officer who left the grant during the financial year.
Purchase of goods and services	1,005,529,048	637,023,613	368,505,435	63%	The variance of 37% is due to slow uptake of activities occasioned by the emergence of covid 19 and also delays in exchequer receipt
<b>Total payments</b>	<b>1,025,042,160</b>	<b>650,809,114</b>	<b>374,233,046</b>	<b>63%</b>	The variance of 37% is due to slow uptake of activities due to emergence of covid 19 and also long exchequer process

**Annex 9: Other Support Documents**

- i. Bank Reconciliations statement as at 30<sup>th</sup> June 2023
- ii. Board of Survey Report
- iii. Trial Balance
- iv. Asset register




DIVISION OF MALARIA CONTROL  
 BANK RECONCILIATION GLOBAL FUND MALARIA  
 AS AT 30 June 2023

(IN KSHS)

	Balance as per Cash Book	16,581,921.97
<u>Add:</u>	Payments in Cash Book not Recorded in Bank Statement( unrepresented cheques)	18,104,073.20
	Receipts in Bank Statement not recorded in Cash book	
<u>Less:</u>	Payments in Bank Statement not yet recorded in Cash book	10,748.00
	Receipts in Cash book not recorded in Bank Statement	
	Cash Book Balance after Adjustments	34,675,247.17
	Balance as per Bank Statement	34,675,246.30

*I certify that I have verified the Bank Balance in Cash book with Bank Statement and that the above Reconciliation is Correct.*

Barney M. Nguti  30/06/2023  
 Accountant in-charge Signature Date

DR. ANDREW MUKUNA  30/6/23  
 A/E Holder Signature Date





PAYMENT IN CASHBOOK NOT IN BANK STATEMENT-GF MALARIA MARCH 2023			
DATE	PAYEE	CHQ NO	AMOUNT
4/1/2021	broadpark hotels ltd	000805	10,000.00
4/1/2021	western ambience	000810	15,000.00
4/1/2021	flamingo conference hall	000953	10,000.00
4/1/2021	safari hotel	000954	15,000.00
4/1/2021	st. josephinevbakhita tti	000956	10,000.00
5/15/2021	hotel elsos	001012	15,000.00
6/2/2021	Nyala Vocational Training Centre	001044	6,000.00
6/2/2021	Siaya Leaders Self-Help Group	001048	5,000.00
6/2/2021	Word Christian Centre Kayieye	001049	12,000.00
6/2/2021	Word Christian Centre Kayieye	001049	40,000.00
6/2/2021	Word Christian Centre Kayieye	001049	10,000.00
6/2/2021	nyokongo CBO	001057	21,000.00
6/2/2021	Ahero medical training centre	001059	21,000.00
6/2/2021	Tripple AAA sounds	001089	48,000.00
6/2/2021	Asenaz Band	001121	25,000.00
6/2/2021	Smeywa solutions	001130	25,000.00
6/2/2021	Blessed sound system	001131	25,000.00
6/8/2021	magarini youth empowerment centre	001140	40,000.00
6/8/2021	magarini youth empowerment centre	001140	10,000.00
6/8/2021	magarini youth empowerment centre	001140	30,000.00
6/8/2021	magarini youth empowerment centre	001140	30,000.00
6/8/2021	Mtwapa pri sch.	001163	2,000.00
6/8/2021	Makio social hall	001164	5,000.00
6/8/2021	Tezo CBO	001168	7,000.00
6/14/2021	future for hope	001361	14,000.00
6/14/2021	koket hotel 7boarding	001364	10,000.00
6/14/2021	our lady of visitation	001377	40,000.00
6/14/2021	matumbi pentecoastal church hall	001393	7,000.00
6/14/2021	public announcing system	001397	25,000.00
6/14/2021	kumekucha CBO	001398	25,000.00
6/14/2021	Cultural centre	001399	40,000.00
6/14/2021	Veje-Enterprises & General Supplies	001432	10,000.00
6/30/2021	NSSF	001200	2,000.00
08/6/2021	Club Garden Mtwapa	001247	7,000.00
08/6/2021	Kirongo Baptist Church	001248	21,000.00
30/06/2021	Nyakongo CBO	001255	10,000.00
30/06/2021	Word Christian Centre Kayieye	001263	10,000.00
30/06/2021	Lamu Communication and Public Announcement	001282	10,000.00
30/06/2021	Faza social hall	001289	10,000.00
30/06/2021	Uwanja wa Ndege Development Association	001324	10,000.00
30/06/2021	Jirena Hall Hire	001346	7,000.00
30/06/2021	Sinai Enterprises	001348	7,000.00
30/06/2021	Baksano Enterprises	001350	7,000.00
30/06/2021	Tiberius General supplies	001761	25,000.00
30/06/2021	St. mathias catholic church	001782	7,000.00
30/06/2021	Loboi full gospel church	001787	5,000.00
30/06/2021	Majengo post test club	001797	10,000.00
30/06/2021	Pambazuko self help grp	001799	7,000.00



6/30/2021	yrimu hotel &restaurant	001850	10,000.00
6/30/2021	Ibrahims mgt	'001477	7,000.00
6/30/2021	Harizon sound system	'001478	25,000.00
6/30/2021	SDA Church Kitare	'001487	7,000.00
6/30/2021	Seventh day adventist	'001488	14,000.00
6/30/2021	wanyama central seventh day	'001490	7,000.00
6/30/2021	sharp view labs	001492	6,000.00
6/30/2021	sharp view labs	001492	6,000.00
6/30/2021	karembo social hall	001496	12,000.00
6/30/2021	karembo social hall	001496	12,000.00
6/30/2021	ACK DIOCESE of maseno	001500	6,000.00
6/30/2021	ACK DIOCESE of maseno	001500	6,000.00
6/30/2021	rock creek victory church	001502	5,000.00
6/30/2021	rock creek victory church	001502	5,000.00
6/30/2021	Waka waka hall	001503	12,000.00
6/30/2021	WAKA WAKA HALL	001503	6,000.00
6/30/2021	lunyu social hall	001505	12,000.00
6/30/2021	lunyu social hall	'001505	12,000.00
6/30/2021	swiss tavern bar %restaurant	001509	5,000.00
6/30/2021	alpha church ministry	001510	5,000.00
6/30/2021	gobei self help group	001511	6,000.00
6/30/2021	victorious christian church	001512	6,000.00
6/30/2021	united brothers in christ inc	001513	5,000.00
6/30/2021	usenge youth group	001516	5,000.00
6/30/2021	usigu women organisation	001517	6,000.00
6/30/2021	nyawita junction hall	001518	5,500.00
6/30/2021	Gongo resource centre	001523	6,000.00
6/30/2021	Siala business centre	001524	6,000.00
6/30/2021	resource centre hall	001525	6,000.00
6/30/2021	oware church	001526	5,500.00
6/30/2021	Othach enterprises	001527	6,000.00
6/30/2021	Kambajo Bodaboda	001528	6,000.00
6/30/2021	migwena young tax group	001529	6,000.00
6/30/2021	Veronich Awuor	001530	6,000.00
6/30/2021	Sikalame Social Hall	001534	5,000.00
6/30/2021	Boomerang entertainment	001540	25,000.00
6/30/2021	Bravo Hall	001549	6,000.00
6/30/2021	Nomiya sagam parish	001550	6,000.00
6/30/2021	Anglican church of Kenya	001552	6,000.00
6/30/2021	malakiali self help group	001555	6,000.00
6/30/2021	Ukwala social Hall	001556	7,000.00
6/30/2021	Elegant Hotel	001557	14,000.00
6/30/2021	KMTC RERA MERCHANTS	001561	6,000.00
6/30/2021	Pammy Enterprises	001562	6,000.00
6/30/2021	Pap Nyadiel ACK Church	001563	6,000.00
6/30/2021	Duka moja general	001565	6,000.00
6/30/2021	Grande Hotel	001572	15,000.00
30/06/2021	Alfcom Event Organizers	001583	7,000.00
30/06/2021	Rafiki Hotel	001585	7,000.00
30/06/2021	Ngaji Youth Group Hall	001589	6,000.00



30/06/2021	Semi Karo Social Hall Chara	001590	6,000.00
30/06/2021	Kijo Farm CBO Hall Services	001591	12,000.00
30/06/2021	Kipini CBO Hall	001592	12,000.00
30/06/2021	Kitere Women Group Hall	001594	6,000.00
30/06/2021	Kulesa Social Hall	001595	6,000.00
30/06/2021	Mnazini CBO Hall	001596	6,000.00
30/06/2021	Oda Women Self Help Group	001598	6,000.00
30/06/2021	Hurara Self Help Group	001599	6,000.00
30/06/2021	Tarasaa Hall Hire Women Group	001600	6,000.00
30/06/2021	Al-Barkiwa Ventures	001614	50,000.00
30/06/2021	Al-Barkiwa Ventures	001614	50,000.00
30/06/2021	Al-Barkiwa Ventures	001614	50,000.00
30/06/2021	Al-Barkiwa Ventures	001614	50,000.00
30/06/2021	Al-Barkiwa Ventures	001614	50,000.00
11/15/2021	NYASUMI CATHOLIC CHURCH	1871	21,000.00
11/15/2021	MOCHENWA MARKET RESORT	1872	10,000.00
11/15/2021	FLOREDA BAR & RESTAURANT	1892	50,000.00
11/15/2021	FLOREDA BAR & RESTAURANT	1892	28,000.00
11/15/2021	MANGA RAITIGO COMM.HEALTH DEVT.NETWORK	1910	21,000.00
11/15/2021	SONEX COMMUNITY RESOURCE CENTRE	1926	28,000.00
11/15/2021	SONEX COMMUNITY RESOURCE CENTRE	1926	25,000.00
11/15/2021	RIVERSIDE BAR & RESTAURANT	1927	21,000.00
11/15/2021	RIVERSIDE BAR & RESTAURANT	1927	25,000.00
11/15/2021	JIM MAGOGO MAGOMBO HOTEL	1929	28,000.00
11/15/2021	SAIGA BAR & RESTAURANT	1930	30,000.00
11/15/2021	SAIGA BAR & RESTAURANT	1930	28,000.00
11/15/2021	SAIGA BAR & RESTAURANT	1930	10,000.00
11/15/2021	AGC BETHANY TOWN FELLOWSHIP -CHEBOLOLE	1933	7,000.00
11/15/2021	AGC BETHEL CHURCH	1934	7,000.00
11/15/2021	NDANI CATHOLIC CHURCH	1936	7,000.00
11/15/2021	ABARIT CATHOLIC CHURCH	1941	7,000.00
11/15/2021	AGC CHEBILAT LOCAL	1949	7,000.00
11/15/2021	KAPTULWA AGC CHURCH	1950	7,000.00
11/15/2021	AGC LITEIN	1692	7,000.00
11/15/2021	KAPTENGWET AIC CHURCH	1693	7,000.00
11/15/2021	KIPKOIBET AGC CHURCH	1701	7,000.00
11/15/2021	SATELLITE RORET INVESTMENT	1703	50,000.00
11/15/2021	QITONS ENTERPRISES	2243	25,000.00
11/15/2021	AFRICA GOSPEL CHURCH KEMBU AREA	2246	14,000.00
11/15/2021	AFRICA GOSPEL CHURCH CHEMANER AREA	2249	7,000.00
11/15/2021	AFRICA GOSPEL CHURCH TIRGAGA	2257	7,000.00
12/15/2021	DOTCOM PUBLIC ADDRESS SYSTEMS	2063	25,000.00
12/15/2021	SAMROC PUBLIC ADDRESS SYSTEMS	2064	25,000.00
12/15/2021	EMBOUG ELCK CHURCH	2070	14,000.00
12/15/2021	KAG PSIGIRIO CHURCH	2071	7,000.00
12/15/2021	JESUS EXPLOSION MINISTRY	2072	7,000.00
12/15/2021	AGAPE CHURCH-TURKWEL	2075	7,000.00
12/15/2021	KACHELIBA COMMUNITY PASTORAL CENTRE	2079	14,000.00
12/15/2021	ACK ADURKOIT	2080	7,000.00
12/15/2021	KENYA ASSEMBLIES OF GOD BUSIA	2151	10,000.00



12/15/2021	KENYA ASSEMBLIES OF GOD BUSIA	2151	14,000.00
12/15/2021	IBUBI AFRICAN INLAND CHURCH	2187	7,000.00
12/15/2021	JEROMI EVENTS	2203	42,000.00
12/15/2021	AMAKURIAT CATHOLIC CHURCH	2208	25,000.00
12/15/2021	ST. ELIZABETH CATHOLIC CHURCH KAMKETO	2209	10,000.00
12/15/2021	AIC ALALE DCC	2211	10,000.00
12/15/2021	KACHELIBA MOBILE CLINIC DISPENSARY	2212	5,000.00
12/15/2021	LOKASUR ACK CHURCH	2215	5,000.00
12/15/2021	KALUKUNA AFRICA GOSPEL CHURCH	2216	5,000.00
12/15/2021	ACCK LOSAM CHURCH	2219	5,000.00
12/15/2021	KARAME PRIMARY SCHOOL	2220	5,000.00
12/15/2021	ACCK GUEST HOUSE KAPENGURIA	2221	10,000.00
12/15/2021	NASAL HOTEL & SHOP	2223	5,000.00
12/15/2021	KOYONZO PRIMARY SCHOOL	2231	7,000.00
12/15/2021	ACK DIOCESE OF BUTERE(SHIKUNGA PARISH)	2023	7,000.00
12/15/2021	ESHINAMWENYULI ACK CHURCH	2024	7,000.00
12/15/2021	SHIRAKALU SALVATION ARMY (SHIGOMERE CORPS)	2025	7,000.00
12/15/2021	ACK LUKOLWE PARISH	2026	7,000.00
12/15/2021	ACK IRANDA PARISH	2028	7,000.00
12/15/2021	NEW APOSTOLIC CHURCH(MAREMA EAST)	2029	7,000.00
12/15/2021	ACK DIOCESE OF BUTERE(MANYALA PARISH)	2030	7,000.00
12/15/2021	ACK DIOCESE OF BUTERE(ESHIBEMBE PARISH)	2031	7,000.00
12/15/2021	ACK DIOCESE OF BUTERE(ELUKOYE PARISH)	2032	7,000.00
12/15/2021	ACK DIOCESE OF BUTERE(ESHITSITSWI PARISH)	2033	7,000.00
12/15/2021	ACK DIOCESE OF BUTERE(EMABOLE PARISH)	2034	7,000.00
12/15/2021	ONE ON ONE SOUND SYSTEM	2035	25,000.00
12/15/2021	OMEGA 2 SOUND LTD	2037	25,000.00
12/15/2021	EURO SOUND LTD	2039	25,000.00
12/15/2021	LAWRENCE & DECIMA APOSTOLIC CHURCH	2041	7,000.00
12/15/2021	LEGACY SOUNDS AND MUSIC ENTERTAINMENT	2268	25,000.00
12/15/2021	IKONGOLO VILLAGE MEETING OF FRIENDS	2281	7,000.00
12/15/2021	FREYS COMMUNITY SERVICES	2283	25,000.00
12/15/2021	ELROY EVENT ORGANIZERS	2284	25,000.00
12/15/2021	MUNOYWA FRIENDS CHURCH(QUAKERS)	2333	5,000.00
12/15/2021	MUSEMBE FRIENDS CHURCH	2334	25,000.00
12/15/2021	VADUKWA FRIENDS CHURCH	2337	5,000.00
12/15/2021	SIRARE CHURCH OF GOD	2341	14,000.00
12/15/2021	LIVITY SOUND	2347	50,000.00
12/15/2021	OUTLOOK TRANSPORTERS	1666	25,000.00
12/15/2021	ELMITS INVESTMENTS LTD	1669	25,000.00
12/15/2021	LENROCK LOGISTICS	1677	25,000.00
12/15/2021	JESUS EXPLOSION MINISTRY	2467	7,000.00
12/15/2021	GRACE COMMUNITY FELLOWSHIP CHURCH	2468	7,000.00
12/15/2021	KIRINDON COMMUNITY RESOURCE CENTRE	2385	7,000.00
12/15/2021	PUSANKI COMMUNITY CHRISTIAN CHURCH	2387	7,000.00
12/15/2021	MARA WATERBUCK CAFÉ	2393	7,000.00
12/15/2021	RHINO HOTEL & LODGING	2396	20,000.00
12/15/2021	RHINO HOTEL & LODGING	2396	10,000.00
12/15/2021	BAPTIST CONVENTION OF KENYA SUSWA	2400	10,000.00
12/15/2021	BAPTIST CONVENTION OF KENYA SUSWA	2400	25,000.00



12/15/2021	JAMTITA CATERING SERVICES	2402	10,000.00
12/15/2021	PAG MONIRE CHURCH	2416	7,000.00
12/15/2021	MUSAMBA RESORT	2418	7,000.00
12/15/2021	MIRERE CATHOLIC CHURCH	2423	7,000.00
12/15/2021	SIGOR YOUTH EMPOWERMENT CENTRE	2425	28,000.00
12/15/2021	SIGOR YOUTH EMPOWERMENT CENTRE	2425	50,000.00
12/15/2021	EMUHAYA PUBLIC ADDRESS	2431	25,000.00
12/15/2021	KACHELIBA B BAPTIST CHURCH	2442	5,000.00
12/15/2021	ACK DROLWO PARISH	2443	25,000.00
12/15/2021	ST.AUGUSTINE CATHOLIC PARISH-ENOOSUPUKIA	2534	7,000.00
12/23/2021	NECTOR GUEST HOUSE	2234	25,000.00
12/23/2021	REHOBOTH TRANSPORT AND PUBLIC ADDRESS	2362	25,000.00
12/23/2021	JALOOK MERCHANTS	1720	22,000.00
12/23/2021	SOUND LIMIT SOUND SYSTEM ( CHAI K STEPHEN)	2511	50,000.00
12/23/2021	TABASAMU NA MBAO	2517	25,000.00
12/23/2021	KIBAONI HALL MANAGEMENT	2531	10,000.00
12/23/2021	DORIS BASKWONY	2548	25,000.00
12/29/2021	GETENI POLYTECHNIC(HARRIET OGETO)	2667	5,000.00
12/29/2021	GETENI POLYTECHNIC(HARRIET OGETO)	2667	20,000.00
12/29/2021	GETENI POLYTECHNIC(HARRIET OGETO)	2667	7,000.00
12/30/2021	REEDS RIVERA HOTEL	2186	10,000.00
12/30/2021	THE LAST MORAN RESORT(REPLACING 1279)	2505	10,000.00
12/30/2021	CULTURAL CENTRE & AMPHITHETRE(REPLACING 127	2508	10,000.00
12/30/2021	OUR LADY OF VISITATION CATHOLIC(REPLACING 133	2510	21,000.00
12/30/2021	NSSF	002656	2,000.00
12/30/2021	ISOGE CHV WOMEN GROUP	2657	25,000.00
12/30/2021	ISOGE CHV WOMEN GROUP	2657	21,000.00
12/30/2021	KIPSAMOITE SOCIAL HALL(DANIEL K. LELEI)	2660	7,000.00
12/30/2021	PAMELA ADEKE	'002661	50,000.00
12/30/2021	GLORIOUS GOSPEL GENERATIONS(KHWISERO GOSPE	2666	28,000.00
12/30/2021	GLORIOUS GOSPEL GENERATIONS(KHWISERO GOSPE	2666	30,000.00
1/1/2022	Vutakaka	2546	10,000.00
2/22/2022	ELCK NORTH WEST DIOCESE	2758	14,000.00
5/04/2022	DIOCESE OF KITALE ACK	2803	5,000.00
5/04/2022	ALALE YOUTH EMPOWERMENT CENTRE	2807	5,000.00
5/04/2022	Aic Chesinende Town Church	2814	20,000.00
6/30/2022	Walidu hotel	2943	10,000.00
6/30/2022	africa gospel church- bomet	3161	10,000.00
2/11/2023	NHIF	2952	9,600.00
2/11/2023	NSSF	2953	2,400.00
3/8/2023	NHIF	2996	9,600.00
3/8/2023	NSSF	2997	12,960.00
3/31/2023	nhif	3017	9,600.00
3/31/2023	nssf	3018	12,960.00
3/31/2023	Deliverance church international	3020	7,000.00
4/28/2023	NHIF	3035	9,600.00
4/28/2023	NSSF	3036	12,960.00
5/11/2023	PAYE	3050	106,350.00
6/12/2023	PAYE	3058	310,402.00
6/12/2023	NHIF	3059	9,600.00

6/12/2023	NSSF	3060	12,960.00
6/13/2023	sarova stanley	3071	18,000.00
6/13/2023	PS MOH	3084	687,008.00
6/13/2023	NHIF	3086	9,600.00
6/13/2023	NSSF	3087	12,960.00
6/13/2023	AFYA SACCO	3088	180,000.00
6/16/2023	pride inn flamingo	3089	3,176,140.00
6/30/2023	Lysak Haven park	3092	2,809,051.00
6/30/2023	Sanel lounge	3093	1,137,931.00
6/30/2023	Nssf	3094	20,000.00
6/30/2023	Nssf	3095	22,800.00
6/30/2023	Nssf	3096	9,600.00
6/30/2023	Sanel lounge	3097	219,655.20
6/30/2023	Burchs hotel	3097	396,552.00
6/30/2023	Burchs hotel	3097	1,200,000.00
6/30/2023	Gem hotel	3097	165,188.00
6/30/2023	lysak haven park	3097	1,148,966.00
6/30/2023	lysak haven park	3097	1,425,647.00
6/30/2023	lysak haven park	3097	1,393,966.00
6/30/2023	waridi paradise	3097	121,017.00
			18,104,073.20



NO	ASSET NAME	MAKE/MODEL	QUANTITY	SERIAL NO.	TAG	DATE OF PURCHASE	FINANCING SOURCE	IMPLEMENTATIONS	LOCATION	ISSUED TO	STATUS/REMARKS	Remarks
48	UPS SERVER	AAC 3000VA R4D	1	05107243968		2013 GLOBAL FUND	NMCP		NMCP - Server Room	A Wamari	NON FUNCTIONAL	
49	UPS SERVER AND POWER ADAPTORS	HP 14	1	10ND443601M		2013 GLOBAL FUND	NMCP		NMCP - Technical Office	D Range	NON FUNCTIONAL	
50	UPS SERVER AND POWER ADAPTORS	HP 14	1	10ND443601M		2013 GLOBAL FUND	NMCP		NMCP - Technical Office	D Wamari	NON FUNCTIONAL	
51	UPS SERVER AND POWER ADAPTORS	HP 14	1	10ND443601M		2013 GLOBAL FUND	NMCP		NMCP - Technical Office	D Wamari	NON FUNCTIONAL	
52	UPS SERVER AND POWER ADAPTORS	HP 14	1	10ND443601M		2013 GLOBAL FUND	NMCP		NMCP - Technical Office	D Wamari	NON FUNCTIONAL	
53	LAPTOPS AND POWER ADAPTORS	HP 14	1	10ND443601M		2013 GLOBAL FUND	NMCP		NMCP - Technical Office	D Wamari	NON FUNCTIONAL	
54	LAPTOPS AND POWER ADAPTORS	HP 14	1	10ND443601M		2013 GLOBAL FUND	NMCP		NMCP - Technical Office	D Wamari	NON FUNCTIONAL	
55	LAPTOPS AND POWER ADAPTORS	HP 14	1	10ND443601M		2013 GLOBAL FUND	NMCP		NMCP - Technical Office	D Wamari	NON FUNCTIONAL	
56	LAPTOPS AND POWER ADAPTORS	HP 14	1	10ND443601M		2013 GLOBAL FUND	NMCP		NMCP - Technical Office	D Wamari	NON FUNCTIONAL	
57	LAPTOPS AND POWER ADAPTORS	HP 14	1	10ND443601M		2013 GLOBAL FUND	NMCP		NMCP - Technical Office	D Wamari	NON FUNCTIONAL	
58	LAPTOPS AND POWER ADAPTORS	HP 14	1	10ND443601M		2013 GLOBAL FUND	NMCP		NMCP - Technical Office	D Wamari	NON FUNCTIONAL	
59	LAPTOPS AND POWER ADAPTORS	HP 14	1	10ND443601M		2013 GLOBAL FUND	NMCP		NMCP - Technical Office	D Wamari	NON FUNCTIONAL	
60	UPS power backup	AAC 1000 VA	1	181170813795		2017 GLOBAL FUND	NMCP		NMCP - Server Room	A Wamari	FUNCTIONAL	
61	UPS power backup	AAC 1000 VA	1	181170813795		2017 GLOBAL FUND	NMCP		NMCP - Server Room	A Wamari	FUNCTIONAL	
62	UPS power backup	AAC 1000 VA	1	181170813795		2017 GLOBAL FUND	NMCP		NMCP - Server Room	A Wamari	FUNCTIONAL	
63	UPS power backup	AAC 1000 VA	1	181170813795		2017 GLOBAL FUND	NMCP		NMCP - Server Room	A Wamari	FUNCTIONAL	
64	UPS power backup	AAC 1000 VA	1	181170813795		2017 GLOBAL FUND	NMCP		NMCP - Server Room	A Wamari	FUNCTIONAL	
65	UPS power backup	AAC 1000 VA	1	181170813795		2017 GLOBAL FUND	NMCP		NMCP - Server Room	A Wamari	FUNCTIONAL	
66	UPS power backup	AAC 1000 VA	1	181170813795		2017 GLOBAL FUND	NMCP		NMCP - Server Room	A Wamari	FUNCTIONAL	
67	UPS power backup	AAC 1000 VA	1	181170813795		2017 GLOBAL FUND	NMCP		NMCP - Server Room	A Wamari	FUNCTIONAL	
68	UPS power backup	AAC 1000 VA	1	181170813795		2017 GLOBAL FUND	NMCP		NMCP - Server Room	A Wamari	FUNCTIONAL	
69	UPS power backup	AAC 1000 VA	1	181170813795		2017 GLOBAL FUND	NMCP		NMCP - Server Room	A Wamari	FUNCTIONAL	
70	UPS power backup	AAC 1000 VA	1	181170813795		2017 GLOBAL FUND	NMCP		NMCP - Server Room	A Wamari	FUNCTIONAL	
71	UPS power backup	AAC 1000 VA	1	181170813795		2017 GLOBAL FUND	NMCP		NMCP - Server Room	A Wamari	FUNCTIONAL	
72	UPS power backup	AAC 1000 VA	1	181170813795		2017 GLOBAL FUND	NMCP		NMCP - Server Room	A Wamari	FUNCTIONAL	
73	UPS power backup	AAC 1000 VA	1	181170813795		2017 GLOBAL FUND	NMCP		NMCP - Server Room	A Wamari	FUNCTIONAL	
74	UPS power backup	AAC 1000 VA	1	181170813795		2017 GLOBAL FUND	NMCP		NMCP - Server Room	A Wamari	FUNCTIONAL	
75	UPS power backup	AAC 1000 VA	1	181170813795		2017 GLOBAL FUND	NMCP		NMCP - Server Room	A Wamari	FUNCTIONAL	
76	UPS power backup	AAC 1000 VA	1	181170813795		2017 GLOBAL FUND	NMCP		NMCP - Server Room	A Wamari	FUNCTIONAL	
77	UPS power backup	AAC 1000 VA	1	181170813795		2017 GLOBAL FUND	NMCP		NMCP - Server Room	A Wamari	FUNCTIONAL	
78	UPS power backup	AAC 1000 VA	1	181170813795		2017 GLOBAL FUND	NMCP		NMCP - Server Room	A Wamari	FUNCTIONAL	



NO	ASSET NAME	MAKE/MODEL	QUANTITY	SERIAL NO	TAG	GLOBAL FUND ASSETS	DATE OF PURCHASE	FUNDING SOURCE	IMPLEMENTORS	LOCATION	ISSUED TO	STATUS/REMARKS	REMARKS
79	UPS Power Backup	APC 1400 VA	1	1B31830584		2017 GLOBAL FUND	2017 GLOBAL FUND	NMCP	NMCP	NMCP - Technical Office	S. Segun / 7 Suraw	FUNCTIONAL	Shared resource
80	VENGLES	TOYOTA	1	GBR 4185		2017 GLOBAL FUND	2017 GLOBAL FUND	NMCP	NMCP	NMCP - Other	NMCP - Other	FUNCTIONAL	
81	VENGLES	TOYOTA	1	GBR 4405		2017 GLOBAL FUND	2017 GLOBAL FUND	NMCP	NMCP	NMCP - Accounts	M. Williams	FUNCTIONAL	
82	VENGLES	TOYOTA	1	GBR 4405		2017 GLOBAL FUND	2017 GLOBAL FUND	NMCP	NMCP	NMCP - Accounts	M. Williams	FUNCTIONAL	
83	BLUE FLUKE STORAGE CABINET	N/A	1	N/A		2017 GLOBAL FUND	2017 GLOBAL FUND	NMCP	NMCP	NMCP - Technical Office	B. Nigali	FUNCTIONAL	
84	4 Drawer fire proof safe	Birgeo	1	N/A		2017 GLOBAL FUND	2017 GLOBAL FUND	NMCP	NMCP	NMCP - Accounts	B. NGUI	FUNCTIONAL	
85	4 Drawer fire proof safe	Birgeo	1	N/A		2017 GLOBAL FUND	2017 GLOBAL FUND	NMCP	NMCP	NMCP - Accounts	B. NGUI	FUNCTIONAL	
100	Laser Printer	HP LaserJet P2035DN	1	CNCG92479		2019 GLOBAL FUND	2019 GLOBAL FUND	NMCP	NMCP	NMCP-ACTIS	S. KODI	NON FUNCTIONAL	
99	Microphone	VON	1	889AAA200500883		2020 GLOBAL FUND	2020 GLOBAL FUND	NMCP	NMCP	NMCP-ACTIS	M. Niguna	FUNCTIONAL	
91	Laptop, bag, and power adapters	HP PROBOOK 430 G7	1	5CD013785K		2020 GLOBAL FUND	2020 GLOBAL FUND	NMCP	NMCP	NMCP-ACTIS	G. OTHUKA	FUNCTIONAL	
93	Laptop, bag, and power adapters	HP PROBOOK 430 G7	1	5CD013785K		2020 GLOBAL FUND	2020 GLOBAL FUND	NMCP	NMCP	NMCP-ACTIS	G. OTHUKA	FUNCTIONAL	
94	Desktop Computer	HP PRODESK 400 G6 MT	1	CZC098T19		2020 GLOBAL FUND	2020 GLOBAL FUND	NMCP	NMCP	NMCP-ACTIS	G. OTHUKA	FUNCTIONAL	
95	Desktop Computer	HP PRODESK 400 G6 MT	1	CZC098T19		2020 GLOBAL FUND	2020 GLOBAL FUND	NMCP	NMCP	NMCP-ACTIS	G. OTHUKA	FUNCTIONAL	
86	Laptop, bag, and power adapters	HP ELITEBOOK 830 G7	1	5CG11469T5		2021 GLOBAL FUND	2021 GLOBAL FUND	NMCP	NMCP	NMCP-ACTIS	J. KEMBE	FUNCTIONAL	
87	Laptop, bag, and power adapters	HP ELITEBOOK 830 G7	1	5CG11469T5		2021 GLOBAL FUND	2021 GLOBAL FUND	NMCP	NMCP	NMCP - Technical Office	E. OYUGI	FUNCTIONAL	
88	Laptop, bag, and power adapters	HP ELITEBOOK 830 G7	1	5CG11469T5		2021 GLOBAL FUND	2021 GLOBAL FUND	NMCP	NMCP	NMCP - Server Room	A. Wernard	FUNCTIONAL	
89	Laptop, bag, and power adapters	HP ELITEBOOK 830 G7	1	5CG11469T5		2021 GLOBAL FUND	2021 GLOBAL FUND	NMCP	NMCP	NMCP - Server Room	A. Wernard	FUNCTIONAL	
90	Laptop, bag, and power adapters	HP ELITEBOOK 830 G7	1	5CG11469T5		2021 GLOBAL FUND	2021 GLOBAL FUND	NMCP	NMCP	NMCP - Server Room	A. Wernard	FUNCTIONAL	
91	Laptop, bag, and power adapters	HP ELITEBOOK 830 G7	1	5CG11469T5		2021 GLOBAL FUND	2021 GLOBAL FUND	NMCP	NMCP	NMCP - Server Room	A. Wernard	FUNCTIONAL	
92	Desktop Computer	LENOVO V520 - 15MK	1	PC18A7T1		2021 GLOBAL FUND	2021 GLOBAL FUND	NMCP	NMCP	NMCP - Server Room	A. Wernard	FUNCTIONAL	
96	Desktop Computer	LENOVO V520 - 15MK	1	PC18A7T1		2021 GLOBAL FUND	2021 GLOBAL FUND	NMCP	NMCP	NMCP - Server Room	A. Wernard	FUNCTIONAL	
97	Desktop Computer	LENOVO V520 - 15MK	1	PC18A7T1		2021 GLOBAL FUND	2021 GLOBAL FUND	NMCP	NMCP	NMCP - Server Room	A. Wernard	FUNCTIONAL	
98	Desktop Computer	LENOVO V520 - 15MK	1	PC18A7T1		2021 GLOBAL FUND	2021 GLOBAL FUND	NMCP	NMCP	NMCP - Server Room	A. Wernard	FUNCTIONAL	



GLOBAL FUND MALARIA CONTROL PROGRAM  
TRIAL BALANCE AS AT 30.6.2023

Account Title	Debit	Credit
	Kshs	Kshs
Cash and cash equivalents b/fwd		60,142,037.00
Imprests and Advances	-	
Proceeds from domestic and foreign grants		637,783,767.00
Compensation of employees	13,785,501.00	
Purchase of goods and services	637,023,613.00	
Transfer to NFM3		
Miscellaneous receipts		652,121.00
Bank Balances	47,768,811.00	
accounts payable		-
<b>Total</b>	<b>698,577,925.00</b>	<b>698,577,925.00</b>

