

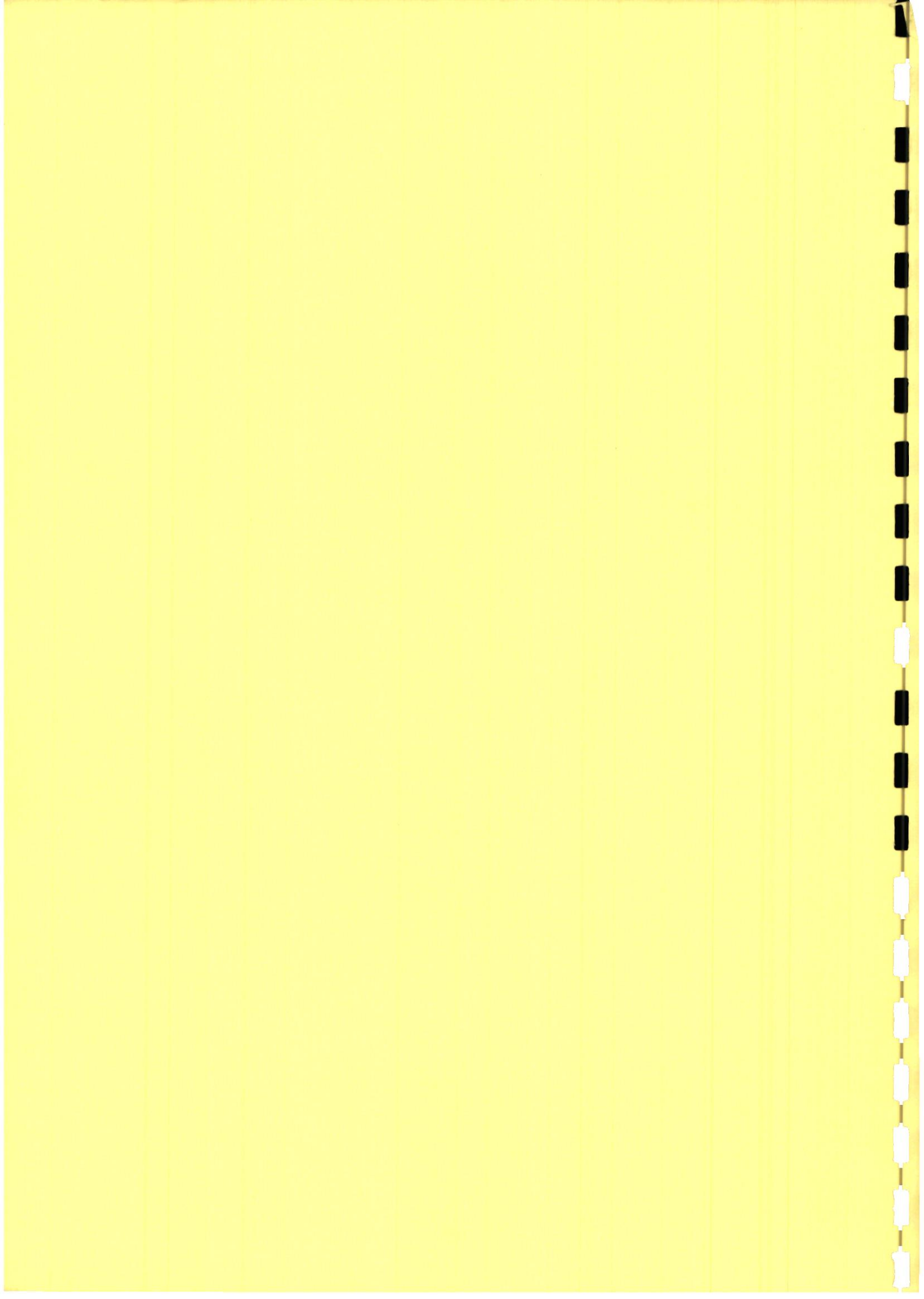


NATIONAL AIDS CONTROL COUNCIL

REPORT TO THE PUBLIC INVESTMENTS COMMITTEE (PIC)

**THE REPORT OF THE CONTROLLER & AUDITOR GENERAL ON
THE FINANCIAL STATEMENTS OF THE NATIONAL AIDS
CONTROL COUNCIL**

FINANCIAL YEAR 2005/06





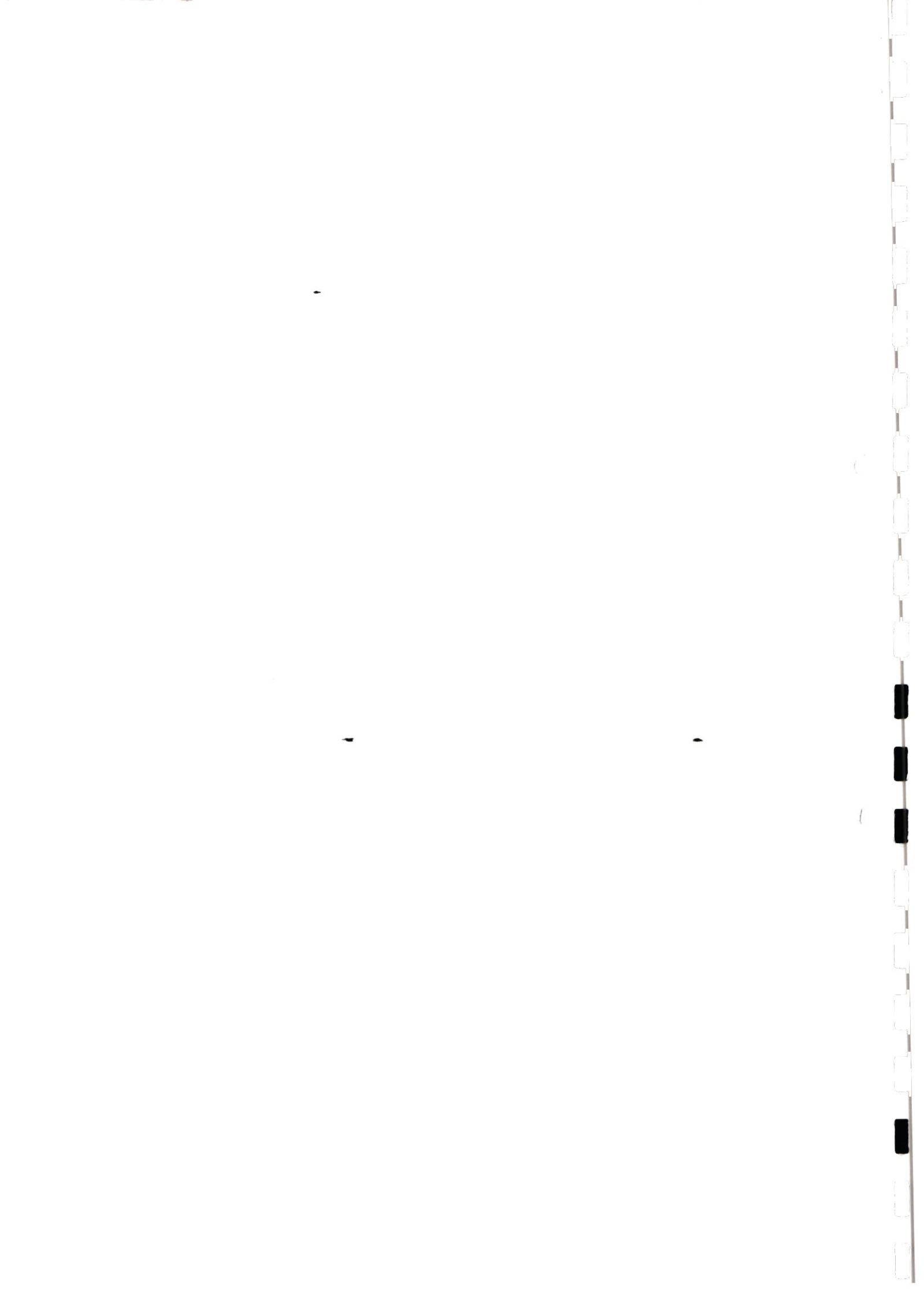
REPUBLIC OF KENYA

NATIONAL AIDS CONTROL COUNCIL (NACC)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR

THE YEAR ENDED JUNE 30, 2006



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1. Incorporation/Establishment

The National AIDS Control Council (NACC) was established as a body corporate under the State Corporations Act by Presidential Order in Legal Notice No. 170 of November 26, 1999. The mission of NACC is to provide policy and strategic framework for mobilizing and co-coordinating resources for prevention of HIV transmission and provision of care and support to the infected and affected people in Kenya.

2. Registered Office and Principal Place of Business

National AIDS Control Council
Landmark Plaza, 8th & 9th Floor,
PO Box 61307 - 00200
Nairobi, Kenya
Telephone 2715109/27/44

3. Bankers

i. Citibank N.A
Upperhill Branch
PO Box 30711-00100
Nairobi, Kenya

ii. Barclays Bank of Kenya Ltd
NIC Branch
PO Box 18060
Nairobi, Kenya

iii. Standard Chartered Bank Ltd
Kenyatta Avenue Branch
PO Box 40310
Nairobi, Kenya

iv. Stanbic Bank Ltd
Kenyatta Avenue Branch
PO Box 30550-00100
Nairobi, Kenya

4. Lawyers/Advocates

The Attorney General
Sheria House
PO Box 40112
Nairobi, Kenya

5. Independent Auditor

The Controller & Auditor General
Kenya National Audit Office
Anniversary Towers
PO Box 30084-00100
Nairobi, Kenya

MEMBERS OF THE COUNCIL

| | | |
|-----------------------------------|--------------|--|
| 1. Prof. Miriam Were | Chairman | Chairman, National AIDS Control Council |
| 2. Mrs. Rachel Arungah | Member | Permanent Secretary, Ministry of State for Special Programmes, Office of the President |
| 3. Mr. Cyrus Gituai | Member | Permanent Secretary, Provincial Administration & National Security Office of the President |
| 4. Hon. Amos Wako, EGH EBS | Member | Attorney General, Attorney General's Chambers |
| 5. Mr. Francis Atwoli | Member | Secretary General, Central Organization of Trade Unions |
| 6. Dr. Jesse Kamau | Member | Chairman, National Council of Churches of Kenya |
| 7. Mr. M.G. Waweru | Member | Commissioner General, Kenya Revenue Authority |
| 8. Dr. James Nyikal | Member | Director of Medical Services, Ministry of Health |
| 9. Dr. Hezron Nyagito | Member | Permanent Secretary, Ministry of Health |
| 10. Amb. Hukka Wario | Member | Permanent Secretary, Ministry of Home Affairs |
| 11. Dr. Romano Kiome | Member | Permanent Secretary, Ministry of Agriculture |
| 12. Ms. Dorothy Onyango | Member | Director, Women Fighting AIDS in Kenya |
| 13. Very Rev. Fr. Vincent Wambugu | Member | Secretary General to the Kenya Episcopal Conference Catholic Secretariat |
| 14. Mrs. Zipporah Kittony | Member | National Chairperson, Maendeleo Ya Wanawake Organization |
| 15. Mr. Joseph Kinyua | Member | Permanent Secretary, Ministry of Finance |
| 16. Mr. Arun Devani | Member | Chairman, Kenya Association of Manufacturers |
| 17. Dr. Stephen Ochiel | Member | Chairman, Kenya Medical Association |
| 18. Mr. Patrick Khaemba | Member | Permanent Secretary, Ministry of Cooperative Development |
| 19. Prof. Karega Mutahi | Member | Permanent Secretary, Ministry of Education, |
| 20. Mr. Titus Ndambuki | Member | Permanent Secretary, Directorate of Personnel Management, Ministry of State for Public Service |
| 21. Mr. Karanja Kabage | Member | Chairman, Federation of Kenya Employers |
| 22. Prof. Abdulghafur El-Busaidy | Member | Chairman, Supreme Council of Kenya Muslims |
| 23. Ms. Rachel Dzombo | Member | Permanent Secretary, Ministry of Gender, Sports, Culture and Social Services |
| 24. Amb. Mrs. Nancy Kirui | Member | Permanent Secretary, Ministry of Labour and Human Resource Development |
| 25. Dr. Edward Sambili | Member | Permanent Secretary, Ministry of Planning and National Development |
| 26. Mr. Peter Ondieki | Member | Inspector of State Corporations |
| 27. Mr. Allan Ragi | Member | Kenya AIDS NGOs Consortium |
| 28. Prof. Mutuma Mugambi | Member | Vice Chancellor Methodist University |
| 29. Prof. Nimrod Bwibo | Member | University of Nairobi, Paediatric Department |
| 30. Dr. Dundu Malaki Owili | Member | Consultant Aga Khan Hospital |
| Secretary | | |
| 31. Prof. Alloys S.S. Orago | Ag. Director | National AIDS Control Council |

SENIOR MANAGEMENT STAFF

| NO | NAME | DESIGNATION |
|-----------|----------------------|--|
| 1. | Prof. A. S. S. Orago | Ag. Director NACC |
| 2. | B.W.Gathirwa | Ag. Deputy Director/(F&A) |
| 3. | John Kamigwi | Deputy Director/Policy, Strategy & Communication |
| 4. | Christopher Kibett | Head HR and Administration |
| 5. | Paul Ndung'u | Head Finance |
| 6. | Peter Mutie | Head Communication |
| 7. | Boaz Cheluget | Head Monitoring and Evaluation |
| 8. | Dr. David Mwaniki | Head Technical Support |
| 9. | Eric Jaoko | Head MIS |
| 10. | Ursula Bahati | Head Stakeholder Coordination |
| 11. | Dr. Patrick Kaburi | M & E Coordination specialist |
| 12. | Joshua Ng'elu | Head Special Programmes |
| 13. | Bathsheba Osoro | Field Coordinator (CACCs) |
| 14. | Lawrence Okudo | Field Coordinator (DTCs) |
| 15. | Alice Natecho | Programme Officer (IEC) |
| 16. | Winnie Macharia | Human Resources Officer |
| 17. | George Arum | Snr Internal Auditor |
| 18. | Pamela Obath | Internal Auditor |
| 19. | Agnes Minjini | Internal Auditor |
| 20. | Abel Nyagwa | Public Relations Officer |
| 21. | Florence Birya | Grant Accountant |
| 22. | John Kieti | Database Administrator |
| 23. | Sheilla Kittony | PA to Director |
| 24. | Kelly Onyango | Senior Procurement Officer |
| 25. | Josphat K.Mwangi | Procurement Officer |
| 26. | Irene Irungu | Programme Officer |
| 27. | Selina Kibogy | Programme Officer |
| 28. | Carol Muchiri | Administration Officer |
| 29. | Caroline Kinoti | Programme Officer |



I am very pleased to report that during the year ended June 30, 2006, The National AIDS Control Council continued to coordinate the Total War Against HIV and AIDS (TOWA) in the context of a supportive Government environment and in close consultation with our Development Partners and other National stakeholders.

Some of the key issues during the period are as follows:

1. GOVERNMENT POLICY

The Government remains committed to lead the Total War Against HIV and AIDS from the constituent level through the multisectoral Constituency AIDS Control Committees (CACCs). It is in this context that NACC in implementing the Government policy continued to focus on the coordination of Total War Against HIV and AIDS at community level.

It is encouraging that Kenya is making strides in the fight Against HIV and AIDS as recognised both within and outside the country. For example, the 2005 UNAIDS update report on the Global HIV and AIDS situation highlighted Kenya's achievements, that led to the reduction in National prevalence rate programmatic to 6.1% by 2004. This had been made possible because of the leadership and structures that have facilitated programme implementation in Kenya.

Other changes in Government policy that strengthened NACC's position included the following:

- The Government created a new Ministry of State, Special Programmes under which NACC falls.
- The Ministry was allocated a budgetary Vote 35 in the budget of 2006/07 in which NACC's allocation was captured.
- The Chairman, on behalf of the Council signed the 1st Performance Contract for the year 2005/6 with the Government through the Ministry of State for Special Programmes, Office of the President.

2. THE COUNCIL

The Council is made up of 31 members representing various stakeholders. The Council has five Committees, namely Finance & Administration, Programme, National Executive Committee (NEC), Tender Committee and Audit Committee. During the period under consideration the Council held 4 Council meetings, and 11 Committee meetings.

An Audit Committee of the Council was established during the period. The responsibility of the Committee is to assist the Council in fulfilling its oversight responsibilities in the following areas:

- a) Financial Reporting process
- b) Internal Control Systems
- c) Internal Audit Process
- d) External audit process
- e) Monitoring compliance with laws and regulations
- f) Monitoring Compliance with Code of Conduct

The Committee consists of independent non-executive Council Members. It is chaired by a non-executive Council Member with Financial background. The Internal Audit division provides the Secretariat to the Committee. The Division reports functionally to the Committee but administratively to the Chief Executive.

Since its establishment, an Audit Committee Charter and Internal Audit Charter have been developed and adopted by the Council. In addition, the Council initiated a process of Risk Management and investigations of reported cases of fraud or misappropriation of grants to civil society.

3. RESTRUCTURING OF NACC NACC Secretariat

The positions of the Deputy Directors and Heads of the Division were filled through a competitive process. Based on the need to carry out NACC Mandate effectively and efficiently, it was found necessary to have other Divisional Heads, and fast track recruitment of some key staff. These were Monitoring & Evaluation (M&E) Coordinator, Grant Accountant, Senior Internal Auditor, Internal Auditor, Economist, and Data Base Administrator. The positions were approved by the Council and filled competitively.

To strengthen competencies within the organisation, NACC developed a Human Resource Plan with intention of cascading down the restructuring. During the period under audit, the organisation initiated the process of rationalization of middle management roles. The positions will be filled competitively after which the rationalization will be cascaded to the lower grades.

Field Offices

NACC supported all the 9 regional offices in Nairobi, Eastern, Western, Nyanza, North Rift, South Rift, Central, Coast and North Eastern Provinces financially to coordinate HIV and AIDS activities during the period under review.

District Technical Committee (DTCs)

NACC continued to support the DTCs in terms of Capacity Building and Financial Support.

Constituency AIDS Control Committee (CACCs)

To operationalize and build capacities of the regional structures further training of CACCs and DTC was carried out. The organizations were funded with a total of Ksh.90,000 per quarter for operations in addition to funding for specific activities. Top up for staff of the CACCs Secretariat was initiated, with payment of the CACC Coordinators while those of the other staff will be paid after verification and confirmation by the coordinators and provincial administration.

4. MAJOR POLICY DOCUMENTS

Kenya has fulfilled the internationally recognised mode of providing the required leadership in the fight against HIV and AIDS by embracing the 'Three Ones' principle, as agreed on at an International forum coordinated by UNAIDS, in April 2004. The Principles are as follows:

- One agreed HIV and AIDS Action Framework that provides the basis for coordinating the work of all partners
- One National HIV and AIDS Coordinating Authority with a broad-based multi-sectoral mandate
- One agreed country - level of Monitoring and Evaluation Framework..

4.1 Kenya National HIV AND AIDS Strategic Plan (KNASP)

To address the principle of one agreed HIV and AIDS action frame work and in line with its mandate, NACC in consultation with Development Partners and other stakeholders developed the Kenya National HIV and AIDS Strategic Plan (KNASP) covering the period 2005/06 to 2009/2010.

The three priority areas of the Kenya National HIV and AIDS Strategic Plan (KNASP) are:

- Prevention of new HIV infections
- Improving on the quality of life of those infected and affected, and
- Mitigating against the socio-economic impact of the epidemic in Kenya

4.2 Coordinating Authority

To address the principle of one National HIV and AIDS Coordination Authority, NACC which was established by the Government through Legal Notice 170 of November 26, 1999 has undergone restructuring and strengthening.

As the coordinator of the multi-sectoral national response to the HIV and AIDS, NACC has been mandated by the Government to be the National Coordinating Authority.

4.3 National Monitoring and Evaluation (M&E) Framework

A National M&E Framework is one of the "Three Ones" principle which should guide the National response to HIV and AIDS. The National HIV and AIDS M&E Framework

was developed and launched after wide consultation with stakeholders. The purpose of the National M&E framework is two fold, namely:

- Provide information on the state of the HIV and AIDS epidemic
- Provide information on progress made in the fight against the epidemic.

Since the official launch by the government on August 10, 2005 the rollout of the implementation of M&E framework has started and involving various Partners and in collaboration with National, Provincial and Constituency levels. NACC has worked closely with implementing agencies and various tools have been developed and rolled-out to provincial and lower levels.

4.4 A RISK MANAGEMENT POLICY

A Risk Management Policy for NACC was developed with the assistance of DFID/Futures. This was to strengthen Financial Management and Internal Control Systems, Governance and Management Structures. The policy states that NACC is committed to implement a comprehensive Risk Management System. The risk will be identified, assessed and mitigated to levels of enhancing efficiency, effectiveness and minimize unethical practices. NACC will uphold all government of Kenya provisions governing ethical conduct of its staff and partners. The policy will guide in monitoring, detecting and dealing with risk in a timely manner.

The operationalization of the policy is being implemented and will cover training of the Risk Assessment Teams, Management and the Council, with specific emphasis on the roles and responsibilities of various Council Committees.

5. UNGASS CONFERENCE

Between May 31, and June 2, 2006, 191 UN member states, UN officials, Civil Society Representatives and other stakeholders gathered in the UN Conference in New York for yet another United Nation General Assembly Special Session on HIV and AIDS (UNGASS) and by the end of the meeting strong commitments were made.

In his address to the Assembly, the leader of the Kenyan Delegation, Dr. Wilfred Machage, Assistant Minister Ministry of Health, articulated the HIV and AIDS situation in the country, enumerating the achievements realized and the challenges ahead. Dr. Machage highlighted three areas that Kenya recommended for urgent follow up namely:

- Enhanced funding for prevention programmes since it is the best way to fight HIV and AIDS.
- Provision of financial support in form of grant, not loans to fight HIV and AIDS.
- Debt relief for Kenya and other middle income countries be considered and the funds channelled to the health sector for HIV and AIDS Programmes

6. CHALLENGES

One of the major challenges during the period was financing gaps mainly caused by the closure of the KHADRE Project on December 31, 2005 and the delay of the new TOWA Project, which was anticipated to be on board in the second half of the year. Disbursement of the Global Fund was also affected by structural problems causing delay in the flow of funds to NACC and subsequently implementing Civil Society organizations.

The other challenge was the interdiction of the Director in February 2006.

7. CONCLUSION

I wish to express deep appreciation of the Council to the Government of H. E. President Mwai Kibaki for the seriousness with which it is addressing itself to the Total War Against HIV and AIDS, the leadership he has personally provided and for financial support. I also wish to express the Council's deep appreciation to the First Lady, H.E. Mrs. Lucy M. Kibaki for her active involvement in the Total War Against HIV and AIDS especially to vulnerable groups mainly women and children. The Council also deeply appreciates the involvement of the Development and other Strategic Partners in supporting the Total War against HIV and AIDS.

I sincerely wish to thank the Government for giving me another term to serve as the Chairman of NACC.

I thank my fellow Council Members for their active support and involvement in the war against HIV and AIDS during this period. Members have shown that they recognise the gravity of HIV and AIDS as a major obstacle to socio-economic recovery and as a major cause of much human suffering.

Last but not least on my own behalf and on behalf of the entire Council, I wish to thank most sincerely the entire Secretariat for the commitment they have continued to show while performing their various tasks in the war against HIV and AIDS.

We stand by the words of H.E. The President "Pamoja Tuangamize Ukimwi."



Prof. Miriam K. Were
CHAIRMAN



1.0 INTRODUCTION

It is my great pleasure to present the Annual Report and Accounts of the National AIDS Control Council for the period ended June 30, 2006. The period under review was a challenging one in the fight against HIV and AIDS. The epidemic is in a different phase marked by declining HIV prevalence and

increasing deaths and socio-economic impacts. This has also meant a rapid rise in the number of HIV and AIDS related orphans and the need to strengthen, the care of the infected and affected and mitigate against the impact of HIV and AIDS on livelihoods.

2.0 HIV AND AIDS PROGRAMMATIC ACHIEVEMENTS

Some of the important programmatic and administrative achievements during the period are detailed here in below:

2.1 THE PUBLIC SECTOR

A total of Kenya Shillings 499 Million had been advanced to 35 registered AIDS Control Units in the public sector at the closure of the KHADRE project on December 31, 2005.

During the financial year ended June 30, 2006, the Public Sector undertook broad objectives of mainstreaming HIV and AIDS Programmes into the core functions of the Public Sector and in the dissemination and customization of Public Sector HIV and AIDS Workplace Policy in the Line Ministries, Parastatals and Departments.

The three specific activities that were undertaken by the public sector included:

- a) Support to the implementation and customization of the Public Sector HIV and AIDS Workplace Policy carried out in the Ministries, Parastatals as listed
 - Kenya Medical Supplies Agency (KEMSA)
 - Coffee Research Foundation
 - Coffee Board of Kenya
 - Ministry of Environment and Natural Resources (M.E.N.R)
 - Industrial and Commercial Development Cooperation (ICDC).
 - Kenya Forests Research Institute (KEFRI)
 - University of Nairobi
 - Ministry of Agriculture.
 - Public sector mainstreaming into the MTEF process
- b) NACC initiated a Public Sector committee on mainstreaming and drew a plan of action on Mainstreaming HIV and AIDS in MTEF process. The process was initiated with support from DFID/Futures Group and a capacity building workshop for Mainstreaming was held in March,

2006 with participation of the following sectors:

- Education
- Transport
- Health
- Public Safety Law & order
- National Security
- General economic services
- Information communication and Technology
- The ACUs were also involved in the National MTEF Sector Hearings

c) Public Sector involvement and participation in the design for TOWA was realized through a number of consultative meetings addressing external mainstreaming, networking and broad partnership development.

2.2 SUPPORT TO THE PRIVATE SECTOR

The NACC Secretariat commissioned a consultancy to develop a Private Sector Advisory Network (PSAN) and HIV and AIDS Strategy. This was advertised and a consultancy firm was selected and contracted to undertake the assignment based on the TOR. The main objective of PSAN was to develop a broad Private Sector Working Group to include the Informal Sector, Small and Medium Scale Enterprises (SMEs), and professional bodies. The PSAN Report was finally disseminated and adopted in April 2006 to a broader representation of the private sector players from all over the country.

The Private Sector was also involved in the design for the TOWA project and consultative meetings in preparation for the development of Private-Public Civil Society partnerships in HIV and AIDS programming.

2.3 SUPPORT TO THE CIVIL SOCIETY

NACC mobilized and coordinated civil society organizations for effective engagement in the national response through the Joint HIV and AIDS Programme Review (JAPR). Several consultative meetings were held with stakeholders within Nairobi and as piggy back within the regions. Meetings were held with representatives from Youth organizations, People Living with HIV and AIDS (PLWHA), People with Disabilities, Non Governmental Organizations (NGOs) Community Based Organizations (CBOs), Faith Based Organizations (FBOs), and the Private sector. Focus groups were further held with the following vulnerable groups as identified in the KNASP 2005/6- 2009/10 which include; men having sex with men, pastoralists, commercial sex workers, drug users and refugees.

NACC coordinated the Civil Society Organizations (CSOs) participation in the UNGASS meeting through the formation of task force that prepared the country position paper that was presented in the in the high level meeting held in New York.

As part of effective engagement of the Civil Society in the HIV and AIDS national response, CSO task force was set up, whose initial mandate was to ensure the development of an appropriate institutional framework to strengthen CSOs and NACC collaboration at national, provincial and decentralized level.

A national working group on drug use and HIV and AIDS has been established for organizations working on the same. The initial mandate is to carry out a drug and HIV and AIDS mapping exercise within two regions – Nairobi and Coast.

GLOBAL FUND

- Implementation of Global Fund Phase I ended on March 31, 2006. Global Fund Board had approved funding for Phase 2 but the grant was not signed.
- Several conditionalities and 'time bound' actions were given by the Global Fund Board most of which were done had been met by April/June quarter.
- NACC was serving as the secretariat of the Transition Team which was tasked by the Country Coordinating Mechanism (CCM) with developing an action plan for meeting the conditionalities given by Global Fund
- By the end of the financial year flow of funds had not been reactivated.

2.4 DEVELOPMENT AND COMPLETION OF A MEDICAL HEALTHCARE WASTE MANAGEMENT PLAN

As part of the takeoff of the TOWA project NACC together with the Ministry of Health was to oversee the Development and Completion of a Medical Health Waste Management Plan. The presentation of a Medical Health Waste Management Plan was done in a national stakeholder's workshop to disseminate on draft Medical Health Waste Management Plan. The Medical Health Waste Management Plan was completed and presented to National AIDS Control Council and Ministry of Health on the January 28, 2006.

The two organizations developed an implementation plan of action for the Medical Healthcare Waste Management Plan

2.5 Constituency AIDS Control Committees (CACCs)

All the CACC offices were furnished for occupation and Top up allowances paid to CACC coordinators.

As part of the quarterly regional supervisory visits, NACC Council members visited all regions to familiarize themselves with field operations at the decentralized NACC structures.

2.6 COMMUNITY INITIATIVE SUPPORT

During the period under review 403 projects were funded by NACC from IDA Funds and an amount of Ksh. 408,365,707/- disbursed CBOs/NGOs and FBOs. These Funds were disbursed to these organizations to cover National and Constituency proposals. Generally the funding to the community was lower than the previous period because the KHADRE Project closed on December 31, 2005 and the disbursements from the Global Fund were affected by structural issues and delay of further disbursement by Global Fund.

2.7 KENYA NATIONAL HIV AND AIDS STRATEGIC PLAN

During the Financial Year His Excellency the President signed the Kenya National HIV and AIDS Strategic Plan (KNASP) 2005/06 – 2009/10. This had been developed through a consultative process with the development partners and other stakeholders.

A brief overview of the Strategy is as follows:

- The purpose of the new KNASP is to provide an action framework for HIV and AIDS in Kenya within the internationally recognised "Three Ones" Principle.
- The Strategy underpins six core principles, particularly the adoption of the multi-sectoral approach and a focus on resolution of recognition of special groups such as the women, the youth and PLWHA who are critical in addressing HIV and AIDS.
- The goal of the KNASP is to reduce the spread of HIV, improve the quality of life of those infected and affected and mitigate the socio-economic impact of the epidemic in Kenya
- Implementation of KNASP started on July 1, 2005.

2.8 NATIONAL MONITORING AND EVALUATION (M&E) FRAMEWORK

To address the principle of the "Three Ones" agreed upon in April 2004, a National Monitoring and Evaluation Framework was launched in August 2005. The M&E framework had been developed in collaboration with stakeholders.

To ensure operationalization of the framework, the roll out of the community level subsystem was developed. The Community Based Programme Activity reporting system, (COBPAR) has the purpose of providing community level activities responding in the fight against HIV and AIDS. NACC together with partners mobilized resources to develop and rollout this system. The participating partners included GOK, DFID, UNDP and US Government.

Three levels of trainings were initiated; where the first level was to develop pools of trainers at the national office called MASTER trainers. This consisted of Field Officers (FOs), District Technical Committee (DTCs), Constituency AIDS Control Committee (CACC) Coordinators and Statistical Assistants/ Clerks. The third level that took place in July 2006 was the training of the implementers at the community level to report their activities wherever they are.

The content of the training included overview of the Strategic Plan and the Monitoring and Evaluation Framework, data recording, reporting and quality control. It was expected that a report on community level activities in the whole country would be generated by October, 2006.

For the Epidemic Review:

- A sub committee of the M&E committee usually reviews the HIV and AIDS epidemic using specially developed methodologies and software. Technical support was obtained from DFID.
- This analysis came up with new estimates on the current status of the epidemic, for the year 2005.

2.9 STRATEGY DEVELOPMENT

During the period NACC had a number of achievements in strategic development as follows:

- The study on socio-economic impact of HIV and AIDS was commissioned, with co-financing from GOK and UNDP. This was done in collaboration with stakeholders within the framework of Monitoring and Coordination Group on Mitigation of Socio-economic Impact of HIV and AIDS. The study aims at assessing the socio-economic impact of HIV and AIDS in the key sectors which include Agriculture, Health, Industry/Commerce, Transport and Communication, Education and Governance, Justice, Law and Order sector and the economy as a whole. The study findings will be key in mainstreaming HIV and AIDS in the key sectors and the economy as a whole.
- NACC through the MTEF sub-committee which is made up of various stakeholders initiated the process of mainstreaming HIV and AIDS into the government planning and budgeting (MTEF). This was carried out in close consultation with Ministry of Finance and Planning and National Development.
- Bringing together the Central Planning Units, Finance Units and AIDS Control Units of the various ministries with an aim of linking them in addressing the impact of HIV and AIDS in their ministries.
- Lobbying sectors to prioritise HIV and AIDS in order to achieve sectoral goals and objectives. This saw the NACC being awarded a slot during the MTEF Sector Hearings where a presentation on HIV and AIDS mainstreaming was made by the Permanent Secretary in the Ministry of Special Programmes.
- Sensitization of regional and district planners on mainstreaming of HIV and AIDS during regional MDG workshops organized by Ministry of Planning and National Development.
- The mainstreaming endeavour during 2005/06 had an overall achievement of increased government resource allocation to various ministries towards HIV and AIDS related activities. The total budgetary allocation increased from Ksh. 79m in 2004/05 to Ksh. 162m in 2005/06

3.0 PARTNERSHIP AND NETWORKING.

The Council continued to work with other stakeholders to make the national response a success.

During the period under review the Council received Ksh.125,648,781 from IDA for use in the KHADRE Project which was disbursed through the Project Management Reports (PMR). In addition the Council received Ksh.12,681,500 from UNDP and 2,708,526 from other sources.

The Funding received supported several activities, including:-

- Technical assistance for capacity building to CACC and DTC.
- Technical Assistance to AIDS Control Units (ACUs) for mainstreaming.
- Support to other Civil Society Organizations.
- NACC restructuring
- Support to JAPR Process
- NACC Operations

3.1 COMMUNICATION

The National AIDS Control Council (NACC) has a complex task of providing policies and strategies for resource mobilization and coordination for all the HIV and AIDS interventions in the country.

For NACC to realize its prime goal of coordination, it needs to be in constant communication with all the stakeholders.

NACC has recently embarked on a comprehensive upgrade of its current Information and Communication Technology (ICT). These include:

- Upgrade of Local Area Network (LAN) at the Head Quarters to enhance internal and external service delivery
- Linking the field offices to the headquarter through a Wide Area Network (WAN) connectivity
- Upgrade of the current analogue Private Automatic Branch Exchange (PABX) to IP-Based PABX and
- Office Automation

The new infrastructure provides better and modern ways of service delivery to NACC's stakeholders. The system facilitates the much needed communication and information sharing services that crucial in the Total War against HIV and AIDS.

A mobile phone project was launched by NACC in partnership with Danish Development Agency, Immobia and Celtel to provide the much needed information on HIV and AIDS to the general public during the period. The service enables the public to make inquiries on various HIV and AIDS issues using short text message service. The Project will make Kenyans know more about HIV and AIDS, understand the relevance and usefulness of voluntary counselling and testing and get information on how to live a full life even when infected with HIV and AIDS.

Other achievements during the period were registered in the preparation and holding of the World AIDS Day and participation in National Trade Fairs to sensitize communities on HIV and AIDS pandemic. The message for the World AIDS Day 2005 was "STOP AIDS KEEP THE PROMISE". During the day over 100 exhibitors mounted exhibition to show case their activities on prevention and management of the epidemic. The groups provided a unique opportunity to the general public to access vital information on HIV and AIDS. All of them focused on the theme of the day.

During the year NACC continued to disseminate HIV and AIDS information to the public through the electronic and print media and internal news sharing mainly through Maisha Newsletter, and Maisha bulletin.

4. JOINT HIV AND AIDS PROGRAMME REVIEW (JAPR) 2005

The Joint HIV and AIDS Programme Review (JAPR) has been institutionalized in NACC structures, and since 2002 it has provided a forum for all stakeholders to review the progress toward the delivery of the KNASP. In 2005, the fourth JAPR was held on November 30, 2005 with four objectives:

- Update stakeholders on the progress made in the implementation of KNASP 2005/6 – 2009/10.
- Enhance partnerships and collaboration among the stakeholders involved in the national response to HIV and AIDS.
- Build consensus on the national Results Framework for the period 2005/6 – 2007/8.
- Build consensus on the mechanism for the mainstreaming HIV and AIDS in the national planning processes and budgeting cycle.

This was the first JAPR when the new KNASP was under review and all the above objectives were achieved; in particular consensus was built on how to engage civil society and how to mainstream HIV and AIDS in the MTEF.

The meeting produced the Results Framework for the next two years to guide all stakeholders in the national response to HIV and AIDS.

5. NACC PERFORMANCE CONTRACT 2005/6

Since 2004/5, the Government introduced Performance Contracting in the public sector, with a view to improving

the delivery of services. NACC was included in the programme in 2005/6, and signed its first performance contract on July 5, 2005. The NACC performance contract 2005/6 consisted of three levels:

- Contract between the NAC Council and the Government, represented by the Permanent Secretary, Special Programmes.
- Contract between the Director, NACC and the Council, represented by the Chairman.
- Contract between the three Deputy Directors and the Director, NACC.

Over the last 12 months, the Council established a focal person to coordinate the implementation and reporting of the Performance Contract. Reports were submitted every 3 months and then there was an annual report. On the overall, NACC did very well on the performance targets agreed for implementation and recorded unconfirmed composite score of 2.26 out of 5.0. Efforts are being made to improve on this score in the new financial year 2006/7.

6. RESOURCE MOBILISATION

6.1 COORDINATION AND SUPPORT

The year began with scaling down of activities in anticipation of the closure of the KHADRE Project on the December 31, 2005. During the year NACC was also greatly involved in the preparatory of the new World Bank Project Total War Against AIDS (TOWA). Some of the activities included the finalization of the TOWA Operations Manual with its various components; sensitisation of the regional structures on the Project, agreeing with the government on general Governance issues on the sector and other general technical issues.

The technical discussions of the TOWA Project were held on November 2005 and the Project was expected to be discussed by the World Bank board in December 2005. This however did not happen and the Project was delayed and a detailed implementation review initiated. The Bank indicated that the Project was to be on hold until the Review was completed.

NACC also disbursed funds to organizations that had been approved and to ACUs to strengthen the IEC components within their workplaces.

No funds were received from Global Funds though this was expected.

One of the key mandates of the Council is to mobilize resources for purposes of fighting HIV and AIDS. During the period under review, the Council received funds as indicated below:-

| Source | Amount |
|---------------------|------------------------|
| Government of Kenya | Ksh. 442,500,000 |
| World Bank (IDA) | Ksh. 125,648,781 |
| UNDP | Ksh. 16,635,360 |
| Other Sources | Ksh. 2,708,526 |
| Total | Ksh.587,492,667 |

During the period, NACC hosted a DFID Scoping (exploration) mission as well as a design mission. This aimed at designing a new DFID project to take over from the current support which ends in March 2007. The Design team came up with proposals which if adapted would lead in a new project where NACC would be in

the driving seat of a project worth Pound 40 million. The funding will be in form of a grant to be channelled through the government budget.

7. CONCLUSION

In conclusion, I take this opportunity to thank the Government for the support provided. I also thank the Council Members and Development partners for making it possible to carryout my mandate. Last but not least I wish to thank all members of staff who gave me support in one way or the other during the period under review.



Prof. Alloys S. S. Orago
Ag. DIRECTOR/SECRETARY TO COUNCIL

STATEMENT ON RESPONSIBILITIES OF COUNCIL MEMBERS

The Council Members are required as per Section 14 of the State Corporations Act CAP 446, to prepare Financial Statements that give a true and fair view of the state of affairs of the Council as at the end of the financial year and of its surplus or deficit for that year.

The Council Members ensure that the Council maintains proper accounting records which disclose, with reasonable accuracy, the financial position, performance and change in the financial position of the Council. The Council Members are also responsible for safeguarding the assets of the Council.

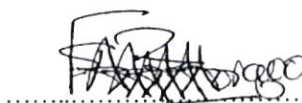
The Council Members accept responsibility of the Financial Statements which have been prepared using appropriate accounting policies supported by reasonable and prudent judgement and estimates, consistent with previous years, and in conformity with the International Financial Reporting Standards (IFRS).

The Council Members are of the opinion that the Financial Statements give a true and fair view of the state of the financial affairs of the Council as at 30th June 2006, and of its deficit for the year then ended. The Council Members further confirm the completeness of the accounting records maintained by the Council which have been relied upon on the preparation of the Financial Statements as well as on the adequacy of the internal control systems.

Prof. Miriam K. Were
Chairman

 Date 29/9/06

Prof. Alloys S. S. Orago
Ag. Director/Secretary to Council

 Date 29/9/06

REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF NATIONAL AIDS CONTROL COUNCIL FOR THE YEAR ENDED 30 JUNE 2006

I have audited the financial statements of National Aids Control Council for the year ended 30 June 2006 in accordance with provisions of Section 14 of the Public Audit Act, 2003. 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. The financial statements are in agreement with the books of account.

Respective Responsibilities of the Council and the Controller and Auditor General

The Council is responsible for the preparation of the financial statements which give a true and fair view of the National Aids Control Council state of affairs and of its operating results. My responsibility is to express an independent opinion on the financial statements based on my audit.

Basis of Opinion

The audit was conducted in accordance with the International Standards on Auditing. Those standards require that the audit be planned and performed with a view to obtaining reasonable assurance that the financial statements are free from material misstatement. An audit includes an examination, on a test basis, of evidence supporting the amounts and disclosures in the financial statements. It also includes an assessment of the accounting policies used and significant estimates made by the Council, as well as an evaluation of the overall presentation of the financial statements. I believe the audit provides a reasonable basis for my opinion.

I. Community Initiative Expenses - Kshs. 530,024,007

As disclosed in note 14 to the financial statements, funds amounting to Kshs. 530,024,007.00 were disbursed to Community Based Organisations, Non Governmental Organisations, Faith Based Organisations and Private Sector Based Organisations at community level, through the Financial Management Agency (FMA). Out of this amount Kshs. 408,365,707.00 were funds disbursed under the World Bank Project, Kenya HIV and AIDS Disaster Response Project (KHADREP) which closed on 31 December 2005 and Kshs. 121,658,300.00 under the Global Fund Project to fight HIV and AIDS, Tuberculosis and Malaria for HIV and AIDS component.

Out of the total disbursements to FMA under Global Fund, an amount of Kshs. 58,753,637 had not been disbursed to Community Implementing Organisations by the FMA as at 30 June 2006 and ought to have been disclosed as outstanding advances in the balance sheet of NACC as per accounting policy in 'G' - "Community Initiative Accounting Policy". Further according to NACC, it is the responsibility of the FMA to follow up accountability of funds disbursed to the Implementing Agencies. However, the following observations have been made from audit reports of a few of the Implementing Agencies.

i) Expenditure on Personnel & Administration

It was observed in some cases that 50% of the total grants received by the implementing agencies were spent on personnel and administration. It has, however, been explained that from inception, it was realised that some implementing agencies did not have trained personnel and administrative structures to realise the project's objectives and that their proposals and work plans with high administrative costs were approved under the project.

ii) Expenditure not Related to HIV and AIDS Activities

A total expenditure of Kshs. 3,361,500.00 was incurred by a participating institution on rent of premises - Kshs. 556,500.00.00, directors fees - Kshs. 1,230,000.00 and catering services - Kshs. 1,575,000.00. NACC has however indicated it is following up the matter with the Institution for an explanation.

iii) Purchase of Motor Vehicle

A private hospital purchased a motor vehicle valued at Kshs. 2,518,363.00 from grants from the Global Fund. The information seen indicate the hospital needed a vehicle to provide outreach VCT services and the purchase was therefore approved. The accounting and reporting procedure hand book for the project, states that "at the end of the project, the assets purchased through project funds shall remain the property of funded organisation unless otherwise prescribed in the financing agreement."

2. Outstanding Imprests

The receivables balance of Kshs. 75,821,550.00 as at 30 June 2006 includes imprests amounting to Kshs. 2,410,700.00 issued during the financial year 2000/2001 in respect of the World Aids Day. These imprests were issued to Provincial Administrators and had not been accounted for by 30 June 2006. Further, included in the receivables balance is an amount of Kshs. 1,008,252.00 being imprests which were issued to non-NACC staff out of which Kshs. 76,500.00 has been accounted for leaving a balance of Kshs. 931,752.00 still outstanding. Although management has indicated that demand letters to account for the imprests have been issued to those with outstanding imprests and it is committed to ensuring that imprests are accounted for, it is not possible to assess the chances of such recovery.

Opinion

Except for the reservation set out in the foregoing paragraphs, in my opinion, the financial statements when read together with the notes thereon, give a true and fair view of the state of affairs of the National Aids Control Council as at 30 June 2006 and of its deficit and cash flows for the year then ended in accordance with International Financial Reporting Standards and comply with the State Corporations Act (Cap. 446.)



P.N.KOMORA
CONTROLLER AND AUDITOR GENERAL

Nairobi
24 January 2007

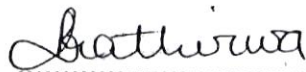
INCOME AND EXPENDITURE STATEMENTS FOR THE PERIOD ENDED JUNE 30, 2006

| | Note | 2006 Ksh. | 2005 Ksh. |
|---|------|----------------------|----------------------|
| INCOME | | | |
| Recurrent Grants from GOK | 3 | 250,000,000 | 150,000,000 |
| Development Grants from GOK | 4 | 192,500,000 | 85,623,394 |
| IDA Credit | 5 | 125,648,781 | 1,945,571,474 |
| UNDP Grant | 6 | 16,635,360 | 18,931,539 |
| Global Fund Grant | 7 | - | 284,000,000 |
| Other Funding | 8 | 2,708,526 | 4,773,525 |
| | | <u>587,492,667</u> | <u>2,488,899,932</u> |
| EXPENDITURE | | | |
| Personnel Payroll related costs | 9 | 115,020,590 | 80,877,227 |
| Other Personnel Costs | 10 | 3,300,369 | 17,675,360 |
| Gratuity | 11 | 8,908,093 | 5,272,950 |
| Administration Costs | 12 | 140,350,253 | 67,711,696 |
| Programme Activities: | | | |
| CACC Top – up allowance | | 10,089,386 | - |
| Line Ministries | 13 | 83,839,762 | 163,121,623 |
| Community Initiative A/C | 14 | 530,024,007 | 1,356,466,938 |
| IEC Materials | 15 | 36,593,965 | 14,245,018 |
| Program Management & Trg | 16 | 248,504,078 | 211,678,056 |
| World AIDS Day | 17 | 7,301,414 | 5,078,486 |
| CACC Mobilization | 18 | 1,302,537 | 7,314,365 |
| Foreign exchange loss | 19 | 463,849 | 31,737,742 |
| Depreciation Expense | | 31,086,771 | 40,148,313 |
| | | <u>1,216,785,073</u> | <u>2,001,327,774</u> |
| SURPLUS / (DEFICIT) FOR THE YEAR | | | |
| TRANSFERRED TO RESERVES | | <u>(629,292,406)</u> | <u>487,572,158</u> |


BALANCE SHEET AS AT JUNE 30, 2006

| | Note | 2006 Ksh. | 2005 Ksh. |
|----------------------------------|------|--------------------|----------------------|
| NON -CURRENT ASSETS | | | |
| Property, Plant and Equipment | 2 | 30,349,189 | 25,547,967 |
| CURRENT ASSETS | | | |
| Inventories | 20 | 4,895,327 | 1,819,918 |
| Receivables | 21 | 75,821,550 | 192,011,275 |
| Cash and Bank Balances | 22 | 369,494,713 | 867,593,640 |
| LESS: CURRENT LIABILITIES | | | |
| Staff Gratuity Payables | 23 | 30,927,501 | 28,252,771 |
| | 24 | 4,774,978 | 9,668,034 |
| NET CURRENT ASSETS | | 414,509,112 | 1,023,504,029 |
| NET ASSETS | | 444,858,300 | 1,049,051,996 |
| FINANCED BY: | | | |
| Reserve Funds | 25 | 444,858,300 | 1,049,051,996 |
| TOTAL FUNDS | | 444,858,300 | 1,049,051,996 |

Ms. B.W Gathirwa
Ag. Deputy Director/
Finance and Administration

 Date 29/9/06

Prof. Alloys S. S. Orago
Ag. Director/Secretary to Council

 Date 29/9/06

Prof. Miriam K. Were
Chairman

 Date 29/9/06

CASH FLOW STATEMENT FOR THE PERIOD ENDED JUNE 30, 2006

| | 2006 Ksh. | 2005 Ksh. |
|---|----------------------|--------------------|
| CASH FLOW FROM OPERATING ACTIVITIES | | |
| SURPLUS / (DEFICIT) FOR THE YEAR | (629,292,406) | 487,572,158 |
| Adjustments for: | | |
| Depreciation | 31,086,771 | 40,148,313 |
| Gain on Treasury Bills investment | - | (305,832) |
| Prior Year Adjustment | (156,060) | - |
| Surplus/(Deficit) before Working Capital Changes | (598,361,695) | 527,414,639 |
| WORKING CAPITAL CHANGES | | |
| Decrease in Payables | (2,218,326) | (59,090,736) |
| Decrease in Inventories | 1,819,918 | 1,412,586 |
| Decrease in Receivables | 116,189,725 | (125,433,800) |
| | 115,791,318 | (183,111,950) |
| INVESTING ACTIVITIES | | |
| Decrease in Short term Investments | - | 25,181,582 |
| Purchase of Fixed Assets | (15,528,549) | - |
| | (15,528,549) | 25,181,582 |
| NET CASH FLOW | (498,098,926) | 369,484,271 |
| Cash and Cash Equivalents at Beginning of Year | 867,593,640 | 498,109,370 |
| Cash and Cash Equivalents at End of Year | 369,494,713 | 867,593,640 |

I. SIGNIFICANT ACCOUNTING POLICIES

(A) Basis of Accounting

The financial statements are prepared under the historical cost convention.

(B) Financial Year

The Financial Year of the National AIDS Control Council is June 30, of every year.

(C) Revenue Recognition

Revenue is recognised when funds are actually received locally.

(D) Expenditure Recognition

Expenses are recognised when incurred even though payments may not have been made. This excludes expenses incurred under Community Initiative Account.

(E) Currency

The Accounts are expressed in Kenya Shillings.

(F) Foreign Currency Transactions

Transactions denominated in foreign currency are converted into local currency as follows:

- (i) Transactions, including grants and donations received, which are expressed or denominated in a foreign currency, are converted into local currency at the market exchange rate prevailing at the date of each transaction.
- (ii) Foreign currency assets and liabilities are converted into local currency at the exchange rates prevailing at the balance sheet date.
- (iii) Exchange differences arising from the conversion of foreign currency balances are dealt with through the income and expenditure statement.

(G) Community Initiative Accounting Policy

During the year, the disbursement of funds to community implementing organizations (NGOs, CBOs, FBOs), through both KHADREP and Global Fund FMAs were considered as expenses and not advances. This treatment was considered as a realistic presentation and allowed for faster absorption of the funds by the community for the fight against HIV and AIDS. However, funds still held at the FMA-level are considered as advances. The FMA has a responsibility of ensuring accountability of outstanding funds from the implementing organizations. NACC, through its accounting system, also maintains records to reflect amounts that have not been accounted for by CBOs/NGOs through the FMA.

(H) Donations

- (i) Donations related to fixed assets are presented in the reserves as deferred income and utilized in the reduction of the carrying amount of the related asset during its useful life.
- (ii) Grants or Donations received to compensate expenses for the purpose of giving immediate operational support are dealt with in the Income and Expenditure Statement in the financial year.

(I) Depreciation

Property, Plant and Equipment are stated at cost less accumulated depreciation. Depreciation is calculated on a straight-line basis at annual rates estimated to write off the carrying values of the assets over their expected useful lives.

The annual depreciation rates in use are:

| | |
|--------------------|-----|
| Motor vehicles | 25% |
| Office equipment | 25% |
| Computer equipment | 33% |
| Furniture | 20% |

2. PROPERTY, PLANT AND EQUIPMENT

MOVEMENT SCHEDULE

| | Motor Vehicles Ksh. | Computers Ksh. | Office Equipment Ksh. | Furniture & Fittings Ksh. | Total Ksh. |
|---|------------------------|-------------------|-----------------------------|---------------------------------|--------------------|
| COST | | | | | |
| As at June 30, 2005 | 47,657,131 | 55,326,755 | 53,328,480 | 26,563,251 | 182,875,617 |
| Additions during the Year | 15,382,389 | 14,099,189 | 5,672,832 | 733,582 | 35,887,993 |
| Disposals during the Year/Lost | - | (203,683) | - | - | (203,683) |
| As at June 30, 2006 | 63,039,520 | 69,222,261 | 59,001,313 | 27,296,833 | 218,559,927 |
| DEPRECIATION | | | | | |
| As at June 30, 2005 | 42,299,984 | 54,251,048 | 40,425,505 | 20,351,113 | 157,327,650 |
| Charge for Disposal | - | (203,683) | - | - | (203,683) |
| Charge for the Year | 7,370,026 | 5,258,056 | 12,602,383 | 5,856,306 | 31,086,771 |
| As at June 30, 2006 | 49,670,010 | 59,305,421 | 53,027,888 | 26,207,419 | 188,210,738 |
| NET BOOK VALUE June 30, 2006 | 13,396,511 | 9,916,840 | 5,973,424 | 1,089,414 | 30,349,189 |

3. RECURRENT GRANTS FROM GOK

These are funds that were allocated to and received by the Council from the Government to cater for recurrent costs during the financial year. These funds were utilised for Secretariat personnel emoluments, Council members' allowances and other office operations and maintenance expenses.

4. DEVELOPMENT GRANTS FROM GOK

These are funds that were allocated to and received by the Council from the Government to cater for development costs during the financial year. They comprise the Government counterpart contribution to the other funds provided by donors to carry out HIV and AIDS Programme activities. These funds were utilised to subsidize expenditures on training, consultancies, sensitization, equipment, office operations and community initiative activities.

5. IDA CREDIT

These are funds that were disbursed to the Council during the financial year from World Bank's International Development Association (IDA) as part of the proceeds of Credit No. 3415KE. The funds were utilised to carry out HIV and AIDS Programme activities such as training, consultancies, sensitization, equipment, office operations and community initiative activities.

6. UNDP GRANT

These are funds that were disbursed to the Council during the financial year from UNDP as part of the proceeds of a grant to the Government of Kenya. The funds were utilised to carry out HIV and AIDS Programme activities such as institutional capacity-building, training and consultancies.

7. GLOBAL FUND GRANT

These are funds that were disbursed to the Council during the financial year from The Global Fund as part of the proceeds of a grant to the Government of Kenya under Phase I of Global Fund Round 2 Grants. The funds were utilised to carry out HIV and AIDS Programme activities such as training, consultancies, and support to civil society & private sector community activities.

8. OTHER FUNDING

Other sources
Gain on disposal

| | 2006 Ksh. | 2005 Ksh. |
|--|------------------|------------------|
| | 2,663,183 | 4,467,693 |
| | 45,343 | 305,832 |
| | 2,708,526 | 4,733,525 |

9. PERSONNEL PAYROLL RELATED COSTS

This refers to costs incurred by NACC in payment of staff salaries and payroll-related allowances such as house allowances, commuter allowances, etc being remuneration of NACC staff members. A total of Ksh. 115,020,590 was incurred during the financial year.

10. OTHER PERSONNEL COSTS

This refers to non-payroll personnel costs incurred by NACC in payment of staff costs such as medical costs, leave allowances, mileage allowances. A total of Ksh.3,300,369 was incurred during the financial year

11. GRATUITY

This refers to the Gratuity provision for the financial year that is attributable to the gratuity accruing to contracted members of staff for the year. A total of Ksh 8,908,093 was accrued during the financial year.

12. ADMINISTRATION COSTS

| | 2006 Ksh. | 2005 Ksh. |
|---------------------------------------|--------------------|-------------------|
| Office Rent and Other Office Expenses | 57,923,264 | 31,328,761 |
| Telephone, Email, Fax & Postage | 12,545,165 | 8,600,252 |
| Travelling Expenses | 34,237,826 | 5,545,887 |
| Advertising and Exhibitions | 7,727,664 | 3,561,327 |
| Insurance | 4,123,320 | 5,410,458 |
| Audit Fees | 620,000 | 500,000 |
| General Consultancy Services | 4,893,256 | - |
| Vehicle Running Expenses | 12,702,208 | 8,017,312 |
| Council Members Expenses | 5,577,550 | 4,747,700 |
| | 140,350,253 | 67,711,696 |

13. LINE MINISTRIES Ksh. 83,839,762/-

These are expenditures incurred by the Aids Control Units to mainstream HIV and AIDS activities in the ministries. During the year, the above expenditure was incurred by the following ACUs:

| | 2006 Ksh. | 2005 Ksh. |
|---|-------------------|--------------------|
| Office of the President | 9,765,734 | 35,156,485 |
| Finance | 748,624 | - |
| Agriculture & Rural Development | - | 11,929,323 |
| Environment & Natural Resources | 3,068,000 | 4,170,364 |
| Health | 6,945,794 | 999,950 |
| Trade & Industry | 170,794 | 2,177,416 |
| Office of the Attorney General | 2,800,384 | - |
| Transport & Communication | 546,350 | 4,379,132 |
| Education, Science & Technology | - | 15,163,234 |
| Vice-President & Home Affairs | 5,046,982 | 4,884,688 |
| Lands & Settlement | - | - |
| Labour & Human Resources | 391,655 | 3,954,425 |
| Energy | 5,142,334 | 2,570,886 |
| Tourism & Information | 1,111,916 | 1,708,169 |
| Public Service Commission | - | 1,764,049 |
| Judiciary | - | 478,729 |
| Roads & Public Works | 847,610 | 4,816,744 |
| Water Resource Management | 4,013,545 | 8,216,955 |
| Gender Sports Culture & Social Services | 2,953,877 | - |
| Livestock & Fisheries | 684,964 | 25,517,098 |
| Department of Defence | 1,497,749 | - |
| Commission for Higher Education | 12,378,598 | 4,504,102 |
| Co-operatives & Marketing | - | 3,121,990 |
| Teachers Service Commission | 1,576,418 | 4,713,017 |
| Police Department | 5,818,829 | 2,005,800 |
| Administration Police | 65,000 | 2,983,795 |
| Directorate of Personnel Management (DPM) | 7,134,163 | 5,909,928 |
| Justice & Constitutional Affairs | 1,623,504 | 3,033,018 |
| Information & Communication | 3,976,986 | 8,908,630 |
| Planning | 2,177,800 | - |
| Total | 83,839,762 | 163,121,623 |

14. COMMUNITY INITIATIVE EXPENSES:- Ksh.530,024,007

These are expenditures incurred by CBOs, NGOs, FBOs and Private Sector Based Organizations, who are implementing projects at the Community level. The funds are advanced to them through FMA being Part C of the Project. The expenditures are analysed as per the strategic priority areas:-

| | 2006 Ksh. | 2005 Ksh. |
|--------------------------------------|--------------------|----------------------|
| Prevention & Advocacy | 149,476,395 | 909,945,108 |
| Treatment, Care & Support | 38,515,066 | 59,758,439 |
| Mitigation of Social-economic impact | 220,374,246 | 179,973,657 |
| Monitoring, Evaluation & Research | - | 1,147,817 |
| Global Fund HIV and AIDS activities | 121,658,300 | 205,641,917 |
| | 530,024,007 | 1,356,466,938 |

15. IEC MATERIALS

This refers to costs of producing HIV and AIDS Information, Education and Communication materials and related expenditure. This forms the advocacy function of NACC. A total of Ksh.36,593,965 was incurred during the financial year.

16. PROGRAMME MANAGEMENT & TRAINING ACTIVITIES

| | 2006 Ksh. | 2005 Ksh. |
|---------------------------------|--------------------|--------------------|
| CODA Management (KHADREP FMA) | 117,210,883 | 86,987,880 |
| UNDP Training | 4,921,047 | 11,371,654 |
| Global Fund Training | 138,825 | 16,336,531 |
| KHADREP Training | 75,114,655 | 62,985,803 |
| Ernst & Young (Global Fund FMA) | 12,037,489 | 12,502,955 |
| Advocacy Activities | - | 10,802,114 |
| Other Programme Management | 39,081,179 | 10,691,118 |
| | 248,504,078 | 211,678,056 |

17. WORLD AIDS DAY

This refers to costs incurred by NACC during the commemoration of the World AIDS Day, including its preceding activities. This is part of the advocacy function of NACC. A total of Ksh. 7,301,414 was incurred during the financial year.

18. CACC MOBILIZATION

This refers to costs incurred by NACC in mobilizing communities to implement HIV and AIDS activities. This is part of the advocacy function of NACC. A total of Ksh.1,302,537 was incurred during the financial year.

19. FOREIGN EXCHANGE LOSS

This refers losses incurred as a result of fluctuations in exchange rates, as disclosed in Note I (F) above. This has been primarily between the US Dollar and the Kenya Shilling, whose genesis is the use of the Off-shore Special Account which is maintained in US Dollars. Transfers of Credit proceeds from World Bank-IDA are effected in US Dollars as well. The net effect of the foreign currency fluctuations during the financial year yielded a net foreign exchange loss of Ksh 463,849. The fluctuations during the financial year were particularly volatile.

20. INVENTORIES

This refers to the value of stores items such as stationeries and other consumables unused as at the end of the financial year-end. The valuation is done at cost. The value of the inventories was Ksh.4,895,327 as at the financial year-end.

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED JUNE 30, 2006 (continued)

21. RECEIVABLES

| | 2006 Ksh. | 2005 Ksh. |
|-----------------------------|-------------------|--------------------|
| Advances to CACCs | 28,924,746 | 26,401,284 |
| Advances to World AIDS Day | 2,410,700 | 2,460,700 |
| Advances to ACU's | 5,408,732 | 56,028,222 |
| Advances to PACCs/FOs | 4,766,574 | 13,036,428 |
| Advances to DACCs/DTCs | 7,245,558 | 1,944,766 |
| Advances to FMA for CIA | 10,089,655 | 77,671,885 |
| Advances to CBO Manual Test | 6,341,994 | 2,311,546 |
| Imprest Control Account | 2,446,999 | 4,020,861 |
| Other Advances and Deposits | 8,186,593 | 8,135,584 |
| | 75,821,550 | 192,011,275 |

22. CASH AND BANK BALANCES

| | 2006 Ksh. | 2005 Ksh. |
|-------------------------------|---------------------------|---------------------------|
| Special Account (off-shore) | 3,284,598 | 680,136,398 |
| GOK Operating Account | 63,763,409 | 47,603,681 |
| KHADREP Operating Account | 225,935,448 | 13,836,635 |
| UNDP Operating Account | 5,172,201 | 2,891,901 |
| Global Fund Operating Account | 594,344 | 90,387,660 |
| Gratuity Fund Account | 70,653,235 | 32,568,536 |
| Cash in hand | 91,478 | 168,830 |
| | <u>369,494,713</u> | <u>867,593,640</u> |

23. STAFF GRATUITY: Ksh. 30,927,501

All senior employees are on a contract each drawing a gratuity of 31% of the basic salary payable on pro rata basis, hence the need to set aside such funds to be paid when they fall due. These funds have been separated from the operational funds.

24. PAYABLES

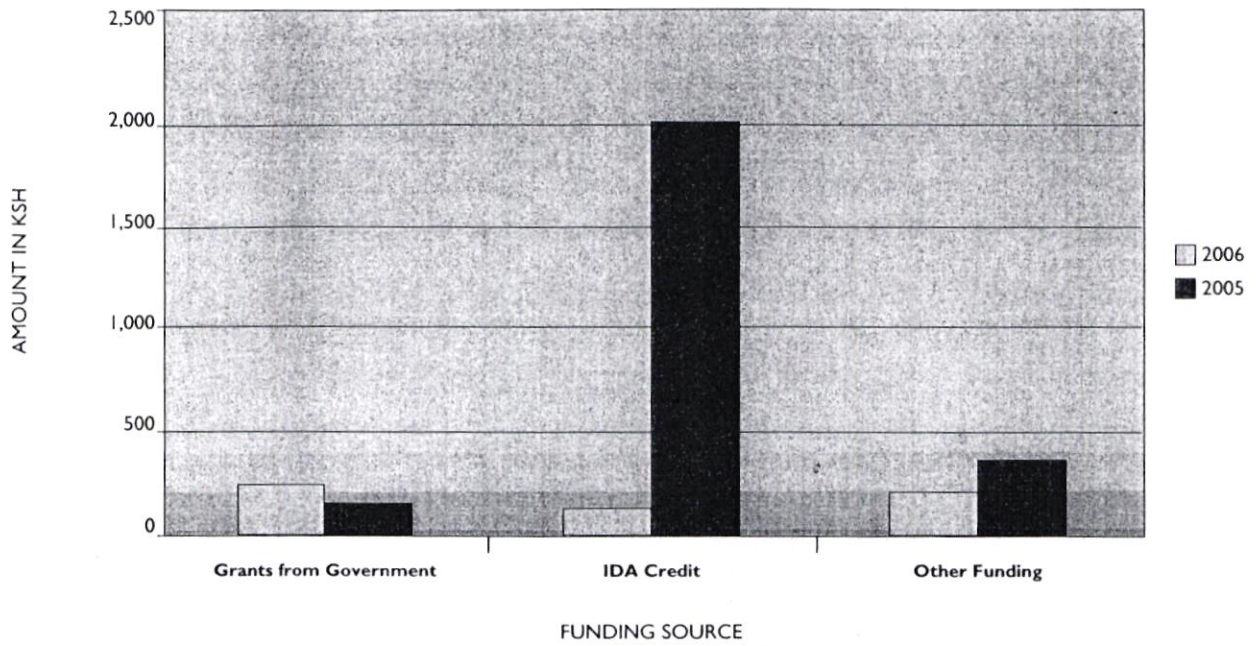
| | 2006 Ksh. | 2005 Ksh. |
|----------------|-------------------------|-------------------------|
| Audit Fees | 1,200,000 | 1,500,000 |
| Other Payables | 3,574,978 | 8,168,034 |
| | <u>4,774,978</u> | <u>9,668,034</u> |

25. RESERVE FUNDS: Ksh. 444,858,300

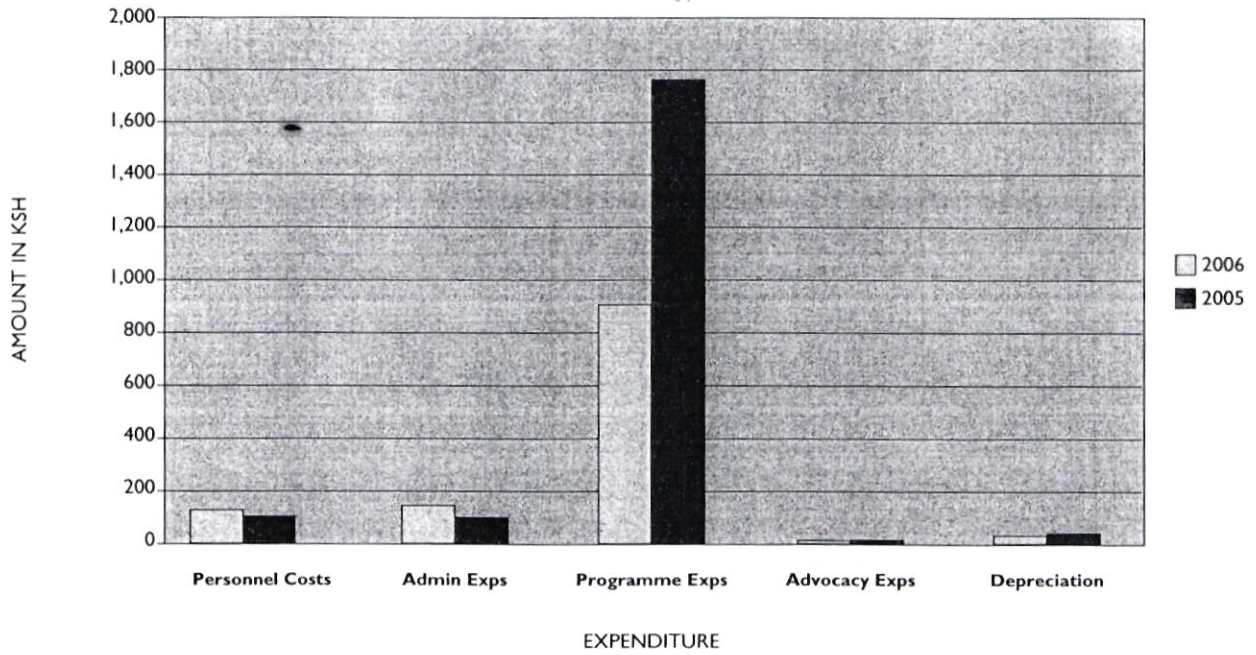
This includes Accumulated Reserves from the previous years and donations in kind which have been recognised as stated in Note 1(H) above, totalling Ksh 25,254,770. The donations are from IDA-KHADRE Project. The movement of the reserve funds was as follows:

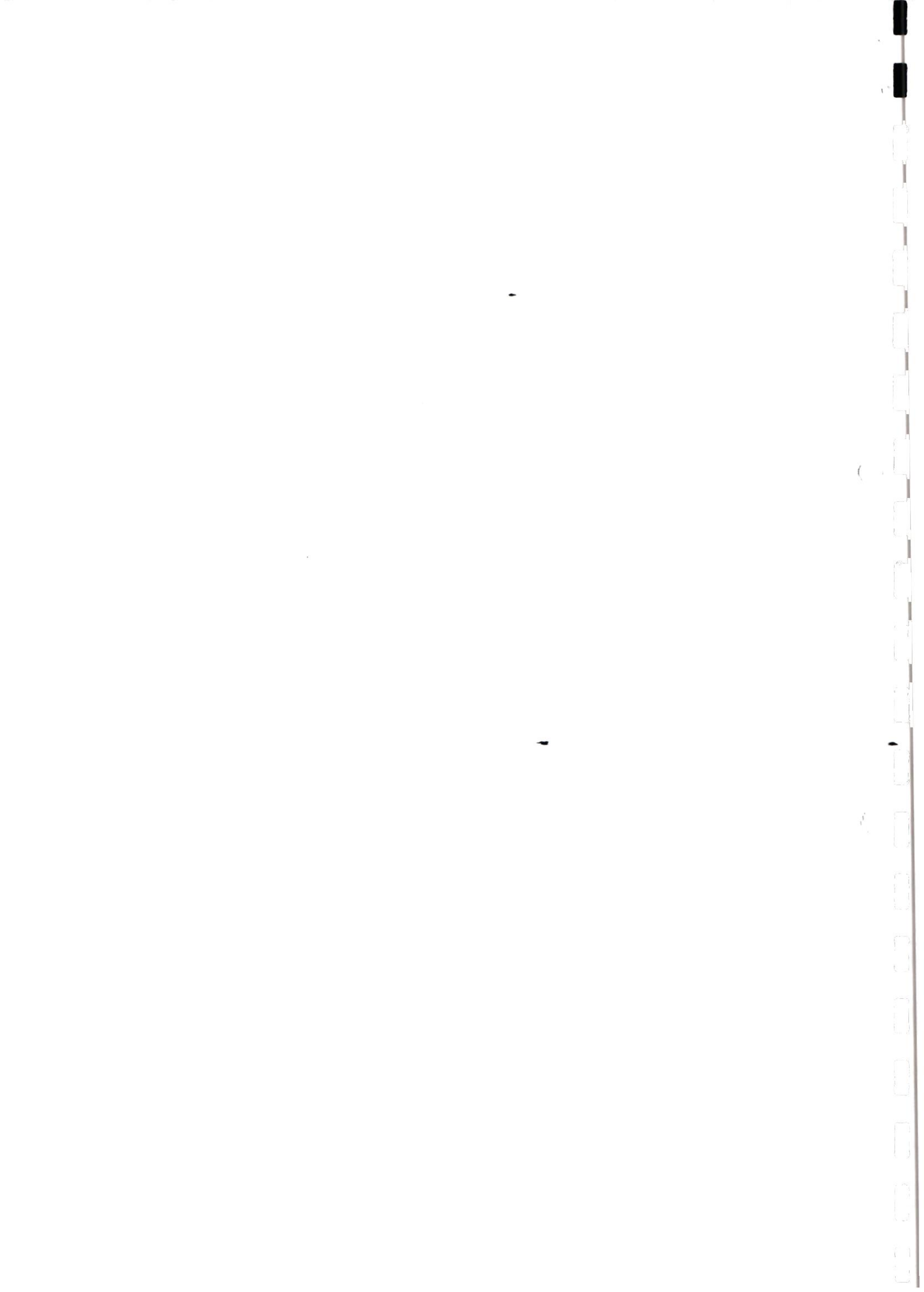
| | 2006 Ksh. | 2005 Ksh. |
|---------------------------|---------------------------|-----------------------------|
| Balance B/F | 1,049,051,996 | 557,082,867 |
| Prior Year Adjustments | (156,060) | - |
| Add: Deficit for the year | (629,292,406) | 487,572,158 |
| Add: Other Donations | 25,254,770 | 4,396,971 |
| Balance C/F | <u>444,858,300</u> | <u>1,049,051,996</u> |

SOURCES OF FUNDS

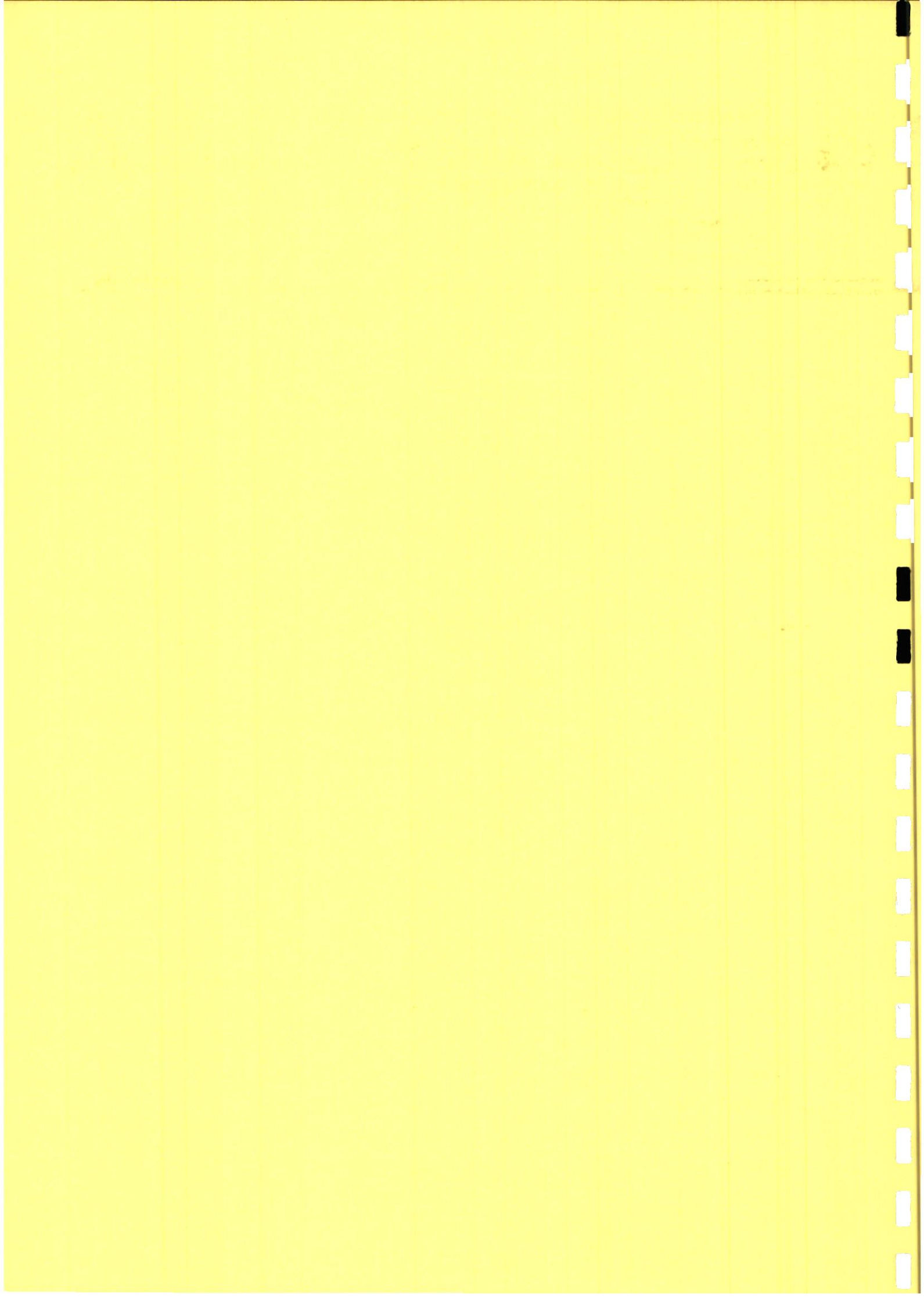


USES OF FUNDS





NACC RESPONSE





OFFICE OF THE PRESIDENT
MINISTRY OF STATE FOR SPECIAL PROGRAMMES
NATIONAL AIDS CONTROL COUNCIL

Telephone: 020 - 2896000 / 2715144 / 2711261
Hotline: 020 - 313000
Toll-Free: 0800 720007
Fax No. 020 - 2711072 / 2711231
E-mail: communication@nacc.or.ke
Website: www.nacc.or.ke

Landmark Plaza
8th and 9th Floor
Argwings Kodhek Road
P.O. Box 61307 - 00200
NAIROBI

When replying please quote:

THE NACC RESPONSE TO QUERRIES RAISED BY THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2006

1. COMMUNITY INITIATIVE EXPENSES

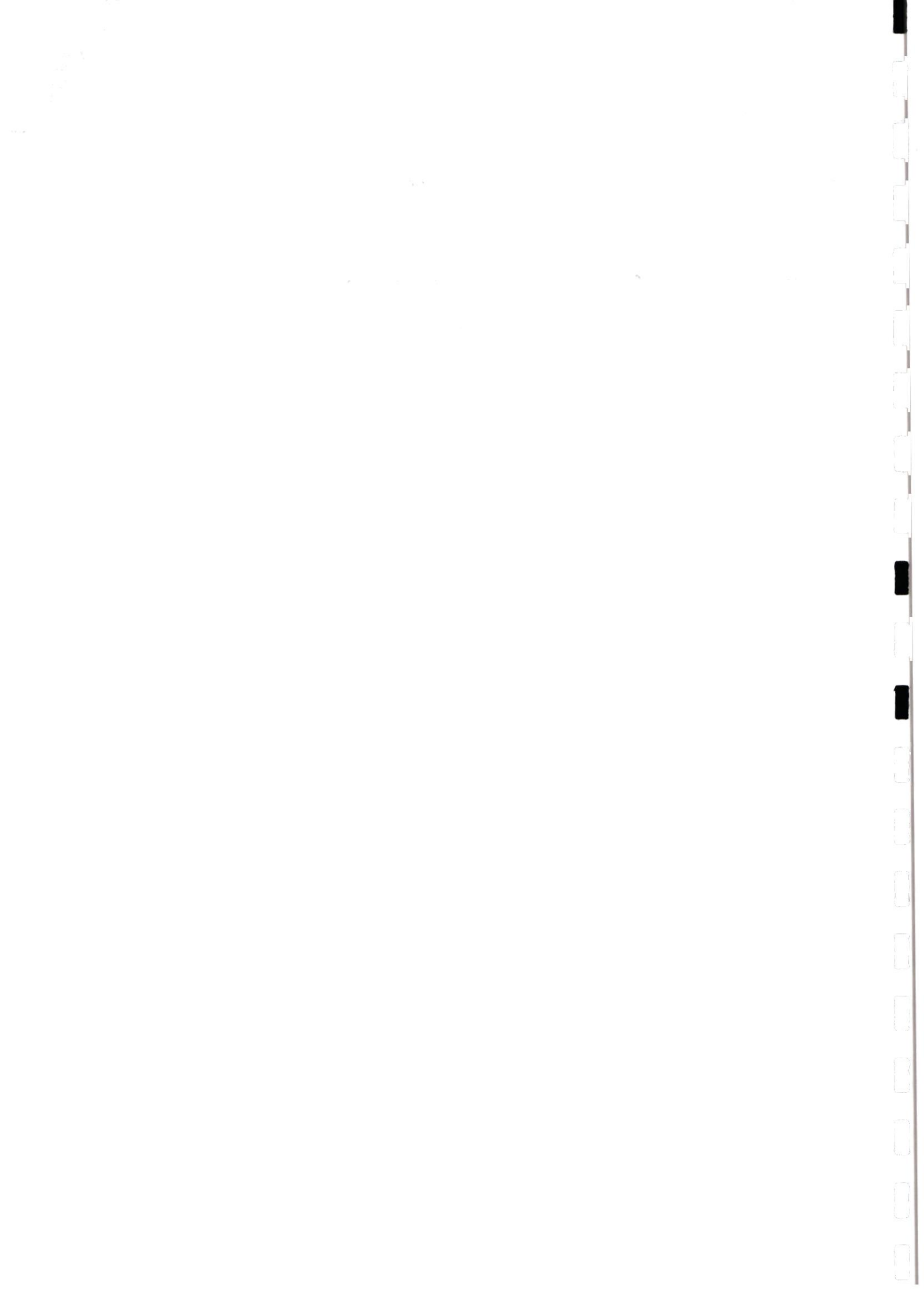
A total of Ksh. 530,024,007 was reflected in the financial statements for the period ended June 30, 2006, as Community Initiative expenses. The funds were disbursed to the NGOs, CBOs, FBOs and the Private Sectors through Financial Management Agency (FMA). Out of this amount Ksh. 408,356,707 were disbursed under the World Bank Project, Kenya HIV and AIDS Disaster Response Project (KHADREP) which closed on December 31, 2005 and Ksh. 121,658,300.00 under the Global Fund Project, to fight AIDS, Tuberculosis and Malaria, for the HIV and AIDS component and the amount equivalent to Kshs.58, 753,637 which was a single requisition from FMA is included in the amount that was finally disbursed to project sub-implementers.

i) Expenditure on Personnel and Administration

From the review of the financial statement on Global Fund, it was noted that expenditure on personnel and administrative expenses was more than 50% of the implementing organizations total income. It is true that the intention of funding these organizations was to help reduce the spread of HIV and provide Care and Support for the infected and affected. It was realized from the inception of the project that CSOs did not have trained personnel and administrative structure to realize the objective of the project. That is why their proposals and work plans with high personnel and administrative costs were approved under KHADREP and Global Fund.

The Global Fund supported the Fight of TB, Malaria and HIV and AIDS through Public-Private Partnership. This partnership was not limited to formal organizations only. In some case, Community Based Organizations partnering in the Fight against HIV and AIDS in some cases were informal organizations such as self help groups and women groups. The agreement with the donor was that funds received by the government were

Working towards a HIV Free Society



to be released to the NGOs/CBOs through FMA to ensure their involvement in project implementation.

In the FMA assessment of the organizations before funds disbursement, it was realized that in some cases formal structures did not exist. The FMA requested the organizations to have physical address, open separate bank accounts for the project and recruit qualified staff who would maintain Project accounts among other requirements. Though this was necessary for tracking of the funds and monitoring and evaluation of the project, it involved additional administrative costs. This situation was discussed with the NACC and the donors and the workplan revised and approved to capture the requirements based on each organizations weaknesses and strengths. This was done to start off the organizations and the situation was not expected to continue since those initial investments would roll over in subsequent years of project implementation.

The other reason for high administrative cost was that some of the organizations were health facilities offering Anti-Retroviral Therapy (ART), Voluntary Counseling and Testing (VCT), and Prevention of Mother To Child Transmission (PMTCT) services which required large administrative and personnel costs. In such circumstances the cost of the Medical Staff providing these services may be classified as administrative or personnel, while it was not possible to provide the services in any other way. In delivery of services for HIV and AIDS, use of medical personnel and other administrative cost are necessary e.g in providing VCT services the counsellor and laboratory staff were the key players and there may be minimal or no cost going to drugs or reagents.

Under the current TOWA project, administrative costs are pegged at maximum of 15% of the total approved budget/workplan.

ii) Expenditure not related to HIV and AIDS Activities.

This amounts related to amounts that were observed as being ineligible by independent auditors appointed by NACC to review the Global Fund project implementation by Makini Schools. These included rents of premises Kshs. 556,500, directors fees Kshs. 1,230,000 and catering services Kshs. 1,575,000.

The issue was subsequently cleared given the expenditures were in Makini's Global Fund CSO Round 2 approved work plan.

iii) Purchase of Motor Vehicles

In the multi-sectoral approach for fighting HIV and AIDS through funds from the Global Fund all sectors were represented with equal opportunities for funding. The Melchizedek Hospital although private qualified for funding for its approved work plan.

The need to purchase a vehicle for the Hospital was imperative to enhance the achievement of objectives stipulated in the approved work plan which were to carry out P.M.T.C.T activities and provide outreach VCT services which would have otherwise not been possible without a vehicle.

The project grant agreement had indicated that "At the end of the project, the assets purchased through project funds shall remain the property of the funded organization unless otherwise prescribed in the financing agreement". In this case, there was no provision for the Government taking custody of the project vehicle at the end of the project. Further, phase 2 of the project had just been signed to run for another three years and the organization was still going to use the vehicle in project implementation.

iv) OUTSTANDING IMPRESTS

The accounts receivable balance of Ksh. 75,821,550 includes an imprest of Ksh.2,410,700 issued in 2000/2001 in respect of World AIDS Day to Provincial Administrators though this amount was recorded as imprest, the district Commissioners were not requested to account for it. Letters have since been written to the DCs to account for the funds but because of the time lapse and changes of staff it has not been possible to recover funds.

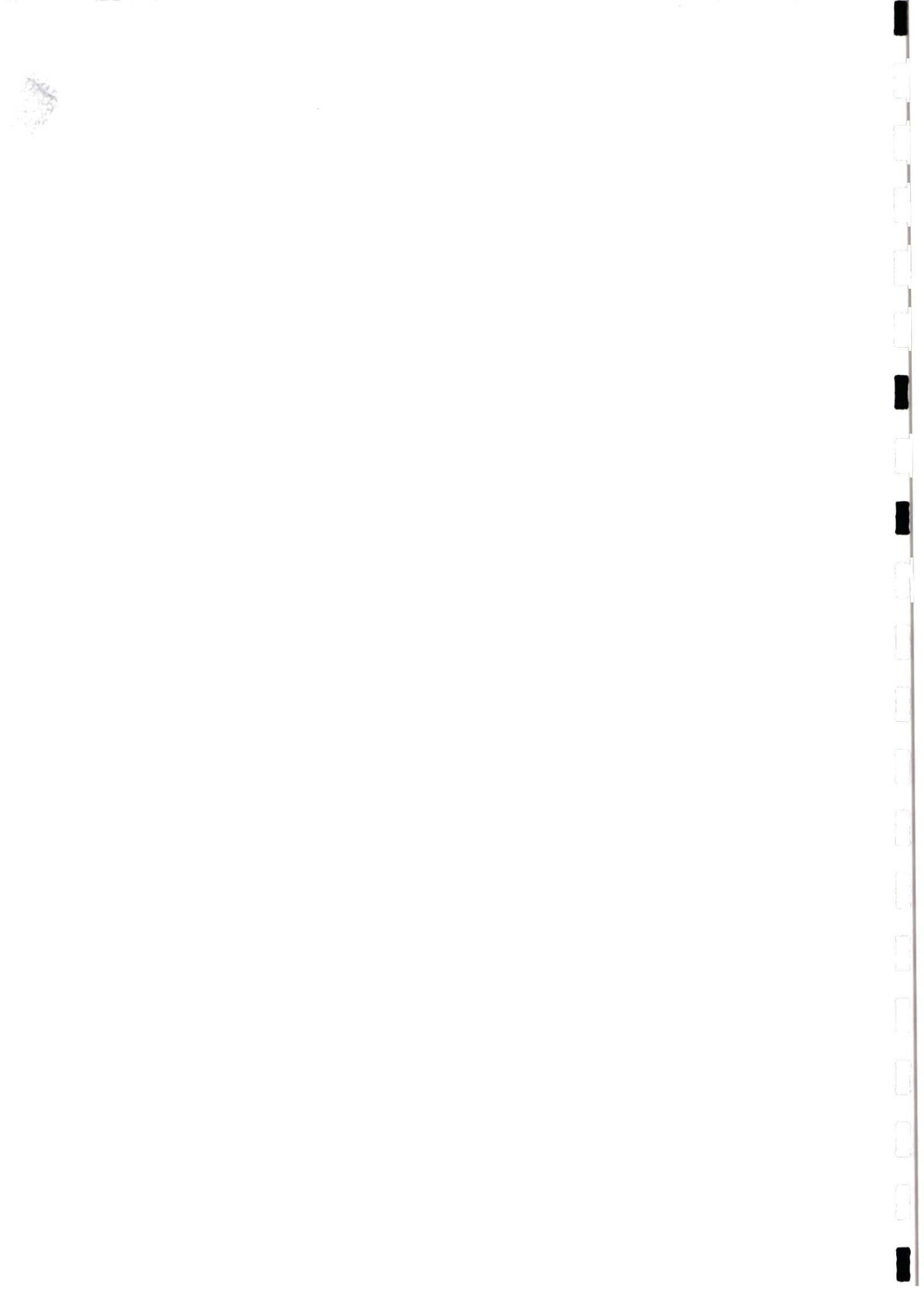
Out of the outstanding imprest of Ksh.1,008,252 as at June 30, 2006 which was imprest to non-staff, a total of Ksh. 76,500 has been accounted for leaving a balance of Ksh. 931,752. Letters were written by Management to those holding these outstanding imprests demanding accountability or refund. (Copies of letters are herewith enclosed)



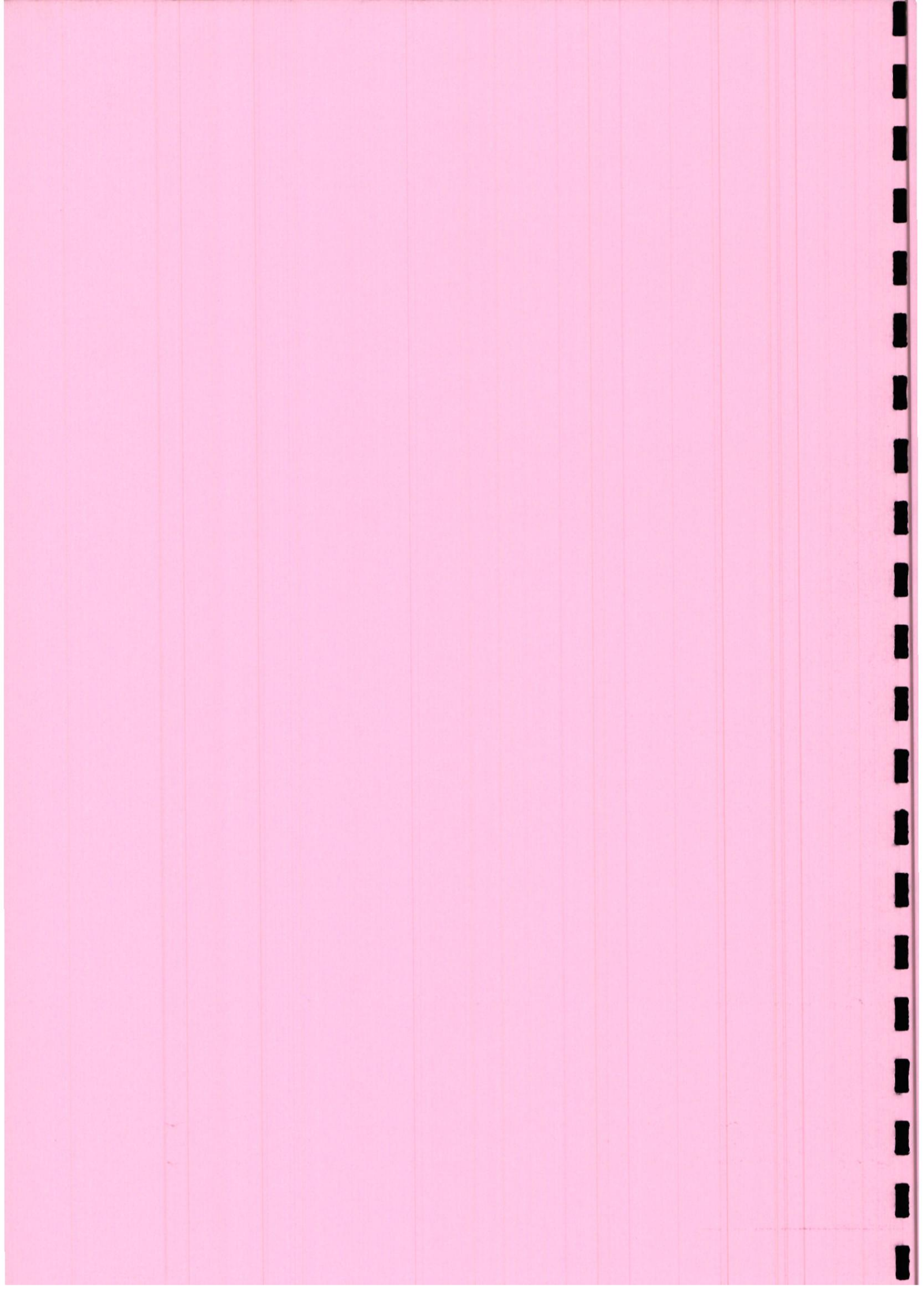
Prof. Alloys S. S. Orago

Director

August 21, 2013.



ii) Expenditure not related to HIV and AIDS Activities.



1A/3/77

159

Makini Schools

HIV/AIDS Project

P. O. Box 21784-00505, Nairobi, Tel: 254-020-573348



② Action taken
C Kinoti
04/07/07
28th June 2007
Telephone conversation with Mrs Okelo on the same.

National Aids Control Council
P.O. Box 61307
Nairobi

① Caroline
Let us discuss
ASD
02/7/07

Att: Ms. Caroline Kinoti

Dear Madam,

Re: Authority to Implement Our Project Work Plan in Advance.


We write to kindly seek your authority to start implementation of our project work plan in June, pending disbursement of funds.

This is because we work with schools and if we do not do preparatory work now, schools will start their end term examinations and close for the holidays. Our activities can only be undertaken during term time.

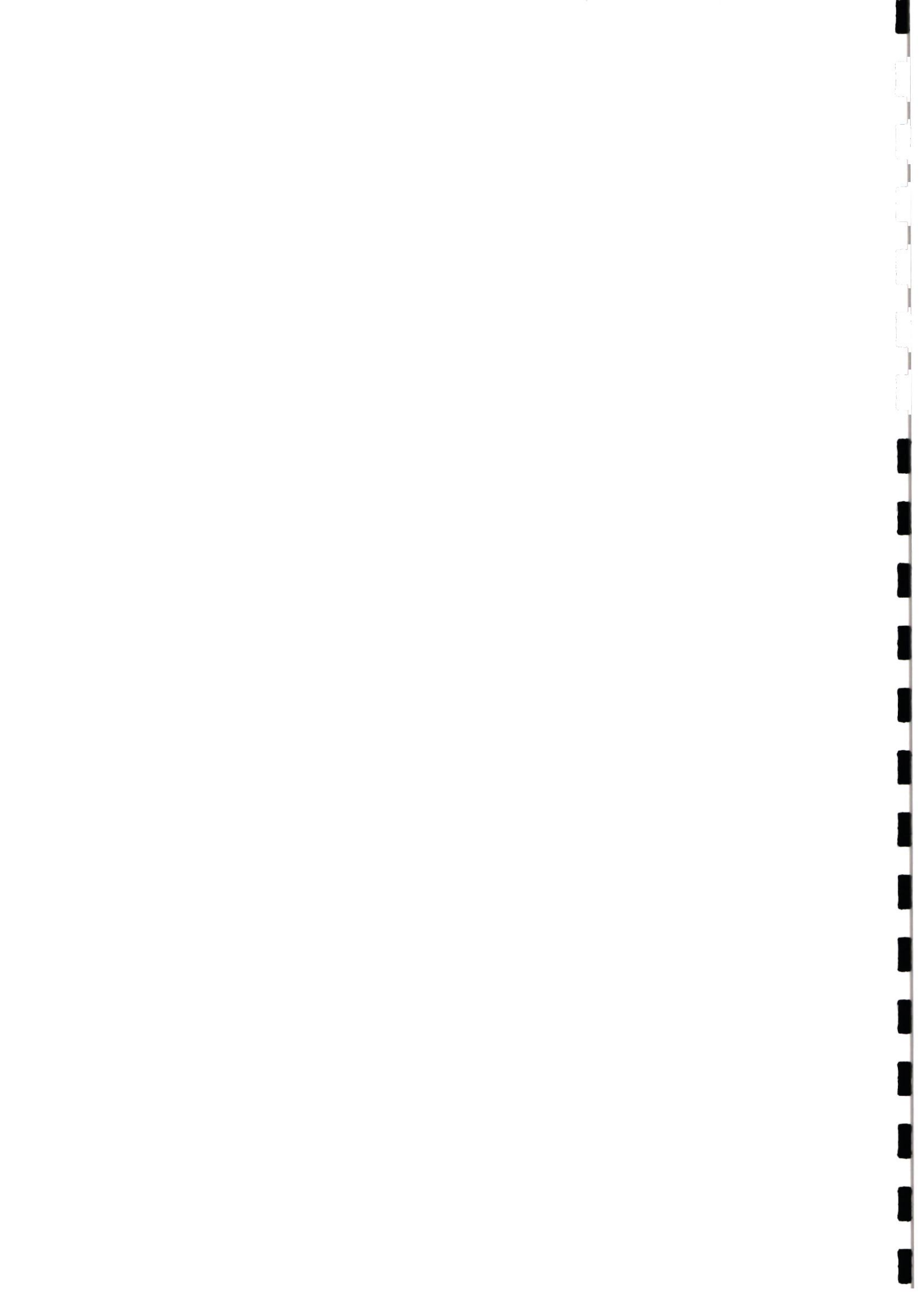
We shall be grateful for your formal authority and confirmation that expenses incurred during this exercise will be paid when funds are disbursed.

We look forward to your urgent response.

Yours faithfully,


Mrs. Mary Okelo
Director





56

23/2/07
Carol
I have studied and advised
My expectation was that the management
by the mentioned party
mentions by a Haching
documents to
letters B/12/2

Makini Schools

NURSERY, PRIMARY, SECONDARY, IB & COLLEGE

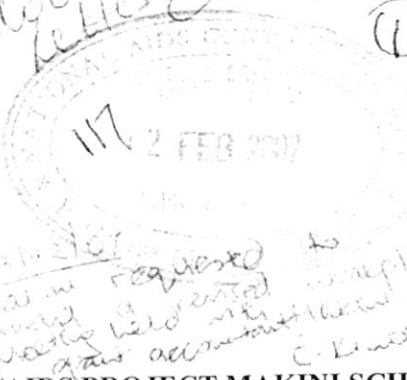


MAKINDI ROAD,
THOMPSON ESTATE

P. O. Box 21784, 00505,
Nairobi
Tel: 3874950, 3877164, Fax: 3870167
E-mail: info@makinischool.com
8th February 2007

Dear Prof. Orago,
I received
Dr. Alloys Orago

Prof Alloys Orago,
Director,
National Aids Control Council,
Chancery Building,
Nairobi.



Caroline Kinoti
Please take appropriate
action.

ASSORT
09/2/07

Dear Prof. Orago,

RE: GLOBAL FUND II HIV/AIDS PROJECT MAKINI SCHOOL LIMITED MANAGEMENT LETTER

We acknowledge receipt of the management letter dated 26th July 2006 which we received on 8th February 2007.

We wish to clarify the following points in the letter

4. CONFLICT OF INTEREST

The question of conflict of interest was cleared when approval was sought and granted by NACC for provision of services by Makini. We followed the laid down procurement procedures. The environment at Makini School was best suited for the teachers and school children as opposed to a commercial institution.

5. STATUTORY DEDUCTIONS

Statutory deductions were made and submitted and we have documentary support.

6. VALUE FOR MONEY

The school offered high quality catering services at the lowest quoted prices and participants expressed satisfaction with the services. This enhanced the value for the money for the beneficiaries. The auditor's argument that value for money was affected by Makini provision of services is not correct because other providers would have been paid more than what Makini charged.

5 HTS
See the Auditor's
Comments below
The letters being
are not in
the file
nor have we
received the
clearance
report from
FMA what
indicates
that this
with
approve
W.P.
Bury

Enclosed please find Global Fund CSO Round 2 Year III Work Plan.

Kindly acknowledge receipt.

Yours faithfully

Mrs. Mary Okelo
Director

2/12/2/07 DD FDA
Kindly advise I think this
is about the Audit queries
Dr. Alloys
Okelo

4 DD F&A
We seem to have no case
as documents/letters opposing
plan and to Makini to
see. next phase 12/17 of 25/05
has also
The case is cleared
look plan can
to point areas
costs of vent,
remuneration &
2/2/07

GLOBAL FUND CSO ROUND 2 YEAR III WORK PLAN

Name of Organization Makini School Limited

Place of Implementation 8 Divisions of Nairobi

Name of Contact Person Horace Awori/Lucretia Kibukosya

Telephone Number 0721-732609 / 3874950 Ext 230 / 3875006

info@makini-school.com, horace_awori@yahoo.com

Project Goal:

To help reduce HIV prevalence by increasing knowledge and awareness of HIV/AIDS through advocacy and implementation of programs in schools in Nairobi Province

Specific Project Objectives:

To provide HIV/AIDS information and knowledge to teachers and students in Nairobi by setting up Health Clubs in their respective schools during the duration of the Project



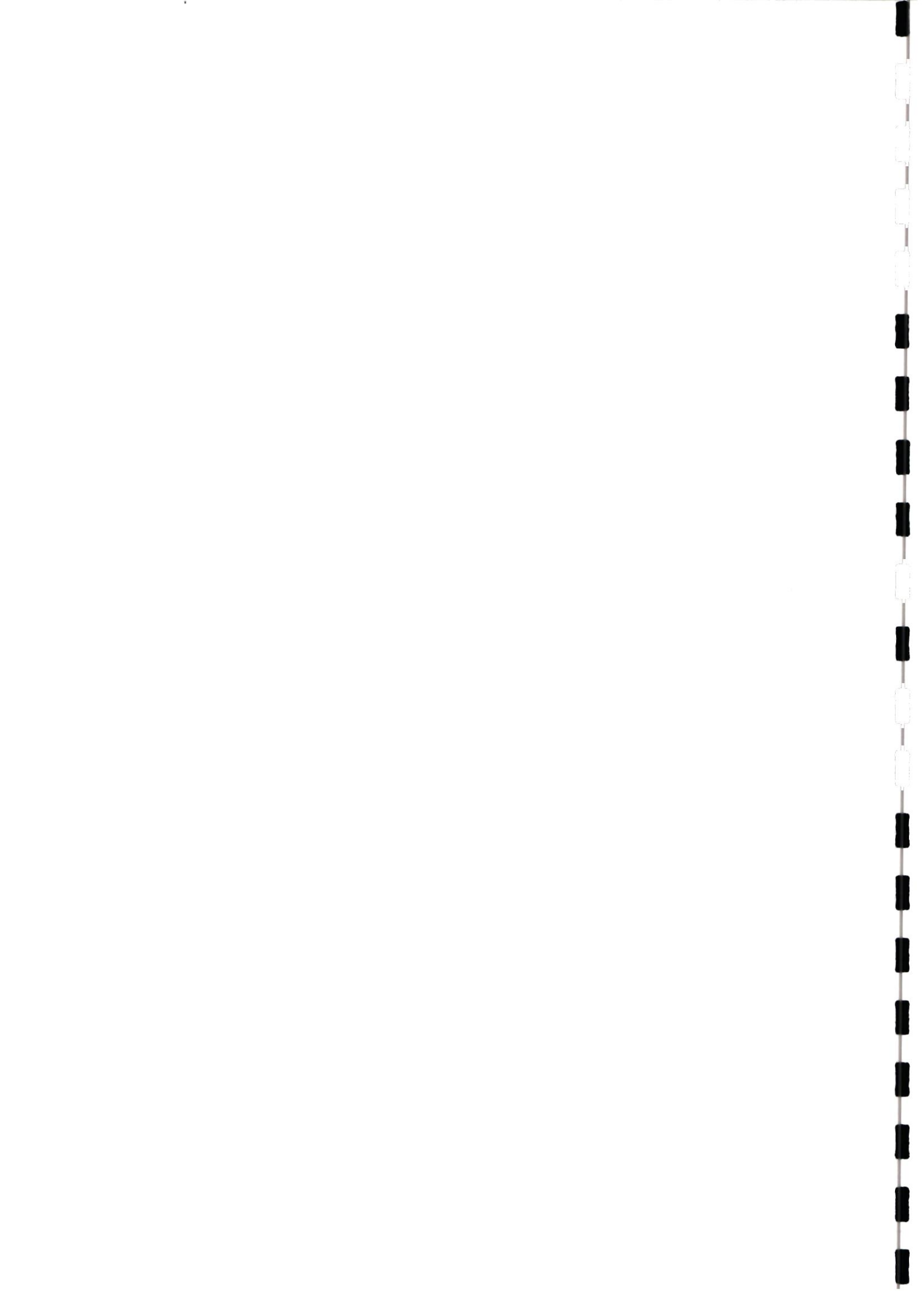
| Strategy | Planned Activities | Output Indicator | Budget | MONTH | | | | | | | | | | | | Means Of Verification | | |
|--|---|---|---|-------|---|---|---|---|---|---|---|---|----|----|----|-----------------------|--|-------------------------|
| | | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | | |
| To set up 100 Health Clubs in schools in Nairobi | Request schools to set up Health Clubs by calling and follow up visits | Number of schools contacted and visited | @ 1000/= per school X 100 schools = 100,000/= | X | X | | | | | | | | | | | | Assumptions 1. All schools contacted will agree to set up Health Clubs. | A signed consent letter |
| | | | | | | | | | | | | | | | | | | |
| | One day orientation seminars for 250 Health Club patrons and coordinators | No. of patrons who attended | 250 patrons 1500/= per person = 375,000/= | X | | | | | | | | | | | | | 1. All the Health Clubs have been set up 2. Participants agree to attend the orientation. | Signed attendance list |
| | | | | | | | | | | | | | | | | | | |
| | Launching of health clubs and visits to monitor and evaluate the clubs | No. of schools launched No. of schools visited | 5000/= per school x 100 schools = 500,000/= | X | X | X | X | X | X | X | X | X | X | X | | | All the Health Clubs have been set up | Signed list |
| | | | | | | | | | | | | | | | | | | |



| Strategy | Planned Activities | Output Indicator | Budget | MONTH | | | | | | | | | | | | Assumptions | Means Of Verification | |
|----------|---|-----------------------------------|---|-------|---|---|---|---|---|---|---|---|----|----|----|-------------|---------------------------------------|---|
| | | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | | |
| | Supply of educational and training materials including audio visual and print media | No. of schools supplied | @16,000 per school x 100 schools = 1,600,000 | X | X | | | | | | | | | | | | Availability of education material | 1. Asset register 2. Physical count |
| | Football Tournament to create awareness in primary schools | No. of schools participating | 500,000 | | | | | | | | | | X | X | | | Schools agree to participate | 1. Adverts 2. Invitations 3. Signed commitments 4. Footage |
| | Debating Competition on HIV/AIDS topics in secondary schools. | No. of schools participating | 200,000/= | | | | X | | | | | | | | | | Schools agree to participate | 1. Adverts 2. Invitations 3. Signed commitments 4. Footage |
| | Materials for Drama/Poetry/ Dance and song festivals in 100 schools | No. of schools participating | 100 schools x 15,000/= per school = 1,500,000/= | | X | X | X | X | X | X | X | X | X | X | X | X | All the Health Clubs have been set up | 1. Reports 2. Signed visits 3. Footage |
| | Mobile theatre to perform in various school functions | No. of school functions performed | 300,000/= | | | | X | X | X | X | X | X | X | X | X | | All the Health Clubs have been set up | Footage |



| Strategy | Planned Activities | Output Indicator | Budget | MONTH | | | | | | | | | | | | Assumptions | Means Of Verification |
|----------|--|-----------------------------------|--|-------|---|---|---|---|---|---|---|---|----|----|----|-------------------------------|---|
| | | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | |
| | Set up and run resource and counselling centre and creation of a Website | Set up and run centre and Website | 350,000 | X | X | X | X | X | X | X | X | X | X | X | | Disbursement of funds | 1. Visiting the centre 2. Log on to the cite |
| | Participation at the Nairobi Show to reach out to schools with messages for Abstinence and stigmatization We intend to reach 10,000 students | No. of students reached | 300,000 | | | | | | | | | | | | | Disbursement of funds | Signed visitors book |
| | 4 workshops of 50 participants to be held towards end of project period review work of clubs | No. of participants | 200 participants x 1500/= per person = 300,000/= | | | | | | | | | | | | | Health Clubs have been set up | 1. Signed attendance list 2. Footage |



| Strategy | Planned Activities | Output Indicator | Budget | MONTH | | | | | | | | | | | | Assumptions | Means Of Verification | |
|--|--|------------------|--|-------|---|---|---|---|---|---|---|---|----|----|----|-------------|-------------------------------|----------|
| | | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | | |
| | End of project evaluation and a report by a consultant | Report produced | 300,000/= | | | | | | | | | | | X | X | X | Health clubs have been active | Reports |
| Coordination and management support activities | Office rent Office overheads Supplies, stationery, postage, telephone, airtime, consumable | | Rent 636,000/= Other overheads 370,000/= Total 1,006,000 | X | X | X | X | X | X | X | X | X | X | X | X | X | Disbursement of Funds | Receipts |





MAKINI SCHOOLS APPEAL

Introduction:

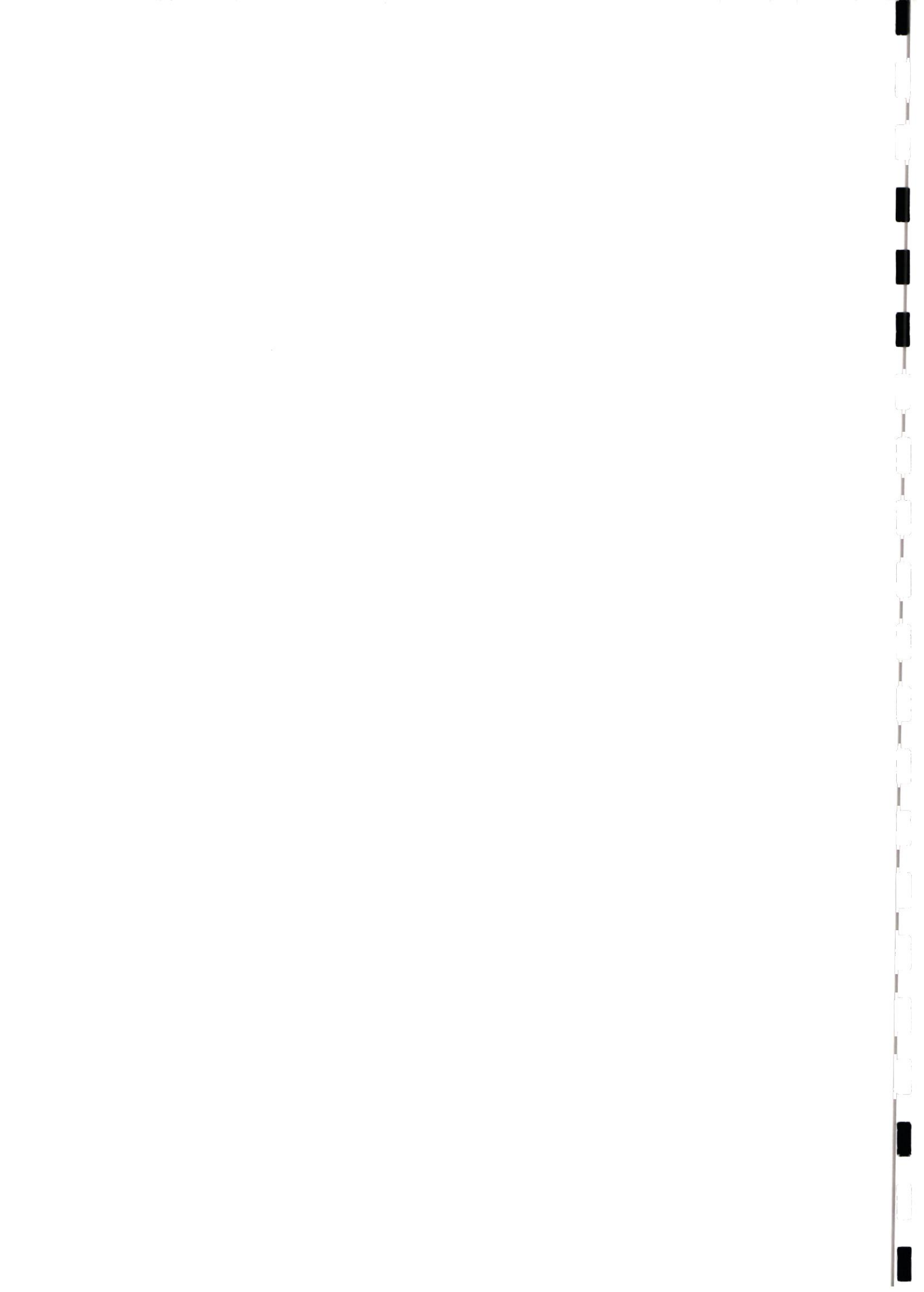
The just concluded consultancy to review Global Fund Round 2 Phase 1 Implementation and review Phase 2 Implementers' workplans to align them to KNASP recommended that Makini Schools be NOT funded in Phase 2, citing fundiciary impropriety by the implementer. The organization through their Director Mrs Okelo appealed against this recommendation to the Director of NACC on February 1st 2007, and the appeal was heard by Dr Francis Muu and Caroline Kinoti both of the Technical Support Division.

Submissions

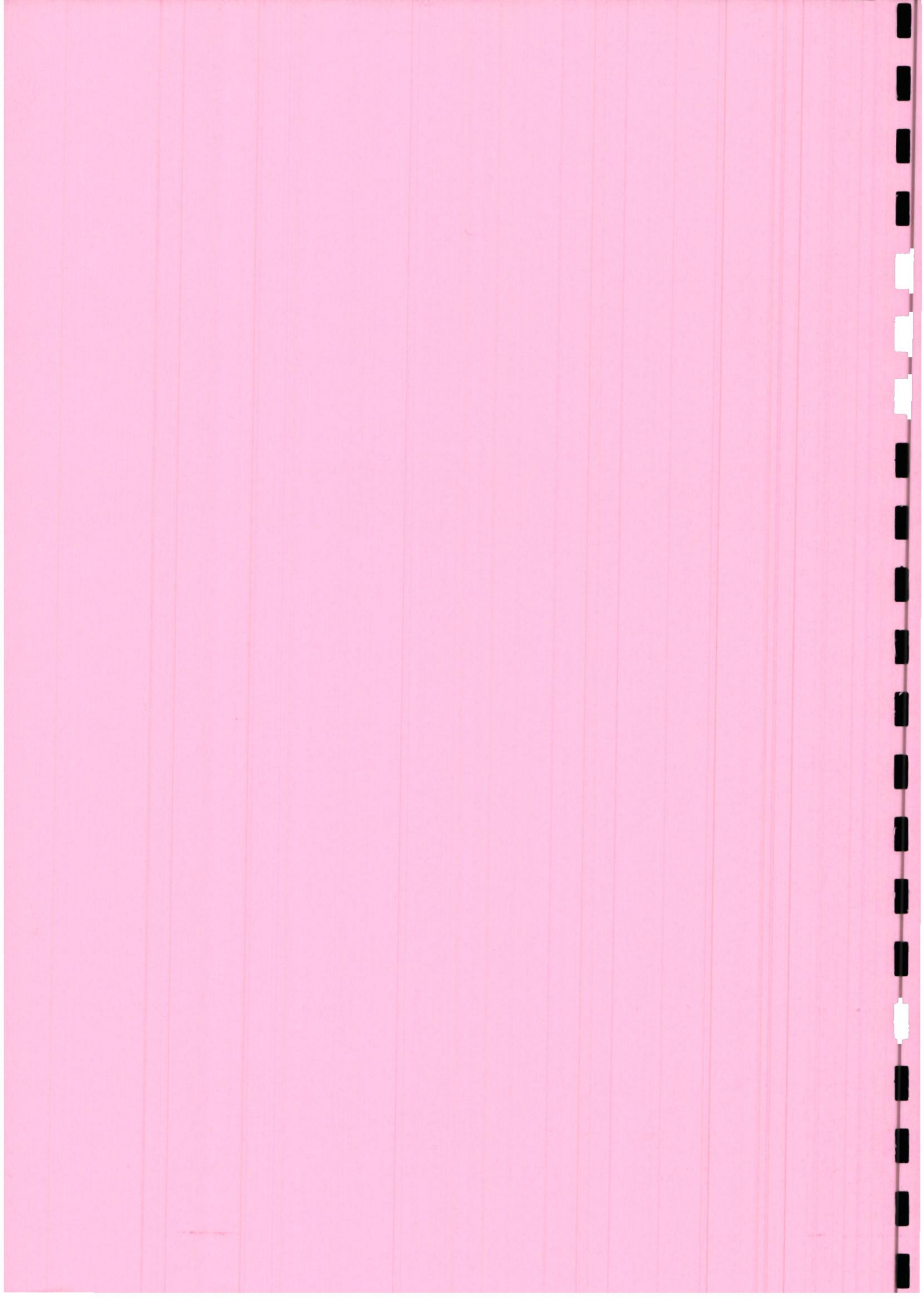
The Organization opted to respond to each allegation in the consultant's report, and the following are the responses:

1. Training of school teachers: invitation for training through the media and by mail, lists of participants, and training photographs were submitted to NACC
2. Invitation of CEOs to the Project launch: Only the Director of NACC was invited and photograph was submitted
3. Stand at Nairobi Agricultural Show: This was part of the approved activities in the workplan and, in the words of the project Director, was meant to reach students who attend the show.
4. Conflict of interest:
 - Catering Services-approval letter from NACC Director stating procurement procedures must be adhered to was produced. The FMA had cleared the cost of catering at KES 1,200 per person and this approval was submitted. Copies of quotations for catering services were submitted.
 - Office Space-again copies of quotations were submitted
 - Honoraria for Project Directors-item 6 of the approved workplan on human resources captures the project directors honoraria which is 27% of the total allocation for human resources. The Director of Makini Schools reported there were no guidelines on this, and we have not seen any document suggesting that the directors were volunteers in this for-profit-organization
5. Budget overruns-the director explained this was done in anticipation of continued funding
6. Weak Technical Reporting-this was noted in all the implementers. Project reporting had no guidelines (weak M&E framework), and some project reports were submitted.

Conclusion To be inserted after discussing with the Director NACC



iv) OUTSTANDING IMPRESTS





OFFICE OF THE PRESIDENT
NATIONAL AIDS CONTROL COUNCIL

Telephone: Nairobi 2715109/2715144
Fax No. 2711231
When replying please quote

The Chancery Building
6th Floor, Valley Road
P.O. Box 61307
NAIROBI

Ref: NACC/P/4/3

7th November 2005

The District Commissioner
Kitui District
P.O. Box 1
KITUI

RE: ACCOUNTING FOR KAJIADO DTC OPERATION FUNDS

National AIDS Control Council has been advancing its units (including District Technical Committees - DTCs, formerly known as District AIDS Control Committees - DACCs) funds for operations and other HIV/AIDS activities as a matter of routine. These units are expected to account for the advanced funds as per normal Government regulations. The accounting officers for DTCs (or former DACCs) are District Development Officers (DDOs).

The Kajiado DTC was advanced a total of Kshs 165,000/- by NACC in the period 2001-2002 which remains unaccounted to-date. The current Kajiado DDO in a letter Ref: DACC/KJD/5/5/106 dated 21/10/05 has indicated that his predecessor was transferred to Kitui District in the same capacity before accounting for the NACC funds. Having received advances from NACC, the DTC like any other beneficiary of such funds is expected to account for the same through expenditure returns. Failure to do so denies them a chance to receive subsequent disbursements.

The Kajiado DTC didn't receive this quarter's disbursement as a result of the unaccounted funds. This is therefore to request for your assistance in having the former Kajiado DDO, now stationed at Kitui, account for the outstanding funds in order to enable NACC to continue disbursing funds to Kajiado DTC.

Your immediate action will be highly appreciated.

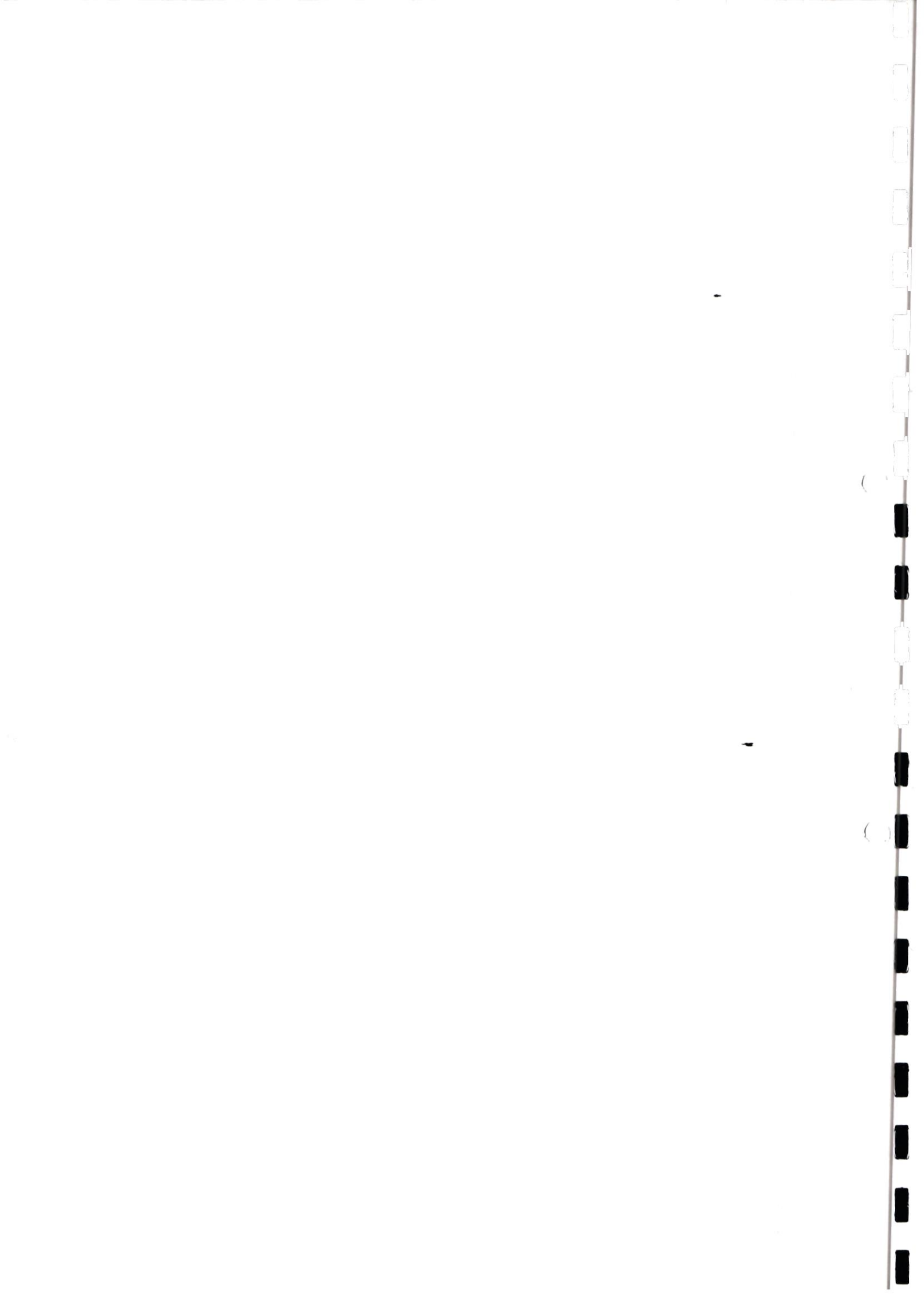
Paul Ndung'u
For: **Director**

cc.

District Development Officer
Kajiado District
P.O. Box 357
KAJIADO

District Commissioner
Kajiado District
P.O. Box 1
KAJIADO

HIV/AIDS





OFFICE OF THE PRESIDENT
MINISTRY OF STATE FOR SPECIAL PROGRAMMES
NATIONAL AIDS CONTROL COUNCIL

Telephone: 020 - 2896000 / 2715144 / 2711261
Hotline: 020 - 313000
Toll-Free: 0800 720007
Fax No. 020 - 2711072 / 2711231
E-mail: communication@nacc.or.ke
Website: www.nacc.or.ke

Landmark Plaza
8th and 9th Floor
Argwings Kodhek Road
P.O. Box 61307 - 00200
NAIROBI

When replying please quote:

Ref: NACC/FIN/2/3

Date: September 2, 2011

The Permanent Secretary,
Ministry of State for Planning, National
Development and Vision 2030,
Treasury Buidling,
NAIROBI.

Attention: Director of Planning

RE: ACCOUNTABILITY OF OFFICE OPERATION FUNDS DISBURSED TO
DISTRICT DEVELOPMENT OFFICERS

This is in reference to our letter Ref. NACC/FIN/2/3 dated April 11, 2011 on the above subject (copy attached).

Please note that you have not furnished us with a response on the progress made so far. We would appreciate to receive a response, to enable us update our accountability records accordingly, and to determine any further action.

Thank you for your support in the fight against HIV and AIDS.

Prof. Alloys S. S. Orago
DIRECTOR

Working towards a HIV Free Society

DTCs Advances
As at 30th March 2011.
Figures in Kshs

TOWA SAP BALANCES

| No. | Name of DTC | PROVINCE | DDO'S NAME | PERSONAL NUMBER | Total Advances-On 11/08/09 | Total Expenses | Customer Balance |
|-----|-----------------|----------|-----------------|-----------------|----------------------------|------------------|-------------------|
| 01 | Muranga North | Central | Samuel Gachoya | 850992020 | 60,000.00 | | 60,000.00 |
| 02 | Muranga North | Central | Purity Njuguna | 2003033839 | 30,000.00 | | 30,000.00 |
| 03 | Kituyaga | Central | Mbugua JN | 2008036241 | 90,000.00 | | 90,000.00 |
| 04 | Kisumu West | Central | David K Mbatia | 2006067995 | 90,000.00 | | 90,000.00 |
| 05 | Thika | Central | Samuel Koskey | 92017441 | 60,000.00 | | 60,000.00 |
| 06 | Thika | Central | Tebbita Wanjiru | 2008036239 | 30,000.00 | | 30,000.00 |
| 07 | Garandu | Central | Peter Wanjira | 2005002976 | 90,000.00 | | 90,000.00 |
| 08 | Nyandarua South | Central | Joseph Karuna | 2006068420 | 90,000.00 | | 90,000.00 |
| 09 | Muranga South | Central | Elijah O Karero | 93028837 | 90,000.00 | | 90,000.00 |
| 10 | Nyeri South | Central | Kirwa Lalel | 2006068153 | 90,000.00 | 63,529.00 | 26,471.00 |
| 11 | Kisumu East | Central | David K Mbatia | 2006067995 | 90,000.00 | | 90,000.00 |
| | TOTAL | | | | 810,000.00 | 63,529.00 | 746,471.00 |

| No. | Name of DTC | PROVINCE | DDO'S NAME | PERSONAL NUMBER | Total Advances-On 11/08/09 | Total Expenses | Customer Balance |
|-----|---------------|----------|------------------|-----------------|----------------------------|------------------|-------------------|
| 1 | Nairobi East | Nairobi | Cornas M. Mutha | 1997011246 | 90,000.00 | | 90,000.00 |
| 2 | Nairobi North | Nairobi | Ruth K. Kithonyi | 2006068179 | 90,000.00 | 48,081.00 | 41,919.00 |
| | TOTAL | | | | 180,000.00 | 48,081.00 | 131,919.00 |

| No. | Name of DTC | PROVINCE | DDO'S NAME | PERSONAL NUMBER | Total Advances-On 11/08/09 | Total Expenses | Customer Balance |
|-----|--------------|----------|-------------------|-----------------|----------------------------|-------------------|---------------------|
| 1 | Kisumu West | Nyanza | David Waga | 2006068624 | 90,000.00 | 85,564.00 | 4,436.00 |
| 2 | Kisumu West | Nyanza | Job Othman | 2006068585 | 90,000.00 | 82,289.00 | 7,011.00 |
| 3 | Kisumu South | Nyanza | Peniel Ondienga | 2008035457 | 90,000.00 | 82,514.00 | 7,486.00 |
| 4 | Rarieda | Nyanza | Judith Oryembo | 2008036194 | 90,000.00 | 81,775.00 | 8,225.00 |
| 5 | Kisumu East | Nyanza | Margaret Ouma | 2006068365 | 90,000.00 | 74,495.00 | 15,505.00 |
| 6 | Masaba | Nyanza | Sirhan Mungiri | 2008035520 | 90,000.00 | 68,329.00 | 21,671.00 |
| 7 | Gucha South | Nyanza | Peterson Nyakiri | 2008035562 | 90,000.00 | 60,400.00 | 29,600.00 |
| 8 | Gucha | Nyanza | Zachariah Onchera | 199528831 | 90,000.00 | 51,530.00 | 38,470.00 |
| 9 | Gucha | Nyanza | Moses O. Orieno | 2008036186 | 45,000.00 | | 45,000.00 |
| 10 | Gucha | Nyanza | Edward Maroyi | 93028815 | 45,000.00 | | 45,000.00 |
| 11 | Homa Bay | Nyanza | Lazarus Omyancha | 93028750 | 90,000.00 | 45,000.00 | 45,000.00 |
| 13 | Bondo | Nyanza | Alexander Muthuri | 2005003621 | 90,000.00 | 32,250.00 | 57,750.00 |
| 14 | Borabu | Nyanza | Robbins K. John | 2008035758 | 90,000.00 | | 90,000.00 |
| 15 | Kuria East | Nyanza | Ronald Odhiambo | 2006068307 | 90,000.00 | | 90,000.00 |
| 17 | Mandi | Nyanza | Thebman Olang | 2008036089 | 90,000.00 | | 90,000.00 |
| 18 | Migori | Nyanza | Tom Mariri | 2006068454 | 90,000.00 | | 90,000.00 |
| 19 | Rachuonyo | Nyanza | Andrew Njogu | 2006068161 | 90,000.00 | | 90,000.00 |
| 20 | Rong'o | Nyanza | Sylvester Juma | 2006068501 | 90,000.00 | | 90,000.00 |
| 21 | Siaya | Nyanza | Jackson Orieno | 2005002918 | 90,000.00 | | 90,000.00 |
| 22 | Suba | Nyanza | Maluku Mwangi | 2005047879 | 90,000.00 | | 90,000.00 |
| | TOTAL | | | | 1,710,000.00 | 664,846.00 | 1,045,154.00 |

| No. | Name of DTC | PROVINCE | DDO'S NAME | PERSONAL NUMBER | Total Advances-On 11/08/09 | Total Expenses | Customer Balance |
|-----|------------------|----------|-----------------|-----------------|----------------------------|----------------|------------------|
| 01 | Bute | Western | Jacob Mimita | 2008035499 | 90,000.00 | 89,955.00 | 45.00 |
| 02 | Teso | Western | Thomas Musandu | 2003003003 | 90,000.00 | 89,700.00 | 300.00 |
| 03 | Kakamega Central | Western | Margaret konjei | 1990028975 | 90,000.00 | 86,000.00 | 4,000.00 |
| 04 | Hamisi | Western | William Siguta | 2008035415 | 90,000.00 | 78,575.00 | 11,425.00 |
| 05 | Bungoma West | Western | Mathews Tsama | 2006058187 | 90,000.00 | 73,500.00 | 16,500.00 |
| 06 | Bungoma North | Western | Kennedy Lumbe | 2008035619 | 90,000.00 | 68,755.00 | 21,245.00 |
| 07 | Sania | Western | Dan Abasa | 1987004140 | 90,000.00 | 57,500.00 | 32,500.00 |
| 08 | Bungoma South | Western | Daniel Sorasora | 2008035473 | 45,000.00 | 11,650.00 | 33,350.00 |
| 09 | Bungoma South | Western | Boniface Agoro | 2005047845 | 45,000.00 | - | 45,000.00 |
| 10 | Vihiga | Western | Evans Lotabel | 2008035392 | 90,000.00 | 36,895.00 | 53,105.00 |
| 11 | Mt. Elgon | Western | Francis Mutet | 95012652 | 900,000.00 | 34,650.00 | 55,350.00 |
| | TOTAL | | | | 900,000.00 | 627,180.00 | 272,820.00 |

| No. | Name of DTC | PROVINCE | DDO'S NAME | PERSONAL NUMBER | Total Advances-On 11/08/09 | Total Expenses | Customer Balance |
|-----|-----------------|------------|-----------------------|-----------------|----------------------------|----------------|------------------|
| 01 | Lakipia East | South Rift | CHARLES N. NDJUNGU | 95012717 | 87,000.00 | 72,360.00 | 14,640.00 |
| 02 | Kericho | South Rift | LEAH J. CHUMBA | 2008085612 | 87,000.00 | 72,129.00 | 14,871.00 |
| 03 | Nakuru North | South Rift | STANLIS MAKAU MATHEKA | 2010056095 | 87,000.00 | 69,335.00 | 17,665.00 |
| 04 | Narok North | South Rift | KWENDO DENIS | 2010056870 | 87,000.00 | 63,680.00 | 23,320.00 |
| 05 | Bomet | South Rift | LINUS NGENO | 2008098055 | 87,000.00 | 50,000.00 | 37,000.00 |
| 06 | Samburu North | South Rift | DANIEL OKEI ELE | 2010054742 | 87,000.00 | 47,781.00 | 39,219.00 |
| 07 | Lakipia West | South Rift | JOSEPH MWANGI KAMAU | 2008098058 | 87,000.00 | 50,000.00 | 37,000.00 |
| 08 | Kalinda Central | South Rift | SARAH M. KIOI | 2010005674 | 87,000.00 | 44,600.00 | 42,400.00 |
| 09 | Nelivasha | South Rift | GITAH JAMES | 2008085885 | 87,000.00 | 44,000.00 | 43,000.00 |
| 10 | Soik | South Rift | RONALD RONO K | 2008098197 | 87,000.00 | 42,510.00 | 44,490.00 |
| 11 | Nakuru DTC | South Rift | THOMAS OSANO | 2008085885 | 87,000.00 | 44,000.00 | 43,000.00 |
| 12 | Transmara | South Rift | SAMWEL M. MUKINDIA | 200808187 | 87,000.00 | 40,500.00 | 46,500.00 |
| 13 | Samburu Central | South Rift | KENRICK O. AYOT | 95015058 | 87,000.00 | 30,500.00 | 56,500.00 |
| 14 | Molo | South Rift | CYRUS M. KAHIGA | 2010056710 | 87,000.00 | - | 87,000.00 |
| 15 | Kipkelion | South Rift | RONALD NYOGE OKONGO | 2008089840 | 87,000.00 | - | 87,000.00 |
| 16 | Buret | South Rift | DOMINIC YEGON | 2010055248 | 87,000.00 | - | 87,000.00 |
| 17 | Laitokrok | South Rift | DOUGLAS MACHARIA | 2008098014 | 87,000.00 | - | 87,000.00 |
| 18 | Samburu East | South Rift | JOEL M. MUYANIGA | 2005002861 | 87,000.00 | - | 87,000.00 |
| 19 | Narok South | South Rift | JOSEPH M. GIKONYO | 2010054768 | 87,000.00 | - | 87,000.00 |
| | TOTAL | | | | 1,653,000.00 | 678,755.00 | 974,245.00 |

| No. | Name of DTC | PROVINCE | DDO'S NAME | PERSONAL NUMBER | Total Advances-On 11/08/09 | Total Expenses | Customer Balance |
|-------|------------------|----------|--------------------|-----------------|----------------------------|----------------|------------------|
| 01 | Gabonila | Eastern | Mate Nzani | 2008035627 | 90,000.00 | 89,700.00 | 300.00 |
| 02 | Mara | Eastern | John M. Njeni | 2008035449 | 90,000.00 | 89,699.00 | 301.00 |
| 03 | Tharaka | Eastern | Boniface Muti Lova | 2006067961 | 90,000.00 | 88,000.00 | 2,000.00 |
| 04 | Kibwezi | Eastern | Karimja Wajigi | 2008035863 | 90,000.00 | 87,586.00 | 2,414.00 |
| 05 | Marsabit | Eastern | Alfred Omwenga | 2008036013 | 90,000.00 | 85,000.00 | 5,000.00 |
| 06 | Mbeere North | Eastern | Grace Mutimi | 1995012860 | 90,000.00 | 72,000.00 | 18,000.00 |
| 07 | Mwala | Eastern | Faith Makau | 2008035551 | 90,000.00 | 71,475.00 | 18,525.00 |
| 08 | Moyale | Eastern | James Gitahi | 2008036063 | 90,000.00 | 70,900.00 | 19,100.00 |
| 09 | Chalbi | Eastern | David Sarasona | 2008035473 | 90,000.00 | 58,500.00 | 31,500.00 |
| 10 | Laisamis | Eastern | Richard Chege | 2008035910 | 90,000.00 | 58,425.00 | 31,575.00 |
| 11 | Mbooni East | Eastern | Anne Malia | 2005003639 | 90,000.00 | 48,000.00 | 42,000.00 |
| 12 | Imenti North | Eastern | Stephen Mboogo | 2006068195 | 90,000.00 | 45,500.00 | 44,500.00 |
| 13 | Makueni | Eastern | Patrick M. Mugo | 2008035805 | 90,000.00 | 45,000.00 | 45,000.00 |
| 14 | Kyuso | Eastern | Stephen Mboogo | 2005003639 | 90,000.00 | 41,000.00 | 49,000.00 |
| 15 | Imenti South | Eastern | Julius K. Kimanda | 1991027613 | 90,000.00 | 33,520.00 | 56,480.00 |
| 16 | Meru South-Chuka | Eastern | Martin M. Kiryua | 2005003231 | 90,000.00 | 28,000.00 | 62,000.00 |
| 17 | Machakos | Eastern | Evelyn Bengel | 2008035306 | 90,000.00 | 18,000.00 | 72,000.00 |
| 18 | Nzai | Eastern | Peter Chabari | 2008036233 | 90,000.00 | 10,000.00 | 80,000.00 |
| 19 | Mwingi | Eastern | Pius Mutinya | 2005003192 | 90,000.00 | 90,000.00 | 90,000.00 |
| 20 | Kangundo | Eastern | Leah Mainji | 1987001192 | 90,000.00 | 90,000.00 | 90,000.00 |
| 21 | Yatta | Eastern | Edwin Njue | 2008036110 | 90,000.00 | 90,000.00 | 90,000.00 |
| 22 | Tigania West | Eastern | Stephen Njeramba | 2005004075 | 90,000.00 | 90,000.00 | 90,000.00 |
| 23 | Kitui South | Eastern | | | | | |
| 24 | Embu East | Eastern | | | | | |
| 25 | Meru Central | Eastern | | | | | |
| 26 | Igembe South | Eastern | | | | | |
| 27 | Isiolo | Eastern | | | | | |
| TOTAL | | | | | 2,520,000.00 | 1,278,977.00 | 1,241,023.00 |

| No. | Name of DTC | PROVINCE | DDO'S NAME | PERSONAL NUMBER | Total Advances-On 11/08/09 | Total Expenses | Customer Balance |
|-------|-----------------|---------------|------------------|-----------------|----------------------------|----------------|------------------|
| 1 | Fafi | North Eastern | Silas Oure | 2008035813 | 90,000.00 | 85,000.00 | 5,000.00 |
| 2 | Lagden | North Eastern | Erasmus Kariki | 2008035936 | 90,000.00 | 84,600.00 | 5,400.00 |
| 3 | Wajir-West | North Eastern | Reuben Kipchumba | 2008035504 | 90,000.00 | 84,408.50 | 5,591.50 |
| 4 | Mandera-West | North Eastern | Wilson Ngega | 2008036275 | 90,000.00 | 80,880.00 | 9,120.00 |
| 5 | Garissa | North Eastern | Ag. Silas Oure | 2008035813 | 90,000.00 | 80,200.00 | 9,800.00 |
| 6 | Mandera-East | North Eastern | Samuel Nguluis | 2010054966 | 90,000.00 | 74,570.00 | 15,430.00 |
| 7 | Mandera-Central | North Eastern | Donald Mwanjini | 2008036217 | 90,000.00 | 71,715.00 | 18,285.00 |
| 8 | Ijara | North Eastern | Rashid Mwangi | 2006068494 | 90,000.00 | 66,900.00 | 23,100.00 |
| 9 | Wajir-South | North Eastern | Boniface Otiemo | 2005020479 | 90,000.00 | 13,250.00 | 76,750.00 |
| 10 | Wajir-East | North Eastern | Peter Malwa | 2006068218 | 90,000.00 | 22,000.00 | 68,000.00 |
| 11 | Wajir-North | North Eastern | Abubakar Abdi | 201055863 | 90,000.00 | 665,523.50 | 348,476.50 |
| TOTAL | | | | | 11,598,000.00 | 5,623,764.40 | 6,041,235.60 |

NB: NAMES OF THE DDOs WHO HAVE FULLY ACCOUNTED FOR THE FUNDS ARE NOT INCLUDED.

KHADREP Credit 3415-KE
As at 30th April 2006
In Kshs

*KHADREP financial
Statement as at
30/4/2006*

| | Ref. Notes | Actual | | | | Budget | | | Variance (Budget-Expenditure) | | |
|--|------------|--|--|------------------------------|----------------------------|--|------------------------------|-----------------------------|----------------------------------|------------------------------|------------------------------|
| | | Opening Balances Jan-06 | Current Quarter Jan 06 -April 06 | Year to Date Jul 05-April 06 | Cummulative Project to Dtd | Current Quarter Revised Jan 06 -April 06 | Year to Date Jul 05-April 06 | Cummulative Project to Date | Current Quarter Jan 06 -April 06 | Year to Date Jul 05-April 06 | Cummulative Variance to Date |
| | | 21,818,139 389,897,165 174,738,788 (3,590,886) 582,863,207 | 126,364,759 57,723,511 120,365,579 (2,651,652) 301,802,197 | | | | | | | | |
| B.1 | | 48,125,000 | - | 96,250,000 | 131,009,788 | 48,125,000 | 144,375,000 | 237,606,500 | 48,125,000 | 48,125,000 | 106,596,712 |
| B.2.1 | | 125,648,781 | - | 125,648,781 | 2,231,860,427 | 363,470,359 | 957,008,075 | 3,635,277,236 | 363,470,359 | 831,359,294 | 1,403,416,809 |
| B.2.2 | | 877,707 | 243,553 | 2,370,813 | 14,391,953 | - | - | - | - | - | - |
| B.2.3 | | 0 | - | - | - | - | - | - | - | - | - |
| | | 174,651,488 | 243,553 | 224,269,593 | 2,377,262,167 | 411,595,359 | 1,101,383,075 | 3,872,883,736 | 411,595,359 | 879,484,294 | 1,510,013,521 |
| B.3 | | (1,102,160) | (255,162) | (463,581) | 8,648,035 | - | - | - | 255,162 | 463,581 | (8,648,035) |
| | | 756,412,535 | 301,790,588 | 223,806,012 | 2,385,910,202 | 411,595,359 | 1,101,383,075 | 3,872,883,736 | | | |
| C.1A | | 3,426,933 | 5,559,116 | 14,935,608 | 55,952,056 | 1,137,590 | 9,212,769 | 60,401,436 | (4,421,526) | (5,722,839) | 4,449,380 |
| C.1B | | 20,642,030 | 16,706,068 | 38,609,149 | 165,251,759 | 18,815,769 | 39,444,307 | 193,010,307 | 2,109,701 | 835,158 | 27,758,548 |
| C.2A | | 45,380,337 | 17,072,388 | 69,393,535 | 298,697,102 | 34,500,513 | 76,501,539 | 369,008,205 | 17,428,124 | 7,108,004 | 70,311,103 |
| C.2B | | 122,544,563 | 23,737,259 | 209,068,645 | 499,806,778 | 106,338,205 | 280,614,615 | 682,811,281 | 82,600,947 | 71,545,970 | 183,004,503 |
| 3- Grants Community Initiative Account | C.3 | 226,236,126 | - | 408,478,604 | 1,380,447,773 | 226,571,666 | 635,114,999 | 2,298,746,662 | 226,571,666 | 226,636,395 | 918,298,889 |
| 4 - Incremental Operating Costs | C.4 | 36,380,349 | 28,520,006 | 76,710,278 | 253,477,392 | 24,231,615 | 60,494,846 | 268,905,845 | (4,288,390.3) | (16,215,432) | 15,428,454 |
| Total Uses of Funds | | 454,610,338 | 91,594,836 | 817,195,819 | 2,653,632,860 | 411,595,359 | 1,101,383,075 | 3,872,883,736 | 320,000,522 | 284,187,256 | 1,219,250,876 |
| Balance | | 301,802,197 | 210,195,752 | | | | | | | | |
| Closing Cash Balances | | | | | | | | | | | |
| Special Account | D.1 | 126,364,759 | 3,284,596 | | | | | | | | |
| Local Bank Account | D.2A | 57,723,511 | 144,974,188 | | | | | | | | |
| Cash in Transit | D.2B | 20,000,000 | 119,600 | | | | | | | | |
| Other Advances | D.3 | 99,951,794 | 64,196,397 | | | | | | | | |
| Other Liabilities | | (2,651,652) | (2,379,029) | | | | | | | | |
| FMA -Community Grants | D.3.7 | 413,785 | - | | | | | | | | |
| Total for the Project | | 301,802,197 | 210,195,752 | | | | | | | | |

Certified By Project Co-ordinator
Name: PROF. ALLOYS DRAGO
Signature: [Signature] Date: 29/04/06

Certified By Accounting Officer
Name: B.W GATHIRWA
Signature: [Signature] Date: 28/4/06

Certified By Authorised Representative
Name: PROF. ALLOYS DRAGO
Signature: [Signature] Date: 29/04/06

Uses of Funds by Activity
 Government of Kenya
 KHADREP-Credit 3415-KE
 For the Quarter ending 30th April 2006
 Figures in Kenya Shillings

FMR-1B

| Activity | Actual | | | |
|--|--------------------|------------------------|---------------------------------|----------------------|
| | Jan-06 Quarter | Jan - Apr06 Quarter | Year to Date Jul 05 - Dec 05 | Cummulative |
| 100 Quality and accessibility of multisectoral HIV/AIDS educational curricula and IEC materials improved | | | | |
| 102 Train and sensitise Target Group on use of HIV/AIDS educational curriculum and IEC Materials | 44,139,026 | 22,631,504 | 79,269,243 | 286,156,133 |
| 205 Create a critical mass of HIV/AIDS Master Trainers (ToTs) | 4,668,244 | - | 5,059,899 | 40,476,499 |
| Sub Total | 48,807,270 | 22,631,504 | 84,329,143 | 326,632,633 |
| 200 HIV/AIDS program management institutions established with enhanced co-ordinating capacity and accountability | | | | |
| 206 Strengthen program management at NACC and its related structures | 133,701,369 | 56,528,049 | 249,861,496 | 694,725,324 |
| 203 Orient and train core staff of NACC and its related structures | 29,047 | - | 29,047 | 110,011,835 |
| 208 Co-ordinate community mobilisation effort with respect to program planning & accessing resources | 226,236,126 | - | 408,478,604 | 964,550,096 |
| 210 Co-ordinate mass media & other media campaigns focusing on enhanced HIV/AIDS related knowledge,skills,attitude and behaviour | 45,836,526 | 12,435,284 | 74,497,529 | 557,712,972 |
| Sub-Total | 405,803,068 | 68,963,332 | 732,866,676 | 2,327,000,227 |
| Grand Total | 454,610,338 | 91,594,836 | 817,195,819 | 2,653,632,860 |

National AIDS Control Council (NACC) - GOKD

Customer Receivables Ageing - Overview

Date 04/05/12

Time 11:20AM

Value Date

31/03/12

*000 Advances
balances and
correspondences*

| Unit | 0 - 30 | 31 - 60 | 61 - 90 | 91 - 120 | 121 - 180 |
|------------------------|----------------|---------|---------|----------|----------------|
| | | | | | KES 90,254.50 |
| | | | | | KES 513,347.20 |
| | | | | | KES 343,622.00 |
| | | | | | KES 590,913.20 |
| | | | | | KES 640,700.00 |
| | | | | | KES 75,275.20 |
| | | | | | KES 560,357.10 |
| | KES 121,887.35 | | | | KES 121,887.35 |
| GARISSA DISTRICT | KES 353,378.00 | | | | KES 353,378.00 |
| GUCHA DISTRICT | KES 310,351.60 | | | | KES 310,351.60 |
| HOMABAY DISTRICT | KES 38,580.60 | | | | KES 38,580.60 |
| IJARA DISTRICT | KES 444,625.00 | | | | KES 444,625.00 |
| ISIOLO DISTRICT | KES 335,925.15 | | | | KES 335,925.15 |
| KAJIADO DISTRICT | KES 29,517.60 | | | | KES 29,517.60 |
| KAKAMEGA DISTRICT | KES 122,901.20 | | | | KES 122,901.20 |
| KEIYO DISTRICT | KES 180,722.10 | | | | KES 180,722.10 |
| KERICHO DISTRICT | KES 200,028.00 | | | | KES 200,028.00 |
| KIAMBU DISTRICT | KES 301,824.85 | | | | KES 301,824.85 |
| KILIFI DISTRICT | KES 477,854.95 | | | | KES 477,854.95 |
| KIRINYAGA DISTRICT | KES 256,721.35 | | | | KES 256,721.35 |
| KISII CENTRAL DISTRICT | KES 434,711.60 | | | | KES 434,711.60 |
| KISUMU DISTRICT | KES 187,092.00 | | | | KES 187,092.00 |
| KITUI DISTRICT | KES 602,492.35 | | | | KES 602,492.35 |
| KOIBATEK DISTRICT | KES 109,800.00 | | | | KES 109,800.00 |
| KURIA DISTRICT | KES 393,621.60 | | | | KES 393,621.60 |
| KWALE DISTRICT | KES 258,829.15 | | | | KES 258,829.15 |
| LAIKIPIA DISTRICT | KES 135,241.60 | | | | KES 135,241.60 |
| LAMU DISTRICT | KES 55,643.95 | | | | KES 55,643.95 |
| LUGARI DISTRICT | KES 59,520.15 | | | | KES 59,520.15 |
| MACHAKOS DISTRICT | KES 162,952.00 | | | | KES 162,952.00 |
| MAKUENI DISTRICT | KES 114,389.35 | | | | KES 114,389.35 |
| MALINDI DISTRICT | KES 361,414.05 | | | | KES 361,414.05 |



P14/3



Registry 268



OFFICE OF THE PRESIDENT
MINISTRY OF STATE FOR SPECIAL PROGRAMMES

NATIONAL AIDS CONTROL COUNCIL

Telephone: 020 - 2896000 / 2715144 / 2711261
Hotline: 020 - 313000
Toll-Free: 0800 720007
Fax No. 020 - 2711072 / 2711231
E-mail: communication@nacc.or.ke
Website: www.nacc.or.ke

Landmark Plaza
8th and 9th Floor
Argwings Kodhek Road
P.O. Box 61307 - 00200
NAIROBI

When replying please quote:

Ref. No: NACC//FIN/2/3

Date: October 2, 2012

Inspector-General (Corporations)
Office of the Prime Minister
Inspectorate of State Corporations
P. O. BOX 54457 - 00200
NAIROBI

Attn: Jane Weru

RE: UN-ACCOUNTED ADVANCES FOR FIELD OPERATIONS AT THE DISTRICT LEVEL

We refer to your request for information on the action taken by the NACC Management as regards the above subject.

Please find the attached letters, dated April 11 and September 2, 2011 sent to the Ministry of State for Planning, National Development and Vision 2030 seeking facilitation to recover un-accounted funds from District Development Officers who have not accounted for the same as per the schedules provided. We shall next week do a second reminder to the PS, Planning, National Development and Vision 2030 on the same.

Many thanks for your continued support in the response to HIV and AIDS in Kenya.

Yours sincerely,

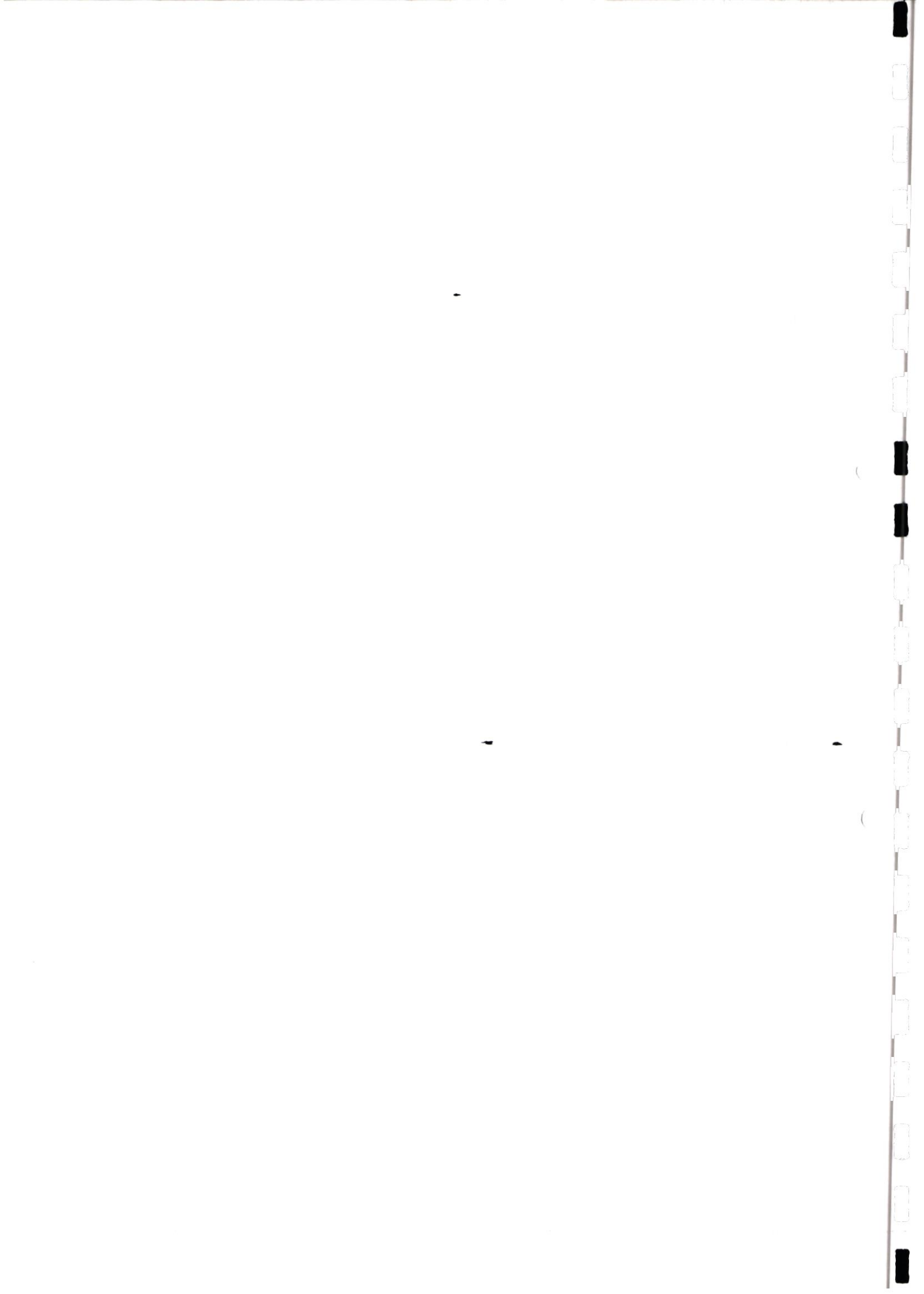
Prof. Alloys S. S. Orago, MBS
DIRECTOR

Encl

Working towards a HIV Free Society



National AIDS Control Council is ISO 9001:2008 Certified





OFFICE OF THE PRESIDENT
MINISTRY OF STATE FOR SPECIAL PROGRAMMES
NATIONAL AIDS CONTROL COUNCIL

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Toll-Free: 0800 720007
Fax No. 020 - 2711072 / 2711231
E-mail: communication@nacc.or.ke
Website: www.nacc.or.ke

Landmark Plaza
8th and 9th Floor
Argwings Kodhek Road
P.O. Box 61307 - 00200
NAIROBI

When replying please quote:

Ref. No: NACC/FIN/2/3

Date: March 27, 2013

The Permanent Secretary,
Ministry of State for National Planning,
Development and Vision 2030,
P.O. Box 30007,
NAIROBI.

Attention: Director of Planning

RE: ACCOUNTABILITY OF OFFICE OPERATION FUNDS DISBURSED TO
DISTRICT DEVELOPMENT OFFICERS

This is in reference to our letters Ref.No. NACC/FIN/2/3 dated April 11, 2011 and
September 2, 2011 on the above subject. (copies attached)

We would like to make a polite reminder to inform you that we have not been furnished
with a response on the progress made so far.

We look forward to your support to enable us to update our accountability records
accordingly.



Kamuren Dennis K.
For: DIRECTOR

CC:

The Permanent Secretary
Ministry of State for Public Service
P.O. Box 30510,
NAIROBI.

Working towards a HIV Free Society

1

The Inspector General (Corporations),
Inspectorate of State Corporations,
Office of the Prime Minister,
P.O. Box 54457-00200,
NAIROBI.

The Permanent Secretary,
Ministry of State for Special Programmes,
Comcraft House,
NAIROBI.



OFFICE OF THE PRESIDENT
MINISTRY OF STATE FOR SPECIAL PROGRAMMES
NATIONAL AIDS CONTROL COUNCIL

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Website: www.nacc.or.ke

Landmark Plaza
8th and 9th Floor
Argwings Kodhek Road
P.O. Box 61307 - 00200
NAIROBI

When replying please quote:

Ref: NACC/FIN/2/3

Date: September 2, 2011

The Permanent Secretary,
Ministry of State for Planning, National
Development and Vision 2030,
Treasury Building,
NAIROBI.

Attention: Director of Planning

RE: ACCOUNTABILITY OF OFFICE OPERATION FUNDS DISBURSED TO
DISTRICT DEVELOPMENT OFFICERS

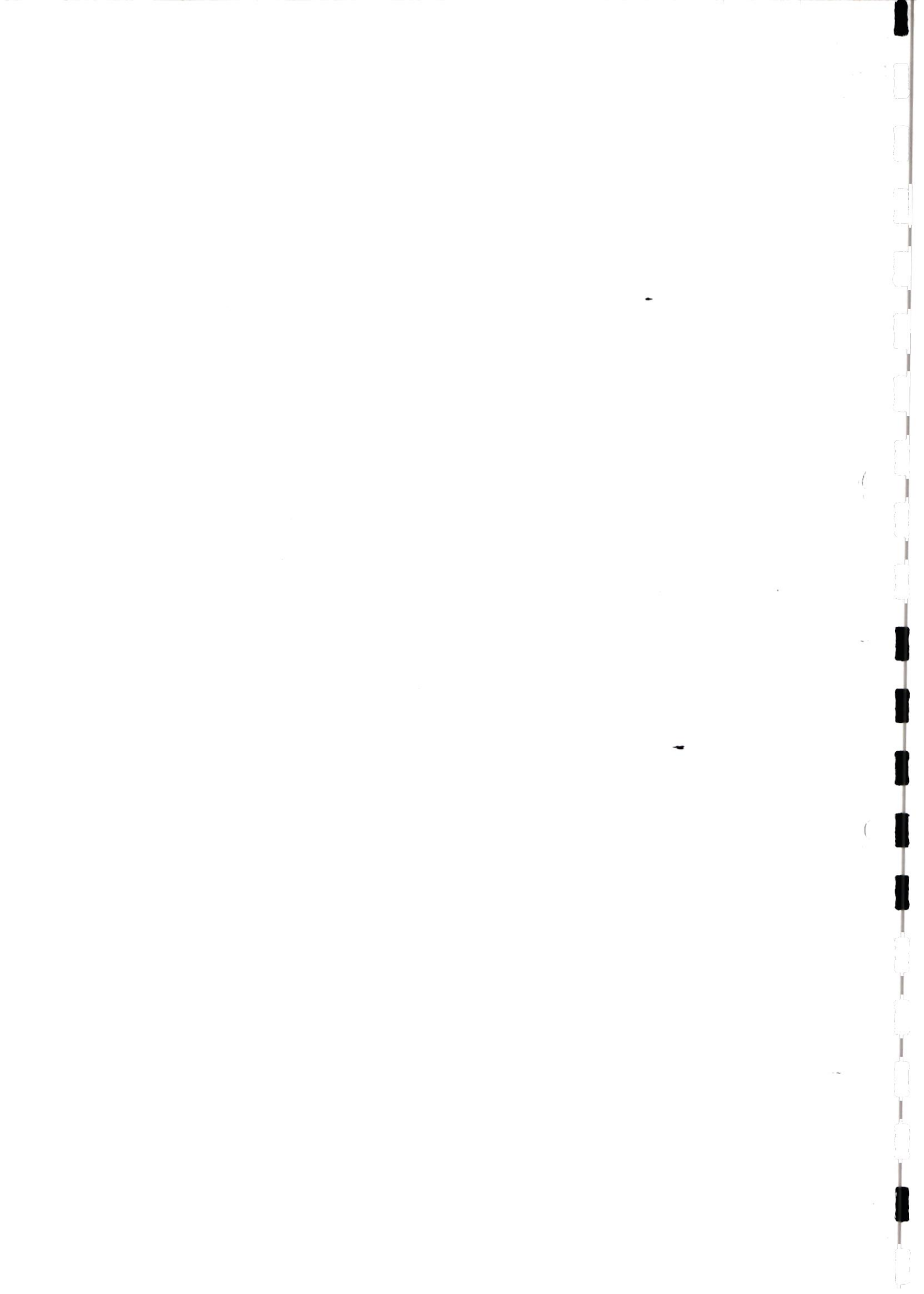
This is in reference to our letter Ref. NACC/FIN/2/3 dated April 11, 2011 on the above subject (copy attached).

Please note that you have not furnished us with a response on the progress made so far. We would appreciate to receive a response, to enable us update our accountability records accordingly, and to determine any further action.

Thank you for your support in the fight against HIV and AIDS.

Prof. Alloys S. S. Orago
DIRECTOR

Working towards a HIV Free Society





OFFICE OF THE PRESIDENT
MINISTRY OF STATE FOR SPECIAL PROGRAMMES
NATIONAL AIDS CONTROL COUNCIL

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Landmark Plaza
8th and 9th Floor
Argwings Kodhek Road
P.O. Box 61307 - 00200
NAIROBI

When replying please quote:

Ref: NACC/FIN/2/3

Date: September 2, 2011

The Permanent Secretary,
Ministry of State for Planning, National
Development and Vision 2030,
Treasury Building,
NAIROBI.

Attention: Director of Planning

RE: ACCOUNTABILITY OF OFFICE OPERATION FUNDS DISBURSED TO
DISTRICT DEVELOPMENT OFFICERS

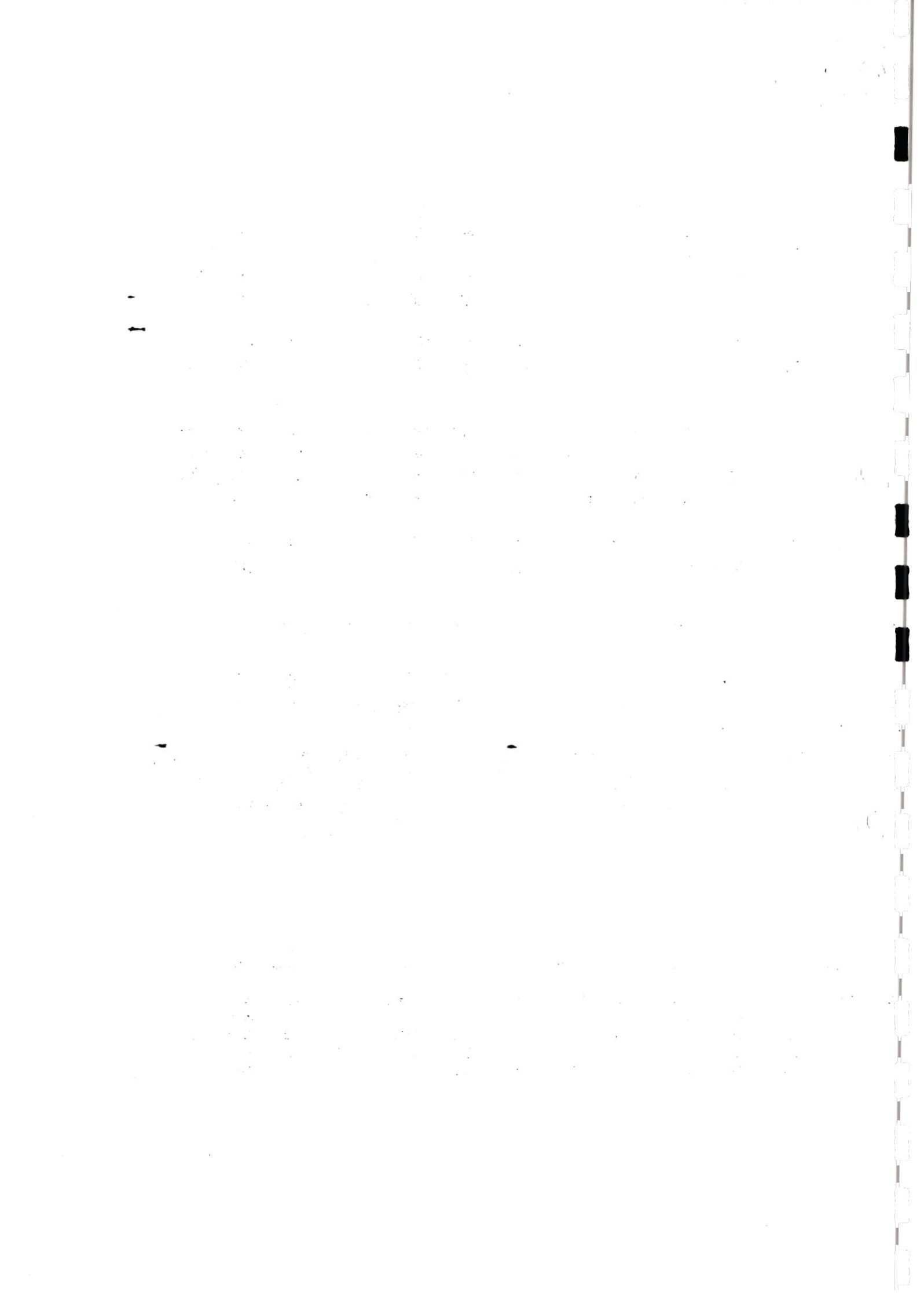
This is in reference to our letter Ref. NACC/FIN/2/3 dated April 11, 2011 on the above
subject (copy attached).

Please note that you have not furnished us with a response on the progress made so
far. We would appreciate to receive a response, to enable us update our accountability
records accordingly, and to determine any further action.

Thank you for your support in the fight against HIV and AIDS.

Prof. Alloys S. S. Orago
DIRECTOR

Working towards a HIV Free Society



file



OFFICE OF THE PRESIDENT

NATIONAL AIDS CONTROL COUNCIL

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Fax No. 020 - 2711072 / 2711231
E-mail: communication@nacc.or.ke
Website: www.nacc.or.ke

Landmark Plaza
8th and 9th Floor
Argwings Kodhek Road
P.O. Box 61307 - 00200
NAIROBI

When replying please quote:

Our Ref: NACC/FIN/2/3
Date: April 11, 2011

The Permanent Secretary,
Ministry of State for Planning,
National Development and Vision 2030
Treasury Building,
P.O. Box 30050,
NAIROBI

Att. Director of Planning

RE: ACCOUNTABILITY OF OFFICE OPERATION FUNDS DISBURSED TO DDOs:

District Development Officers (DDOs) play a very important role in the fight against HIV and AIDS at the District Level throughout the country. They inter alia, ensure that HIV and AIDS is mainstreamed in the district development programmes. It is for this reason that the NACC supports funding them with (Ksh.90,000.00 per quarter for office operations) to enhance their service delivery.

Please note that the majority of DDOs have not accounted for the advances given to them and those who have done so, their returns had inadequately supported and therefore unreviewable.

The National AIDS Control Council disbursed Office Operational funds to 148 DDOs in August 11, 2009 amounting to Ksh.13, 032,000.00 (Thirteen Million thirty two thousands only) through our decentralized structures. To date the total eligible expenditure received from the DDOs is Ksh.6,893,264.40 leaving unaccounted balance of Ksh.6,138,735.60 as summarized in the attached list of TOWA Balances.

STOP AIDS!

• Keep the Promise • Eliminate Stigma
"Total War Against HIV and AIDS"

The DDOs are rarely available for planned training meetings meant to update their skills on how to account for the disbursed office operations funds. Consequently they end up forwarding returns which cannot be applied to the approved expenditure schedule.

The purpose of this communication is therefore to seek your facilitation to recover the un accounted funds from those who have not done so as per our enclosed schedules. Please help us recover or enforce accountability for those funds before the current financial year closes on June 30, 2011.

Thank you for your support in the fight against HIV and AIDS.

A handwritten signature in black ink, appearing to read 'Alloys S. S. Orago', with a large, stylized initial 'A' at the beginning.

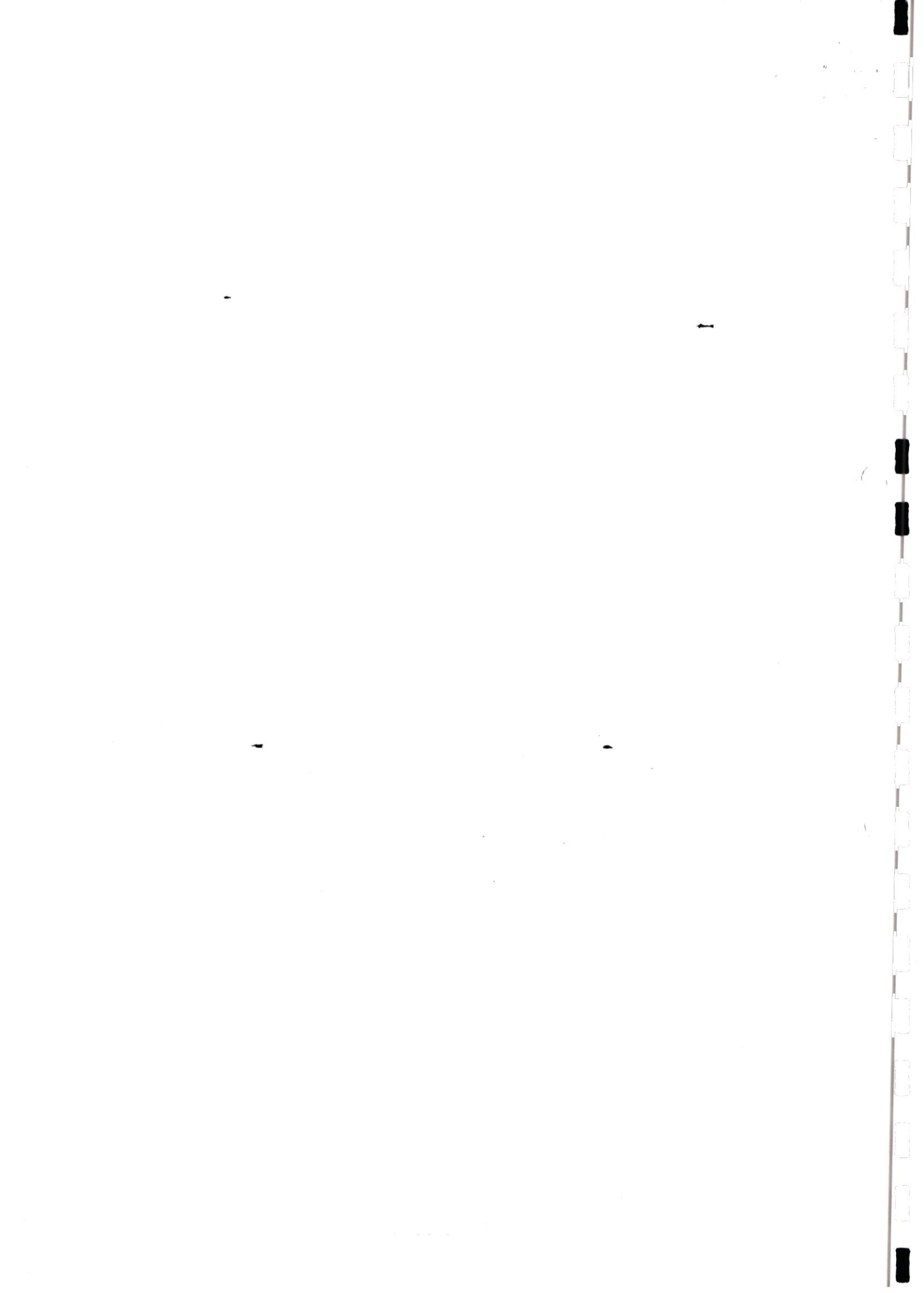
Prof. Alloys S. S. Orago
DIRECTOR

TOWA SAP BALANCES

| No. | Name of DTC | PROVINCE | DDO'S NAME | PERSONAL NUMBER | Total Advances-On 11/08/09 | Total Expenses | Customer Balance |
|-----|-----------------|----------|------------------|-----------------|----------------------------|------------------|-------------------|
| 01 | Murang'a North | Central | Samuel Gachoya | 85093020 | 60,000.00 | | 60,000.00 |
| 02 | Murang'a North | Central | Purity Njunjuna | 2003035829 | 30,000.00 | | 30,000.00 |
| 03 | Kirinyaga | Central | Mbugua J.N | 2008036241 | 90,000.00 | | 90,000.00 |
| 04 | Kiambu West | Central | David K. Mbuli | 2006067995 | 90,000.00 | | 90,000.00 |
| 05 | Thika | Central | Samuel Koskey | 92017441 | 60,000.00 | | 60,000.00 |
| 06 | Thika | Central | Tabitha Wanjiru | 2008036259 | 30,000.00 | | 30,000.00 |
| 07 | Gatundu | Central | Peter Wanjama | 2005002976 | 90,000.00 | | 90,000.00 |
| 08 | Nyandarua South | Central | Joseph Karuma | 2006068420 | 90,000.00 | | 90,000.00 |
| 09 | Murang'a South | Central | Elijah O. Kanaro | 95028857 | 90,000.00 | | 90,000.00 |
| 10 | Nyeri South | Central | Kirwa Letei | 2006068153 | 90,000.00 | 63,529.00 | 26,471.00 |
| 11 | Kiambu East | Central | David K. Mbuli | 2006067995 | 90,000.00 | | 90,000.00 |
| | TOTAL | | | | 810,000.00 | 63,529.00 | 746,471.00 |

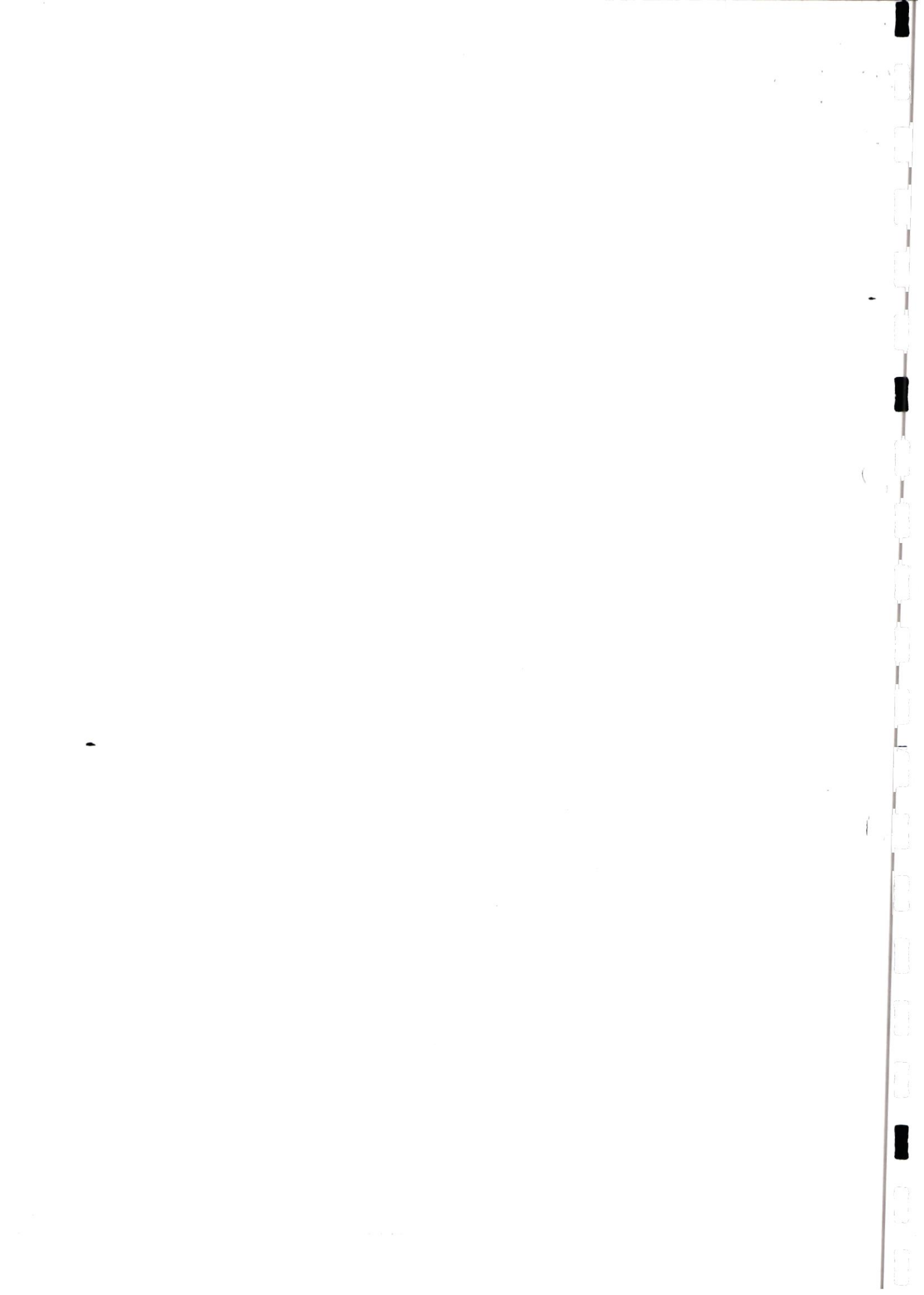
| No. | Name of DTC | PROVINCE | DDO'S NAME | PERSONAL NUMBER | Total Advances-On 11/08/09 | Total Expenses | Customer Balance |
|-----|----------------|----------|------------------|-----------------|----------------------------|------------------|-------------------|
| 1 | Nairobi: East | Nairobi | Coramas M. Mutia | 1997011246 | 90,000.00 | 48,081.00 | 90,000.00 |
| 2 | Nairobi: North | Nairobi | Ruth K. Kiromyi | 2006068179 | 90,000.00 | 48,081.00 | 41,919.00 |
| | TOTAL | | | | 180,000.00 | 96,162.00 | 131,919.00 |

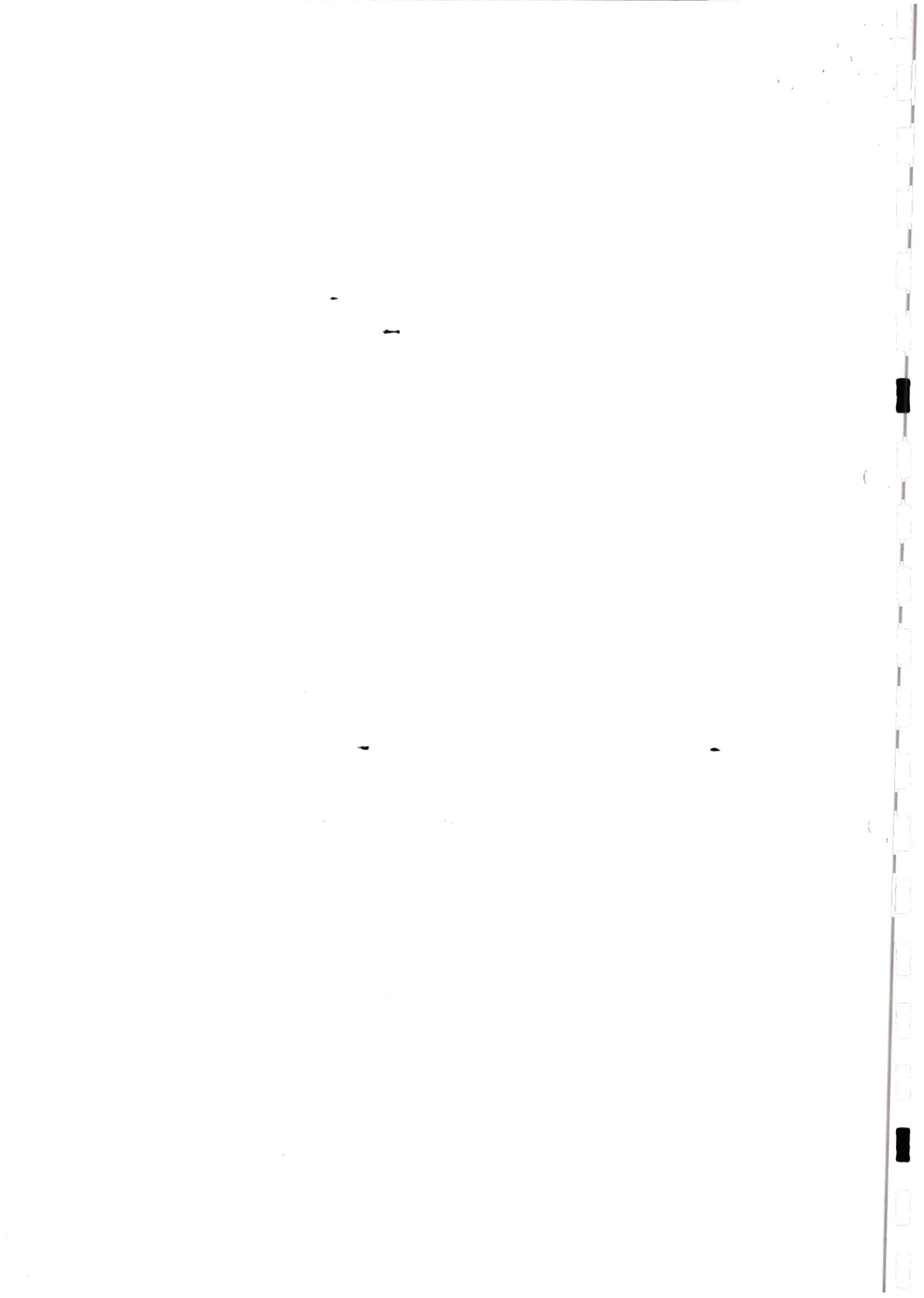
| No. | Name of DTC | PROVINCE | DDO'S NAME | PERSONAL NUMBER | Total Advances-On 11/08/09 | Total Expenses | Customer Balance |
|-----|----------------|----------|-------------------|-----------------|----------------------------|-------------------|---------------------|
| 1 | Kisumu West | Nyanza | David Waga | 2006068624 | 90,000.00 | 85,564.00 | 4,436.00 |
| 2 | Kisii: Central | Nyanza | Job Otiwa | 2006068385 | 90,000.00 | 82,989.00 | 7,011.00 |
| 3 | Kisii: South | Nyanza | Penuel Ondienge | 2008035457 | 90,000.00 | 82,514.00 | 7,486.00 |
| 4 | Rarieda | Nyanza | Judith Oyanggo | 2008036194 | 90,000.00 | 81,775.00 | 8,225.00 |
| 5 | Kisumu East | Nyanza | Margaret Ouma | 2006068365 | 90,000.00 | 74,495.00 | 15,505.00 |
| 6 | Matamba | Nyanza | Simon Mwangi | 2008035520 | 90,000.00 | 68,329.00 | 21,671.00 |
| 7 | Gucha South | Nyanza | Peteron Nyakeni | 2008035562 | 90,000.00 | 60,400.00 | 29,600.00 |
| 8 | Nyando | Nyanza | Zechariah Oricher | 199528831 | 90,000.00 | 51,530.00 | 38,470.00 |
| 9 | Gucha | Nyanza | Moses O. Otieno | 2008036186 | 45,000.00 | - | 45,000.00 |
| 10 | Gucha | Nyanza | Edward Mayogi | 95028815 | 45,000.00 | - | 45,000.00 |
| 11 | Homa Bay | Nyanza | Lazarus Oryancha | 95028730 | 90,000.00 | 45,000.00 | 45,000.00 |
| 13 | Bondo | Nyanza | Alexander Muthyo | 2005003621 | 90,000.00 | 32,250.00 | 57,750.00 |
| 14 | Borabu | Nyanza | Robina K. John | 2008035758 | 90,000.00 | - | 90,000.00 |
| 15 | Kuria East | Nyanza | Ronald Odhiambo | 2006068307 | 90,000.00 | - | 90,000.00 |
| 17 | Makiga | Nyanza | Tom Maruri | 2008036089 | 90,000.00 | - | 90,000.00 |
| 18 | Makiga | Nyanza | Tom Maruri | 2006068454 | 90,000.00 | - | 90,000.00 |
| 19 | Rachuoivuo | Nyanza | Andrew Njogu | 2006068161 | 90,000.00 | - | 90,000.00 |
| 20 | Rong'o | Nyanza | Sylvester Juma | 2006068301 | 90,000.00 | - | 90,000.00 |
| 21 | Siaya | Nyanza | Jackson Otieno | 2005002918 | 90,000.00 | - | 90,000.00 |
| 22 | Suba | Nyanza | Maliku Mwangela | 2005047879 | 90,000.00 | - | 90,000.00 |
| | TOTAL | | | | 1,710,000.00 | 664,846.00 | 1,045,154.00 |



| No. | Name of DTC | PROVINCE | DDO'S NAME | PERSONAL NUMBER | Total Advances-On 11/08/09 | Total Expenses | Customer Balance |
|-----|------------------|----------|-----------------|-----------------|----------------------------|----------------|------------------|
| 01 | Buteere | Western | Jacob Muma | 2008035499 | 90,000.00 | 89,955.00 | 45.00 |
| 02 | Teso | Western | Thomas Mwandu | 2005003003 | 90,000.00 | 89,700.00 | 300.00 |
| 03 | Kakamega Central | Western | Margaret kongi | 1990028975 | 90,000.00 | 86,000.00 | 4,000.00 |
| 04 | Hamas | Western | William Sigua | 2008035415 | 90,000.00 | 78,575.00 | 11,425.00 |
| 05 | Bungoma West | Western | Mathews Tsuna | 2006068187 | 90,000.00 | 73,500.00 | 16,500.00 |
| 06 | Bungoma North | Western | Kennedy Lumbe | 2008035619 | 90,000.00 | 68,755.00 | 21,245.00 |
| 07 | Sumia | Western | Dani Abasa | 1987004140 | 90,000.00 | 57,500.00 | 32,500.00 |
| 08 | Bungoma South | Western | Daudi Soraisora | 2008035473 | 45,000.00 | 11,650.00 | 33,350.00 |
| 09 | Bungoma South | Western | Boniface Agoro | 2005047845 | 45,000.00 | - | 45,000.00 |
| 10 | Vihiga | Western | E vans Lokabel | 2008035392 | 90,000.00 | 36,895.00 | 53,105.00 |
| 11 | Mt. Elgon | Western | Francis Murei | 95012652 | 90,000.00 | 34,650.00 | 55,350.00 |
| | TOTAL | | | | 900,000.00 | 627,180.00 | 272,820.00 |

| No. | Name of DTC | PROVINCE | DDO'S NAME | PERSONAL NUMBER | Total Advances-On 11/08/09 | Total Expenses | Customer Balance |
|-----|-----------------|------------|-----------------------|-----------------|----------------------------|----------------|------------------|
| 01 | Lakipia East | South Rift | CHARLES N. NDUNGU | 95012717 | 87,000.00 | 72,360.00 | 14,640.00 |
| 02 | Kencho | South Rift | LEAH J. CHUMBA | 2008035512 | 87,000.00 | 72,129.00 | 14,871.00 |
| 03 | Nakuru North | South Rift | STANLUS MAKAU MATHEKA | 2010056095 | 87,000.00 | 69,335.00 | 17,665.00 |
| 04 | Narok North | South Rift | KWENDO DENIS | 2010056970 | 87,000.00 | 63,680.00 | 23,320.00 |
| 05 | Bomet | South Rift | LINUS NGENO | 2008036055 | 87,000.00 | 51,360.00 | 35,640.00 |
| 06 | Samburu North | South Rift | DANIEL OKELELE | 2010054742 | 87,000.00 | 50,000.00 | 37,000.00 |
| 07 | Lakipia West | South Rift | JOSEPH MWANGI KAMAU | 2008036063 | 87,000.00 | 50,000.00 | 37,000.00 |
| 08 | Kajiado Central | South Rift | SARAH M. KIOI | 20100056744 | 87,000.00 | 47,781.00 | 39,219.00 |
| 09 | Naivasha | South Rift | GITAH JAMES | 2005002879 | 87,000.00 | 44,600.00 | 42,400.00 |
| 10 | Soiik | South Rift | RONALD RONO K | 2008036685 | 87,000.00 | 44,000.00 | 43,000.00 |
| 11 | Nakuru DTC | South Rift | THOMAS OSANO | 2006068137 | 87,000.00 | 42,510.00 | 44,490.00 |
| 12 | Transmara | South Rift | SAMWEL M. WUKINDIA | 95015058 | 87,000.00 | 40,500.00 | 46,500.00 |
| 13 | Samburu Central | South Rift | KENRICK O. AYOT | 20100056710 | 87,000.00 | 30,500.00 | 56,500.00 |
| 14 | Molo | South Rift | CYRUS M. KAHIGA | 2008036952 | 87,000.00 | - | 87,000.00 |
| 15 | Kipkeion | South Rift | RONALD MUYOGE OKONGO | 2006068640 | 87,000.00 | - | 87,000.00 |
| 16 | Buret | South Rift | DOMINIC YEON | 2010056243 | 87,000.00 | - | 87,000.00 |
| 17 | Lotokrok | South Rift | DOUGLAS MACHARIA | 2006068014 | 87,000.00 | - | 87,000.00 |
| 18 | Samburu East | South Rift | JOEL M. MUYANGA | 2006002861 | 87,000.00 | - | 87,000.00 |
| 19 | Narok South | South Rift | JOSEPH M. GIKONYO | 2010054768 | 87,000.00 | - | 87,000.00 |
| | TOTAL | | | | 1,653,000.00 | 678,755.00 | 974,245.00 |



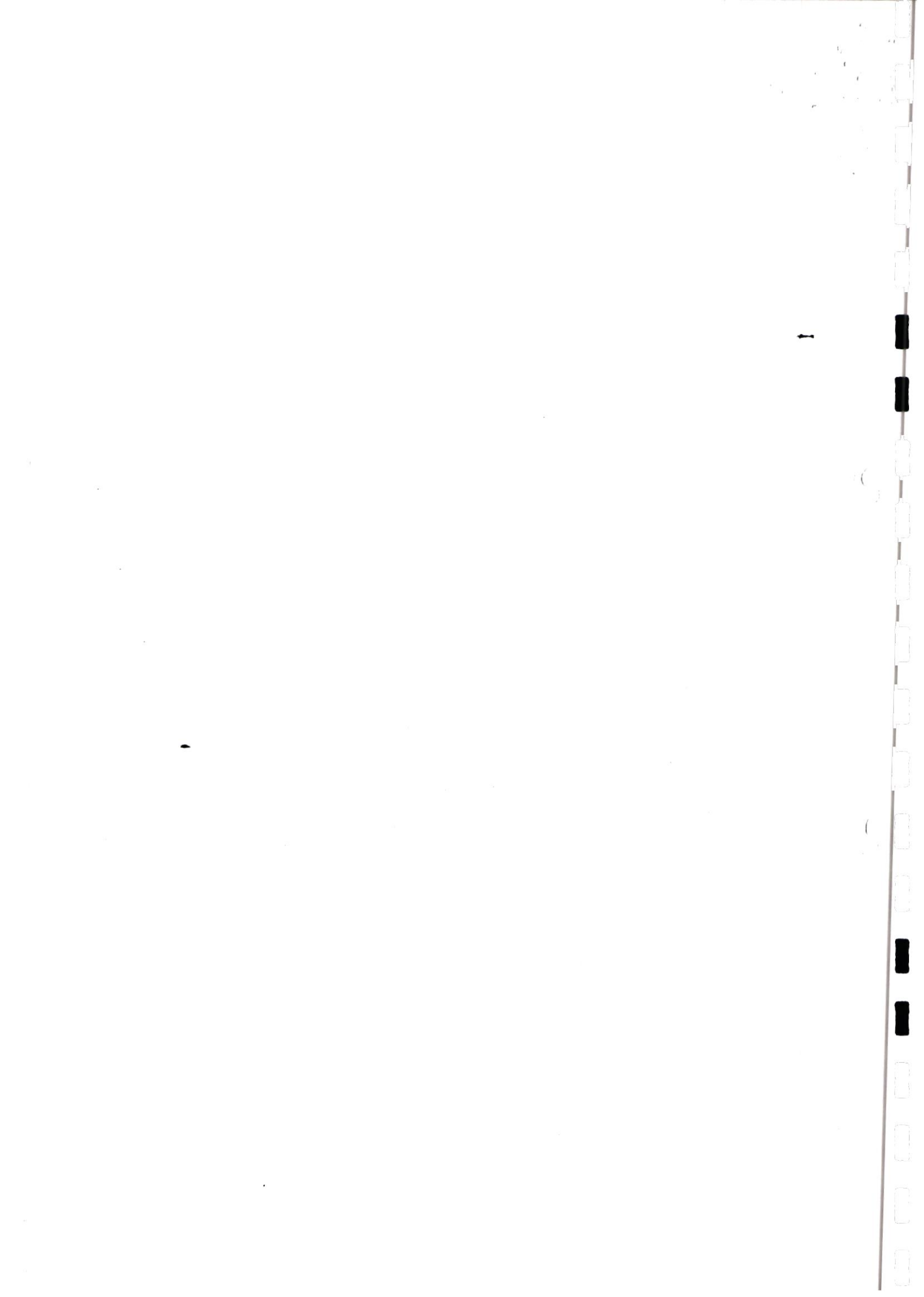


| No. | Name of DTC | PROVINCE | DDO'S NAME | PERSONAL NUMBER | Total Advances-On 11/08/09 | Total Expenses | Customer Balance |
|-----|------------------|----------|--------------------|-----------------|----------------------------|---------------------|---------------------|
| 01 | Gabatiula | Eastern | Mutir Nzau | 2008035627 | 90,000.00 | 89,700.00 | 300.00 |
| 02 | Maara | Eastern | John M. Nuru | 2008035449 | 90,000.00 | 89,699.00 | 301.00 |
| 03 | Tharaka | Eastern | Boniface Muti Lova | 20080367961 | 90,000.00 | 88,000.00 | 2,000.00 |
| 04 | Kibwezi | Eastern | Karanja Waigi | 2008035863 | 90,000.00 | 87,586.00 | 2,414.00 |
| 05 | Marshalli | Eastern | Alexand Omwenga | 2008036013 | 90,000.00 | 85,000.00 | 5,000.00 |
| 06 | Mberete North | Eastern | Grace Mutiri | 1995012660 | 90,000.00 | 72,000.00 | 18,000.00 |
| 07 | Mwala | Eastern | Faith Maku | 2008035651 | 90,000.00 | 71,475.00 | 18,525.00 |
| 08 | Moyale | Eastern | James Gitahi | 2008036063 | 90,000.00 | 70,900.00 | 19,100.00 |
| 09 | Chalbi | Eastern | David Saransora | 2008035473 | 90,000.00 | 58,500.00 | 31,500.00 |
| 10 | Laisamis | Eastern | Richard Chage | 2008035910 | 90,000.00 | 58,425.00 | 31,575.00 |
| 11 | Mbooni East | Eastern | Anne Mutua | 2008035888 | 90,000.00 | 57,500.00 | 32,500.00 |
| 12 | Imeni North | Eastern | Raphael N. Nduti | 2005003639 | 90,000.00 | 48,000.00 | 42,000.00 |
| 13 | Makueni | Eastern | Stephen Mbogo | 200608195 | 90,000.00 | 45,500.00 | 44,500.00 |
| 14 | Kyuso | Eastern | Patrick M. Mugo | 2008035805 | 90,000.00 | 41,000.00 | 49,000.00 |
| 15 | Imeni South | Eastern | Kege Muttoni | 2005002887 | 90,000.00 | 37,700.00 | 52,300.00 |
| 16 | Meru South-Chuka | Eastern | Julus K. Kitudu | 1991027613 | 90,000.00 | 33,520.00 | 56,480.00 |
| 17 | Machakos | Eastern | Mahua G.C | 2008035601 | 90,000.00 | 28,000.00 | 62,000.00 |
| 18 | Nzau | Eastern | Martin M. Kinyua | 2008036306 | 90,000.00 | 20,000.00 | 70,000.00 |
| 19 | Mwingi | Eastern | Evelyn Bengali | 2005002926 | 90,000.00 | 18,000.00 | 72,000.00 |
| 20 | Kangundo | Eastern | Dickson K. Murira | 2008036233 | 90,000.00 | 10,000.00 | 80,000.00 |
| 21 | Yatta | Eastern | Peter Chabari | 2005003192 | 90,000.00 | 90,000.00 | 90,000.00 |
| 22 | Tigania West | Eastern | Pius Mutiya | 1987001192 | 90,000.00 | 90,000.00 | 90,000.00 |
| 23 | Kilifi South | Eastern | Anne Muthamia | 2008036110 | 90,000.00 | 90,000.00 | 90,000.00 |
| 24 | Embu East | Eastern | Leah Mainigi | 1995012856 | 90,000.00 | 90,000.00 | 90,000.00 |
| 25 | Meru Central | Eastern | Edwin Nyue | 2005004075 | 90,000.00 | 90,000.00 | 90,000.00 |
| 26 | Uasin Umba South | Eastern | Stephen Njaramba | | 90,000.00 | 90,000.00 | 90,000.00 |
| 27 | Isoio | Eastern | | | 90,000.00 | 90,000.00 | 90,000.00 |
| | TOTAL | | | | 2,520,000.00 | 1,278,977.00 | 1,241,023.00 |

| No. | Name of DTC | PROVINCE | DDO'S NAME | PERSONAL NUMBER | Total Advances-On 11/08/09 | Total Expenses | Customer Balance |
|-----|-----------------|---------------|------------------|-----------------|----------------------------|-------------------|-------------------|
| 1 | Fafi | North Eastern | Silas Oure | 2008035813 | 90,000.00 | 85,000.00 | 5,000.00 |
| 2 | Lydeta | North Eastern | Erasmus Karuki | 2008035936 | 90,000.00 | 84,600.00 | 5,400.00 |
| 3 | Wajir-West | North Eastern | Reuben Kipchumba | 2008035504 | 90,000.00 | 84,408.50 | 5,591.50 |
| 4 | Mandera-West | North Eastern | Wilson Nyanga | 2008036275 | 90,000.00 | 80,880.00 | 9,120.00 |
| 5 | Garissa | North Eastern | Ag. Silas Oure | 2008035813 | 90,000.00 | 80,200.00 | 9,800.00 |
| 6 | Mandera-East | North Eastern | Sannul Ngului | 2010054946 | 90,000.00 | 74,570.00 | 15,430.00 |
| 7 | Mandera-Central | North Eastern | Donald Mutumaini | 2008036217 | 90,000.00 | 71,715.00 | 18,285.00 |
| 8 | Ujara | North Eastern | Rashid Mwangi | 2006062804 | 90,000.00 | 66,900.00 | 23,100.00 |
| 9 | Wajir-South | North Eastern | Boniface Orenio | 2005020479 | 90,000.00 | 13,230.00 | 76,770.00 |
| 10 | Wajir-East | North Eastern | Peter Muluwa | 2006068218 | 90,000.00 | 22,000.00 | 68,000.00 |
| 11 | Wajir-North | North Eastern | Abubakar Abdi | 201055683 | 90,000.00 | - | 90,000.00 |
| | TOTAL | | | | 990,000.00 | 663,523.50 | 348,476.50 |

N/B NAMES OF THE DDOs WHO HAVE FULLY ACCOUNTED FOR THE FUNDS ARE NOT INCLUDED

11,598,000.00 5,623,764.40 6,041,235.60





OFFICE OF THE PRESIDENT
 MINISTRY OF STATE FOR SPECIAL PROGRAMMES
NATIONAL AIDS CONTROL COUNCIL

Telephone: 020 - 2896000 / 2715144 / 2711261
 Hotline: 020 - 313000
 Toll-Free: 0800 720007
 Fax No. 020 - 2711072 / 2711231
 E-mail: communication@nacc.or.ke
 Website: www.nacc.or.ke

Landmark Plaza
 8th and 9th Floor
 Argwings Kodhek Road
 P.O. Box 61307 - 00200
 NAIROBI



When replying please quote:

Ref. No: NACC/FIN/2/3

Date: March 27, 2013

The Permanent Secretary,
 Ministry of State for National Planning,
 Development and Vision 2030
 P.O. Box 30007,
 NAIROBI.

Attention: Director of Planning

RE: ACCOUNTABILITY OF OFFICE OPERATION FUNDS DISBURSED TO
 DISTRICT DEVELOPMENT OFFICERS

This is in reference to our letters Ref.No. NACC/FIN/2/3 dated April 11, 2011 and
 September 2, 2011 on the above subject. (copies attached)

We would like to make a polite reminder to inform you that we have not been furnished
 with a response on the progress made so far.

We look forward to your support to enable us to update our accountability records
 accordingly.

[Signature]
 Kamuren Dennis K.
 For: DIRECTOR

CC:

The Permanent Secretary
 Ministry of State for Public Service
 P.O. Box 30510,
 NAIROBI.

① DDF&A

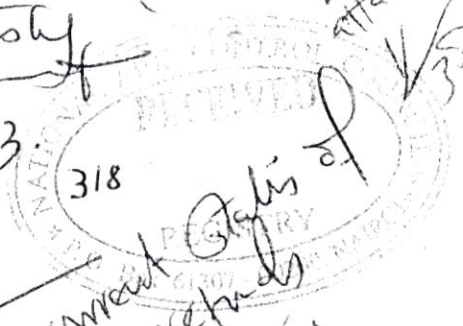
Please provide an
 update of this document
 urgently for follow up
 as sought by Inspectorat

⑤ Director of State Corporations
 See the attached balance
 DDORs updated balances
 for your further action 30/4/13.

ASB
 29/4/2013

② HF
 See ① and action
 expeditiously
 29/4/13.

④ DDOR X
 List of DDORs
 attached 25/4/2013



③ Simiyu
 Provide the current status of
 the DDORs reports
 29/4/13



OFFICE OF THE PRESIDENT
MINISTRY OF STATE FOR SPECIAL PROGRAMMES
NATIONAL AIDS CONTROL COUNCIL

Telephone: 020 - 2896000 / 2715144 / 2711261
Hotline: 020 - 313000
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Fax No. 020 - 2711072 / 2711231
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Website: www.nacc.or.ke

Landmark Plaza
8th and 9th Floor
Argwings Kodhek Road
P.O. Box 61307 - 00200
NAIROBI

When replying please quote:

Ref: NACC/FIN/2/3

Date: September 2, 2011

The Permanent Secretary,
Ministry of State for Planning, National
Development and Vision 2030,
Treasury Building,
NAIROBI.

Attention: Director of Planning

RE: ACCOUNTABILITY OF OFFICE OPERATION FUNDS DISBURSED TO
DISTRICT DEVELOPMENT OFFICERS

This is in reference to our letter Ref. NACC/FIN/2/3 dated April 11, 2011 on the above subject (copy attached).

Please note that you have not furnished us with a response on the progress made so far. We would appreciate to receive a response, to enable us update our accountability records accordingly, and to determine any further action.

Thank you for your support in the fight against HIV and AIDS.

Prof. Alloys S. S. Orago
DIRECTOR

Working towards a HIV Free Society



OFFICE OF THE PRESIDENT

NATIONAL AIDS CONTROL COUNCIL

Telephone: 020 - 2896000 / 2715144 / 2711261
Hotline: 020 - 313000
Toll-Free: 0800 720007
Fax No. 020 - 2711072 / 2711231
E-mail: communication@nacc.or.ke
Website: www.nacc.or.ke

Landmark Plaza
8th and 9th Floor
Argwings Kodhek Road
P.O. Box 61307 - 00200
NAIROBI

When replying please quote:

Our Ref: NACC/FIN/2/3
Date: April 11, 2011

The Permanent Secretary,
Ministry of State for Planning,
National Development and Vision 2030
Treasury Building,
P.O. Box 30050,
NAIROBI

Att. Director of Planning

RE: - ACCOUNTABILITY OF OFFICE OPERATION FUNDS DISBURSED TO
DDOs:

District Development Officers (DDOs) play a very important role in the fight against HIV and AIDS at the District Level throughout the country. They inter alia, ensure that HIV and AIDS is mainstreamed in the district development programmes. It is for this reason that the NACC supports funding them with (Ksh.90,000.00 per quarter for office operations) to enhance their service delivery.

Please note that the majority of DDOs have not accounted for the advances given to them and those who have done so, their returns had inadequately supported and therefore unreviewable.

The National AIDS Control Council disbursed Office Operational funds to 148 DDOs in August 11, 2009 amounting to Ksh.13, 032,000.00 (Thirteen Million thirty two thousands only) through our decentralized structures. To date the total eligible expenditure received from the DDOs is Ksh.6,893,264.40 leaving unaccounted balance of Ksh.6,138,735.60 as summarized in the attached list of TOWA Balances.

STOP AIDS!

TOWA SAP BALANCES

| No. | Name of DTC | PROVINCE | DDO'S NAME | PERSONAL NUMBER | Total Advances-On 11/08/09 | Total Expenses | Customer Balance |
|-----|-----------------|----------|------------------|-----------------|----------------------------|------------------|-------------------|
| 01 | Murang'a North | Central | Samuel Gachoya | 85093020 | 60,000.00 | | 60,000.00 |
| 02 | Murang'a North | Central | Pamny Nyiruma | 200505839 | 30,000.00 | | 30,000.00 |
| 03 | Kirinyaga | Central | Mbigua N | 2008036241 | 90,000.00 | | 90,000.00 |
| 04 | Kiambu West | Central | David Kiyoti | 2006067995 | 90,000.00 | | 90,000.00 |
| 05 | Thika | Central | Samuel Kioyoi | 92017441 | 60,000.00 | | 60,000.00 |
| 06 | Thika | Central | Tadria Wanjari | 2008036239 | 30,000.00 | | 30,000.00 |
| 07 | Garundu | Central | Peter Mwangi | 2005002976 | 90,000.00 | | 90,000.00 |
| 08 | Nyandarua South | Central | Joseph Karume | 2006068420 | 90,000.00 | | 90,000.00 |
| 09 | Murang'a South | Central | Elijah O. Kararo | 92028857 | 90,000.00 | | 90,000.00 |
| 10 | Nyeri South | Central | Kirwaletet | 2006068153 | 90,000.00 | 63,529.00 | 26,471.00 |
| 11 | Kiambu East | Central | David K. Mbihi | 2006067995 | 90,000.00 | | 90,000.00 |
| | TOTAL | | | | 810,000.00 | 63,529.00 | 746,471.00 |

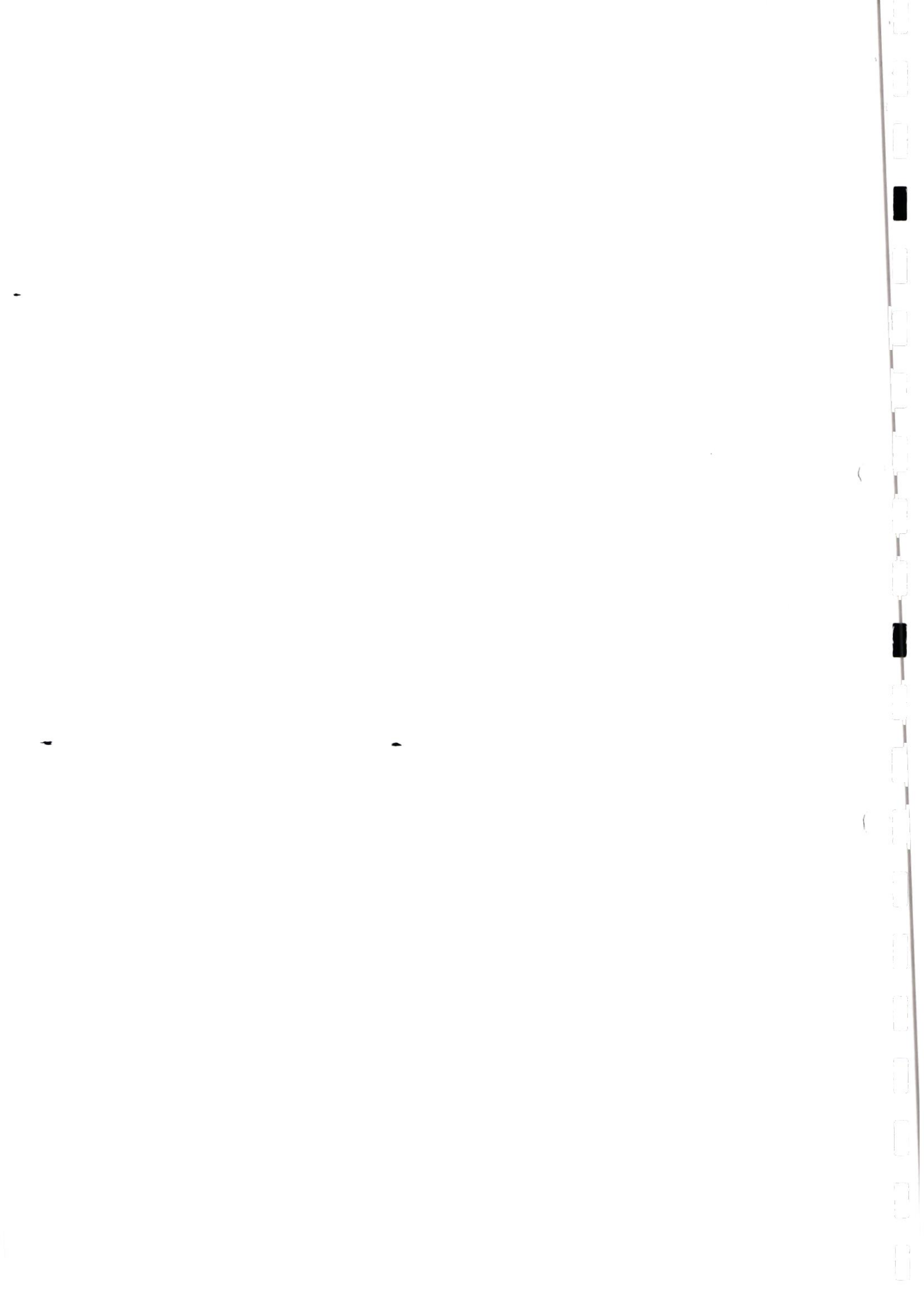
| No. | Name of DTC | PROVINCE | DDO'S NAME | PERSONAL NUMBER | Total Advances-On 11/08/09 | Total Expenses | Customer Balance |
|-----|---------------|----------|-----------------|-----------------|----------------------------|------------------|-------------------|
| 1 | Nairobi East | Nairobi | Gomasiya Xulu | 1997011246 | 90,000.00 | | 90,000.00 |
| 2 | Nairobi North | Nairobi | Ruth K. Kironji | 2006068179 | 90,000.00 | 48,081.00 | 41,919.00 |
| | TOTAL | | | | 180,000.00 | 48,081.00 | 131,919.00 |

| No. | Name of DTC | PROVINCE | DDO'S NAME | PERSONAL NUMBER | Total Advances-On 11/08/09 | Total Expenses | Customer Balance |
|-----|---------------|----------|-------------------|-----------------|----------------------------|-------------------|---------------------|
| 1 | Kisumu West | Nyanza | David Wang'et | 2006068624 | 90,000.00 | 85,564.00 | 4,436.00 |
| 2 | Kisii Central | Nyanza | Job Othman | 2006068585 | 90,000.00 | 82,989.00 | 7,011.00 |
| 3 | Kisii South | Nyanza | Penuel Ondierga | 2008034457 | 90,000.00 | 82,514.00 | 7,486.00 |
| 4 | Rarieda | Nyanza | Judith Onyango | 2008016194 | 90,000.00 | 81,772.00 | 8,228.00 |
| 5 | Kisumu East | Nyanza | Margaret Othman | 2006068365 | 90,000.00 | 74,495.00 | 15,505.00 |
| 6 | Maraba | Nyanza | Simon Mungai | 2008035520 | 90,000.00 | 68,329.00 | 21,671.00 |
| 7 | Gucha South | Nyanza | Peter Othman | 2008035562 | 90,000.00 | 60,400.00 | 29,600.00 |
| 8 | Nyando | Nyanza | Zephaniah Ombeta | 199228831 | 90,000.00 | 51,530.00 | 38,470.00 |
| 9 | Gucha | Nyanza | Wesley O. Othman | 2008036186 | 45,000.00 | | 45,000.00 |
| 10 | Gucha | Nyanza | Edward Kinyoti | 92028815 | 45,000.00 | | 45,000.00 |
| 11 | Homa Bay | Nyanza | Alexander Omyemba | 92028750 | 90,000.00 | 45,000.00 | 45,000.00 |
| 13 | Bondo | Nyanza | Alexander Omyemba | 2005003621 | 90,000.00 | 32,250.00 | 57,750.00 |
| 14 | Borabu | Nyanza | Robina K. John | 2008033728 | 90,000.00 | | 90,000.00 |
| 15 | Kuria East | Nyanza | Ronald Odiancho | 2006068307 | 90,000.00 | | 90,000.00 |
| 17 | Manga | Nyanza | Tarbitim Otang | 2008036089 | 90,000.00 | | 90,000.00 |
| 18 | Migori | Nyanza | Tom Maman | 2006068454 | 90,000.00 | | 90,000.00 |
| 19 | Rachuonyo | Nyanza | Andrew Njogu | 2006068161 | 90,000.00 | | 90,000.00 |
| 20 | Rongo | Nyanza | Sylvester Juma | 2006068501 | 90,000.00 | | 90,000.00 |
| 21 | Siaya | Nyanza | Jackson Othman | 2005002918 | 90,000.00 | | 90,000.00 |
| 22 | Sida | Nyanza | Melior Kiongeta | 2005047879 | 90,000.00 | | 90,000.00 |
| | TOTAL | | | | 1,710,000.00 | 664,846.00 | 1,045,154.00 |

| No. | Name of DTC | PROVINCE | DDO'S NAME | PERSONAL NUMBER | Total Advances-On 11/08/09 | Total Expenses | Customer Balance |
|-----|------------------|----------|-----------------|-----------------|----------------------------|----------------|------------------|
| 01 | Bute | Western | Jacob/Maria | 2008035499 | 90,000.00 | 89,935.00 | 45.00 |
| 02 | Teso | Western | Thomas/Msanda | 2005003003 | 90,000.00 | 89,700.00 | 300.00 |
| 03 | Kakamega Central | Western | Margaret/Konje | 1990028975 | 90,000.00 | 86,000.00 | 4,000.00 |
| 04 | Hamisi | Western | Miliani/Sigwa | 2008035415 | 99,000.00 | 78,575.00 | 11,425.00 |
| 05 | Bungoma West | Western | Matthew/Ethina | 2008068187 | 90,000.00 | 73,500.00 | 16,500.00 |
| 06 | Bungoma North | Western | Kennedy/Karibe | 2008035619 | 90,000.00 | 68,735.00 | 21,245.00 |
| 07 | Samia | Western | Dan/Albas | 1987004140 | 90,000.00 | 57,500.00 | 32,500.00 |
| 08 | Bungoma South | Western | Daniel/Stranaga | 2008035473 | 45,000.00 | 11,650.00 | 33,350.00 |
| 09 | Bungoma South | Western | Boniface/Ayoga | 2005047845 | 45,000.00 | - | 45,000.00 |
| 10 | Vihiga | Western | Evans/Okabel | 2008035392 | 90,000.00 | 36,895.00 | 53,105.00 |
| 11 | Mt. Elgon | Western | Francis/Miller | 95012652 | 90,000.00 | 34,650.00 | 55,350.00 |
| | TOTAL | | | | 900,000.00 | 627,180.00 | 272,820.00 |

| No. | Name of DTC | PROVINCE | DDO'S NAME | PERSONAL NUMBER | Total Advances-On 11/08/09 | Total Expenses | Customer Balance |
|-----|-----------------|------------|-----------------------|-----------------|----------------------------|----------------|------------------|
| 01 | Lakipia East | South Rift | DDO'S NAME | | | | |
| 02 | Kentho | South Rift | CHARLES/N. NDIENGU | 95012717 | 87,000.00 | 72,360.00 | 14,640.00 |
| 03 | Nakuru North | South Rift | LEAH/CHUMBA | 2008036512 | 87,000.00 | 72,129.00 | 14,871.00 |
| 04 | Narok North | South Rift | STANLUS/WAKAU/KACHEKA | 2010056695 | 87,000.00 | 69,335.00 | 17,665.00 |
| 05 | Bomet | South Rift | KWENDO/DENIS | 2010056970 | 87,000.00 | 63,680.00 | 23,320.00 |
| 06 | Samburu North | South Rift | LINUS/NGENO | 2008038955 | 87,000.00 | 51,350.00 | 35,640.00 |
| 07 | Lakipia West | South Rift | DANIEL/OKELLE | 2010054742 | 87,000.00 | 50,000.00 | 37,000.00 |
| 08 | Kajiado Central | South Rift | JOSIEPH/KWANGI/KAWAU | 2008038663 | 87,000.00 | 50,000.00 | 37,000.00 |
| 09 | Naivasha | South Rift | SARAH/M. KIOI | 20100056744 | 87,000.00 | 47,781.00 | 39,219.00 |
| 10 | Sonk | South Rift | GITHAI/ANNE | 2005002879 | 87,000.00 | 44,600.00 | 42,400.00 |
| 11 | Nakuru DTC | South Rift | RONALD/RODOLPH | 2008036885 | 87,000.00 | 44,000.00 | 43,000.00 |
| 12 | Transmara | South Rift | SAWELLY/MUKINDIA | 2008068137 | 87,000.00 | 42,510.00 | 44,490.00 |
| 13 | Samburu Central | South Rift | KENBERG/O. WOT | 95015058 | 87,000.00 | 40,500.00 | 46,500.00 |
| 14 | Molo | South Rift | CYRUS/K. KAHIGA | 20100056710 | 87,000.00 | 30,500.00 | 56,500.00 |
| 15 | Kipkeleen | South Rift | RONALD/KETROGE/OKONGO | 2008036552 | 87,000.00 | - | 87,000.00 |
| 16 | Buret | South Rift | DOYINIG/MEGON | 2008068840 | 87,000.00 | - | 87,000.00 |
| 17 | Laitokrok | South Rift | DOUGLAS/MACHARIA | 2010055243 | 87,000.00 | - | 87,000.00 |
| 18 | Samburu East | South Rift | JOSIEPH/M. MURANGA | 2008068914 | 87,000.00 | - | 87,000.00 |
| 19 | Narok South | South Rift | JOSIEPH/M. GIKONYO | 2005002861 | 87,000.00 | - | 87,000.00 |
| | TOTAL | | | 2010054768 | 87,000.00 | 678,755.00 | 974,245.00 |

| No. | Name of DTC | PROVINCE | DDO'S NAME | PERSONAL NUMBER | Total Advances-On 11/08/09 | Total Expenses | Customer Balance |
|-----|------------------|-----------|--------------------------|-----------------|----------------------------|----------------|------------------|
| 01 | East Pokor | North R/A | Sambon K. Kiprono (CACC) | 1995060653 | 90,000.00 | 86,386.00 | 3,614.00 |
| 02 | Trans Nzoia East | North R/A | Vernichah M. Mwangi | 2006068470 | 90,000.00 | 67,000.00 | 23,000.00 |
| 03 | Turkana Central | North R/A | Norman Wanywa | 2006068616 | 90,000.00 | 64,700.00 | 25,300.00 |
| 04 | Turkana North | North R/A | Joseph K. Keter (CACC) | 85054872 | 90,000.00 | 54,500.00 | 35,500.00 |
| 05 | Nandi Central | North R/A | Sally Yagan | 2005007853 | 90,000.00 | 51,990.00 | 38,010.00 |
| 06 | Warakwe | North R/A | Michael Ndolo | 2008036500 | 90,000.00 | 50,000.00 | 40,000.00 |
| 07 | Eldoret East | North R/A | Charles K. Ruto | 2006067979 | 90,000.00 | 49,840.00 | 40,160.00 |
| 08 | Marakwe | North R/A | Marianne Wakesa | 097014456 | 90,000.00 | 48,623.00 | 41,375.00 |
| 09 | Turkana South | North R/A | Horstain Chesero | 2008035693 | 90,000.00 | 48,623.00 | 41,375.00 |
| 10 | Baringo Central | North R/A | Mathew K. Mutyoka | 2005007798 | 90,000.00 | 32,200.00 | 57,800.00 |
| 11 | Baringo North | North R/A | Kiprono Kogea | 2008035994 | 90,000.00 | 24,160.00 | 65,840.00 |
| 12 | North Pokor | North R/A | Chadys Kiryua | 2008035994 | 90,000.00 | - | 90,000.00 |
| 13 | Pokor Central | North R/A | Nicholas Kiamba | 95012686 | 90,000.00 | - | 90,000.00 |
| 14 | Pokor West | North R/A | Chadys Kiryua | 2008035643 | 90,000.00 | - | 90,000.00 |
| 15 | Nandi East | North R/A | Nyandeker Mofua | 95012686 | 90,000.00 | - | 90,000.00 |
| 16 | Nandi South | North R/A | Nelly Jepkember | 2005003605 | 90,000.00 | - | 90,000.00 |
| 17 | Kwara | North R/A | Nelly Jepkember | 2008036291 | 90,000.00 | - | 90,000.00 |
| | TOTAL | | Ben Ruto | 2006067945 | 90,000.00 | - | 90,000.00 |
| | TOTAL | | | | 1,890,000.00 | 839,401.00 | 1,000,599.00 |
| NO | Name of DTC | PROVINCE | DDO'S NAME | PERSONAL NUMBER | Total Advances-On 11/08/09 | Total Expenses | Customer Balance |
| 01 | Kwale | Coast | Peter W. Sitas | 2006068284 | 90,000.00 | 89,800.00 | 200.00 |
| 02 | Taita | Coast | Philip K. Mutyoka | 2005002968 | 45,000.00 | 43,500.00 | 1,500.00 |
| 03 | Tana Delta | Coast | Ezekiel G. Mwangi | 2005003037 | 90,000.00 | 87,660.00 | 2,340.00 |
| 04 | Malindi | Coast | Fidhele Mwangi | 2005047853 | 45,000.00 | 38,856.90 | 6,143.10 |
| 05 | Mombasa | Coast | Bonface K. Njiru | 2005003118 | 45,000.00 | 38,773.00 | 6,227.00 |
| 06 | Kinango | Coast | Jane W. Githui | 2008036152 | 90,000.00 | 80,696.00 | 9,304.00 |
| 07 | Lamu | Coast | Richard Nwaraha | 1992046474 | 90,000.00 | 78,000.00 | 12,000.00 |
| 08 | Tana River | Coast | Timothy W. Kahau | 2006068488 | 90,000.00 | 73,155.00 | 16,845.00 |
| 09 | Kilindi | Coast | Miriam Chepkoech | 2008035960 | 90,000.00 | 67,606.00 | 22,394.00 |
| 10 | Kilifi | Coast | Fidhele Mwangi | 2005047853 | 45,000.00 | - | 45,000.00 |
| 11 | Mombasa | Coast | Robert W. Gatonga | 2005003215 | 90,000.00 | 42,200.00 | 47,800.00 |
| 12 | Kaloleni | Coast | Paul O. Ombaga | 2006068535 | 90,000.00 | 37,460.00 | 52,540.00 |
| 13 | Taveta | Coast | Benjamin Odago | 2006067953 | 90,000.00 | 31,765.00 | 58,235.00 |
| | TOTAL | | | | 945,000.00 | 709,471.90 | 280,528.10 |





OFFICE OF THE PRESIDENT
NATIONAL AIDS CONTROL COUNCIL

Telephone: Nairobi 2715169/2715144
 Fax: 2711231
 When replying please quote

The Chancery Building
 6th Floor, Valley Road
 P.O. Box 61307 - 00200
 NAIROBI

Ref: NACC/FIN/216

Date: September 4, 2006

Dr. Margaret Gachara
 PO Box 359,
 Village Market
NAIROBI

Dear Dr. Gachara

RE: OUTSTANDING IMPRESTS AT NATIONAL AIDS CONTROL COUNCIL.

The enclosed list of imprests were issued to you at National AIDS Control Council (NACC) on various dates and still remains outstanding to date

These imprests has been outstanding for a long time and have been queried by the External Auditors

This therefore is to ask you to clear the liability of Kshs 270,023.00 being the total of the outstanding imprests within 30 days from the date of this letter

Yours Sincerely,

[Handwritten signature]

Prof. Alloys S.S. Orago
 Ag. DIRECTOR

C O K 270,023.⁰⁰
 Khadrep
 44,993.⁰⁰

315,016



OFFICE OF THE PRESIDENT
NATIONAL AIDS CONTROL COUNCIL

Telephone: Nairobi 2715109/2715144

Fax: 2711234

When replying please quote

The Chancery Building
6th Floor, Valley Road
P.O. Box 61307 - 00200
NAIROBI

Ref: NACC/FIN/216

Date: September 4, 2006

Mr. M. T. Chepkwony
Moi University
P.O. Box 12
Idoret.

Dear Mr Chepkwony

RE: OUTSTANDING IMPRESTS AT NATIONAL AIDS CONTROL COUNCIL

The enclosed list of imprests were issued to you at National AIDS Control Council (NACC) on various dates and still remains outstanding to date.

These imprests have been long outstanding and have been queried by the External Auditors.

This therefore is to ask you to clear the liability of Kshs 60,198,00 being the total of the outstanding imprests within 30 days from the date of this letter.

Yours Sincerely,

Prof. Alloys S. S. Orago
Ag. DIRECTOR



OFFICE OF THE PRESIDENT
NATIONAL AIDS CONTROL COUNCIL

Telephone: Nairobi 2715109/2715144

Fax: 2711231

When replying please quote

The Chancery Building
 6th Floor, Valley Road
 P.O. Box 61307 - 00200
 NAIROBI

Ref: NACC/FIN/2/6

Date: August 30th 2006.

Prof. Elizabeth N. Ngugi,
 Dept. of Community Health,
 University Of Nairobi,
 PO Box 19676.
 NAIROBI

Dear Prof. Ngugi.

RE: OUTSTANDING IMPRESTS AT NATIONAL AIDS CONTROL COUNCIL

The under-listed Ladies, who participated in OAFLA activities, were issued with imprests at National AIDS Control Council (NACC) on the dates indicated here-below. The imprests remain outstanding to date.

Their names were picked by the Controller & Auditor General which now forms part of Audit Paragraphs for 2005/06 for NACC.

You are kindly requested to assist us by tracing them and advising them to account for the imprests which are outstanding to date in our records.

| No. | Name | Date of Imprest | Amt (Kshs) |
|-----|---------------|-----------------|------------|
| 1 | Nancy Kairo | 17/09/03 | 21,000.00 |
| 2 | Sheila Kibuka | See attached | 213,280.00 |
| 3 | Nancy Muthoni | 09/11/03 | 68,500.00 |

We thank you in advance for your cooperation

Yours Sincerely,

Prof. Alloys S.S. Orago
 Ag. DIRECTOR

DUPLICATE

OFFICE OF THE PRESIDENT

NATIONAL AIDS CONTROL COUNCIL

OFFICIAL RECEIPT

No. 001019

Date 30th October, 2006

Received from HON. NIENGA KARUME

Amount in words SEVENTY SIX THOUSAND FIVE HUNDRED ONLY

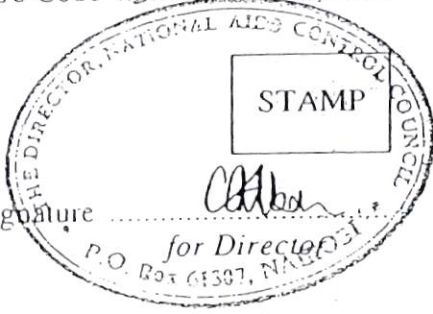
Being payment on account of REFUND OF INCIDENTALS RECEIVED WHILE ATTENDING GLIA COUNCIL OF MINISTERS W/SHOP.

Accounting source KHADREP A/c Code 3-301-000

Cash/Cheque 76,500/=

1/CP
1/2

Signature *Chabwa*
for Director
P.O. Box 61307, NAIROBI





OFFICE OF THE PRESIDENT
NATIONAL AIDS CONTROL COUNCIL

Telephone: Nairobi 2715109/2715144

Fax: 2711231

When replying please quote

The Chancery Building
6th Floor, Valley Road
P.O. Box 61307 - 00200
NAIROBI

Ref: NACC/FIN/2/6

Date: September 4, 2006

Dr. M. S. Abdulla
Aga Khan Hospital
P.O. Box 30270-00100
NAIROBI

Dear Dr. Abdulla

RE: OUTSTANDING IMPRESTS AT NATIONAL AIDS CONTROL COUNCIL

The enclosed list of imprests were issued to you at National AIDS Control Council (NACC) on various dates and still remains outstanding to date

These imprests have been long outstanding and have been queried by the External Auditors

This therefore is to ask you to clear the liability of Kshs.156,000.00 being the total of the outstanding imprests within 30 days from the date of this letter.

Yours Sincerely,

Prof. Alloys S. S. Orago
Ag. DIRECTOR



OFFICE OF THE PRESIDENT
NATIONAL AIDS CONTROL COUNCIL

Telephone: Nairobi 2715109/2715144
Fax: 2711231
When replying please quote

The Chancery Building
6th Floor, Valley Road
P.O. Box 61307 - 00200
NAIROBI

Ref: NACC/FIN/2/6

Date: September 4, 2006

Dr. Margaret Gachara
PO Box 359.
Village Market
NAIROBI

Dear Dr. Gachara

RE: OUTSTANDING IMPRESTS AT NATIONAL AIDS CONTROL COUNCIL

The enclosed list of imprests were issued to you at National AIDS Control Council (NACC) on various dates and still remains outstanding to date.

These imprests has been outstanding for a long time and have been queried by the External Auditors

This therefore is to ask you to clear the liability of Kshs.270,023.00 being the total of the outstanding imprests within 30 days from the date of this letter.

Yours Sincerely,

Prof. Alloys S.S. Orago
Ag. DIRECTOR



pl/13



OFFICE OF THE PRESIDENT



NATIONAL AIDS CONTROL COUNCIL

Telephone: 020 - 2896000 / 2715144 / 2711261
Hotline: 020 - 313000
Toll-Free: 0800 720007
Fax No. 020 - 2711072 / 2711231
E-mail: communication@nacc.or.ke
Website: www.nacc.or.ke

Landmark Plaza
8th and 9th Floor
Argwings Kodhek Road
P.O. Box 61307 - 00200
NAIROBI

When replying please quote:

Our Ref: NACC/FIN/2/3
Date: April 11, 2011

The Permanent Secretary,
Ministry of State for Planning,
National Development and Vision 2030
Treasury Building,
P.O. Box 30050,
NAIROBI

Att. Director of Planning

RE: ACCOUNTABILITY OF OFFICE OPERATION FUNDS DISBURSED TO DDOs:

District Development Officers (DDOs) play a very important role in the fight against HIV and AIDS at the District Level throughout the country. They inter alia, ensure that HIV and AIDS is mainstreamed in the district development programmes. It is for this reason that the NACC supports funding them with (Ksh.90,000.00 per quarter for office operations) to enhance their service delivery.

Please note that the majority of DDOs have not accounted for the advances given to them and those who have done so, their returns had inadequately supported and therefore unreviewable.

The National AIDS Control Council disbursed Office Operational funds to 148 DDOs in August 11, 2009 amounting to Ksh.13, 032,000.00 (Thirteen Million thirty two thousands only) through our decentralized structures. To date the total eligible expenditure received from the DDOs is Ksh.6,893,264.40 leaving unaccounted balance of Ksh.6,138,735.60 as summarized in the attached list of TOWA Balances.

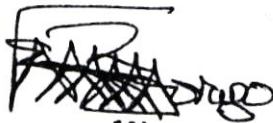
STOP AIDS!

• Keep the Promise • Eliminate Stigma
"Total War Against HIV and AIDS"

The DDOs are rarely available for planned training meetings meant to update their skills on how to account for the disbursed office operations funds. Consequently they end up forwarding returns which cannot be applied to the approved expenditure schedule.

The purpose of this communication is therefore to seek your facilitation to recover the un accounted funds from those who have not done so as per our enclosed schedules. Please help us recover or enforce accountability for those funds before the current financial year closes on June 30, 2011.

Thank you for your support in the fight against HIV and AIDS.

A handwritten signature in black ink, appearing to read 'Alloys S. S. Orago', with a large, stylized initial 'A' at the beginning.

Prof. Alloys S. S. Orago
DIRECTOR

National AIDS Control Council (NACC) - GOKD

Customer Receivables Ageing - Overview

Date 04/05/12

Time 11:20AM

Age by

Value Date

Continue

Ageing Date:

31/03/12

| BP Name | Total | Future Remit | 0 - 30 | 31 - 60 | 61 - 90 | 91 - 120 | 12 |
|-----------------------|----------------|--------------|--------|---------|---------|----------|----------------|
| MANDERA DISTRICT | KES 313,375.00 | | | | | | KES 313,375.00 |
| MARAGUA DISTRICT | KES 465,968.35 | | | | | | KES 465,968.35 |
| MARAKWET DISTRICT | KES 27,616.70 | | | | | | KES 27,616.70 |
| MARSABIT DISTRICT | KES 45,234.20 | | | | | | KES 45,234.20 |
| MBEERE DISTRICT | KES 582,615.35 | | | | | | KES 582,615.35 |
| MERU CENTRAL DISTRICT | KES 489,501.35 | | | | | | KES 489,501.35 |
| MERU NORTH DISTRICT | KES 602,611.95 | | | | | | KES 602,611.95 |
| MERU SOUTH DISTRICT | KES 599,605.35 | | | | | | KES 599,605.35 |
| MIGORI DISTRICT | KES 392,691.60 | | | | | | KES 392,691.60 |
| MOMBASA DISTRICT | KES 200,000.25 | | | | | | KES 200,000.25 |
| MOYALE DISTRICT | KES 384,015.35 | | | | | | KES 384,015.35 |
| MT.ELEGON DISTRICT | KES 266,557.20 | | | | | | KES 266,557.20 |
| MURANG'A DISTRICT | KES 205,832.85 | | | | | | KES 205,832.85 |
| MWINGI DISTRICT | KES 264,038.05 | | | | | | KES 264,038.05 |
| NAIROBI DISTRICT | KES 534,000.00 | | | | | | KES 534,000.00 |
| NAKURU DISTRICT | KES 160,908.50 | | | | | | KES 160,908.50 |
| NANDI NORTH DISTRICT | KES 5,032.60 | | | | | | KES 5,032.60 |
| NANDI SOUTH DISTRICT | KES 51,425.60 | | | | | | KES 51,425.60 |
| NAROK DISTRICT | KES 361,150.90 | | | | | | KES 361,150.90 |
| NYAMIRA DISTRICT | KES 157,595.00 | | | | | | KES 157,595.00 |
| NYANDARUA DISTRICT | KES 348,573.85 | | | | | | KES 348,573.85 |
| NYANDO DISTRICT | KES 160,435.60 | | | | | | KES 160,435.60 |
| NYERI DISTRICT | KES 343,938.79 | | | | | | KES 343,938.79 |
| RACHUONYO DISTRICT | KES 499,085.00 | | | | | | KES 499,085.00 |
| SAMBURU DISTRICT | KES 80,013.00 | | | | | | KES 80,013.00 |
| SIAYA DISTRICT | KES 219,920.00 | | | | | | KES 219,920.00 |
| SUBA DISTRICT | KES 47,127.60 | | | | | | KES 47,127.60 |
| TAITA TAVETA DISTRICT | KES 201,429.25 | | | | | | KES 201,429.25 |
| TANA RIVER DISTRICT | KES 94,935.65 | | | | | | KES 94,935.65 |
| TESO DISTRICT | KES 15,051.75 | | | | | | KES 15,051.75 |
| THARAKA DISTRICT | KES 108,204.35 | | | | | | KES 108,204.35 |

National AIDS Control Council (NACC) - GOKD

Customer Receivables Ageing - Overview

Date 04/05/12

Time 11:20AM

Age by

Value Date

Continue

Ageing Date:

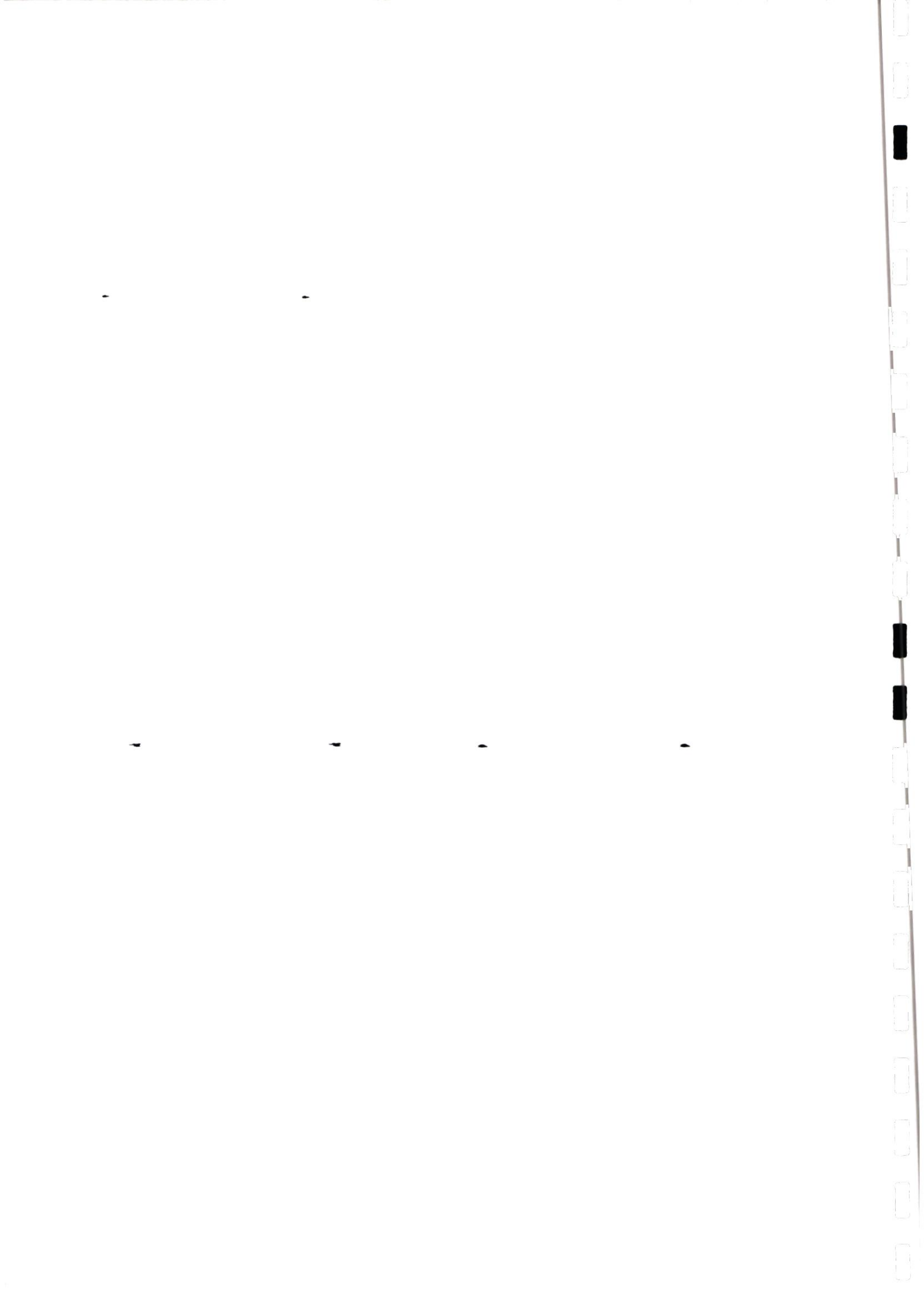
31/03/12

| BP Name | Total | Future Remit | 0 - 30 | 31 - 60 | 61 - 90 | 91 - 120 | |
|----------------------|--------------------------|--------------|--------|---------|---------|----------|--------------------------|
| THIKA DISTRICT | KES 399,085.85 | | | | | | KES 399,085.85 |
| TRANS MARA DISTRICT | KES 294,510.00 | | | | | | KES 294,510.00 |
| TRANS NZOIA DISTRICT | KES 175,271.70 | | | | | | KES 175,271.70 |
| TURKANA DISTRICT | KES 80,591.10 | | | | | | KES 80,591.10 |
| UASIN GISHU DISTRICT | KES 112,700.70 | | | | | | KES 112,700.70 |
| VIHIGA DISTRICT | KES 141,510.50 | | | | | | KES 141,510.50 |
| WAJIR DISTRICT | KES 581,750.00 | | | | | | KES 581,750.00 |
| WEST POKOT DISTRICT | KES 184,951.60 | | | | | | KES 184,951.60 |
| Total | KES 19,063,358.19 | | | | | | KES 19,063,358.19 |
| Ageing (%) | % 100.00 | | | | | | % 100.00 |

| No. | Name of DTC | PROVINCE | DDO'S NAME | PERSONAL NUMBER | Total Advances-On 11/08/09 | Total Expenses | Customer Balance |
|-----|------------------|----------|-------------------|-----------------|----------------------------|---------------------|---------------------|
| 01 | Gabatula | Eastern | Mutie Nzau | 2008035627 | 90,000.00 | 89,700.00 | 300.00 |
| 02 | Maara | Eastern | John M. Njeru | 2008035449 | 90,000.00 | 89,699.00 | 301.00 |
| 03 | Tharaka | Eastern | Bonface Muli Lova | 2006067961 | 90,000.00 | 88,000.00 | 2,000.00 |
| 04 | Kibwezi | Eastern | Karanja Waigi | 2008035863 | 90,000.00 | 87,586.00 | 2,414.00 |
| 05 | Marsabit | Eastern | Alfaxad Omwenga | 2008036013 | 90,000.00 | 85,000.00 | 5,000.00 |
| 06 | Mbeere North | Eastern | Grace Muini | 1995012660 | 90,000.00 | 72,000.00 | 18,000.00 |
| 07 | Mwala | Eastern | Faithi Makau | 2008035651 | 90,000.00 | 71,475.00 | 18,525.00 |
| 08 | Moyale | Eastern | James Gitahi | 2008036063 | 90,000.00 | 70,900.00 | 19,100.00 |
| 09 | Chalbi | Eastern | David Saransora | 2008035473 | 90,000.00 | 58,500.00 | 31,500.00 |
| 10 | Laisamisi | Eastern | Richard Chege | 2008035910 | 90,000.00 | 58,425.00 | 31,575.00 |
| 11 | Mbooni East | Eastern | Anne Mulea | 2008035588 | 90,000.00 | 57,500.00 | 32,500.00 |
| 12 | Imenti North | Eastern | Raphael N. Nduati | 2005003639 | 90,000.00 | 48,000.00 | 42,000.00 |
| 13 | Makueni | Eastern | Stephen Mbogo | 2006068105 | 90,000.00 | 45,500.00 | 44,500.00 |
| 14 | Kyuso | Eastern | Patrick M. Mugo | 2008035805 | 90,000.00 | 45,000.00 | 45,000.00 |
| 15 | Iment South | Eastern | Kega Muthoni | 2006068056 | 90,000.00 | 41,000.00 | 49,000.00 |
| 16 | Meru South-Chuka | Eastern | Duke Gekara | 2005002887 | 90,000.00 | 37,700.00 | 52,300.00 |
| 17 | Machakos | Eastern | Julius K. Kitunda | 1991027613 | 90,000.00 | 33,520.00 | 56,480.00 |
| 18 | Nzau | Eastern | Maina G.C | 2008035601 | 90,000.00 | 33,472.00 | 56,528.00 |
| 19 | Mwingi | Eastern | Martin M. Kinyua | 2005003231 | 90,000.00 | 28,000.00 | 62,000.00 |
| 20 | Kangundo | Eastern | Evelyn Bengal | 2008036306 | 90,000.00 | 20,000.00 | 70,000.00 |
| 21 | Yatta | Eastern | Dickson K. Murira | 2005002926 | 90,000.00 | 18,000.00 | 72,000.00 |
| 22 | Tigania West | Eastern | Peter Chabari | 2008036233 | 90,000.00 | 10,000.00 | 80,000.00 |
| 23 | Kitui South | Eastern | Pius Mutisya | 2005003192 | 90,000.00 | - | 90,000.00 |
| 24 | Embu East | Eastern | Anne Muthamia | 1987001192 | 90,000.00 | - | 90,000.00 |
| 25 | Meru Central | Eastern | Leah Maingi | 2008036110 | 90,000.00 | - | 90,000.00 |
| 26 | Igembe South | Eastern | Edwin Njue | 1995012856 | 90,000.00 | - | 90,000.00 |
| 27 | Isiolo | Eastern | Stephen Njaramba | 2005004075 | 90,000.00 | - | 90,000.00 |
| | TOTAL | | | | 2,520,000.00 | 1,278,977.00 | 1,241,023.00 |

| No. | Name of DTC | PROVINCE | DDO'S NAME | PERSONAL NUMBER | Total Advances-On 11/08/09 | Total Expenses | Customer Balance |
|-----|--------------------|---------------|------------------|-----------------|----------------------------|---------------------|---------------------|
| 1 | Fafi | North Eastern | Silas Oure | 2008035813 | 90,000.00 | 85,000.00 | 5,000.00 |
| 2 | Lgdera | North Eastern | Erastus Kariuki | 2008035936 | 90,000.00 | 84,600.00 | 5,400.00 |
| 3 | Wajir-West | North Eastern | Reuben Kipchumba | 2008035504 | 90,000.00 | 84,408.50 | 5,591.50 |
| 4 | Mandera-West | North Eastern | Wilson Nganga | 2008036275 | 90,000.00 | 80,880.00 | 9,120.00 |
| 5 | Garissa | North Eastern | Ag. Silas Oure | 2008035813 | 90,000.00 | 80,200.00 | 9,800.00 |
| 6 | Mandera-East | North Eastern | Samuel Nguluu | 2010054905 | 90,000.00 | 74,570.00 | 15,430.00 |
| 7 | Mandera-Central | North Eastern | Donald Matumaini | 2008036217 | 90,000.00 | 71,715.00 | 18,285.00 |
| 8 | Ijara | North Eastern | Rashid Mwagi | 2006068404 | 90,000.00 | 66,900.00 | 23,100.00 |
| 9 | Wajir-South | North Eastern | Boniface Otieno | 2005020479 | 90,000.00 | 13,250.00 | 76,750.00 |
| 10 | Wajir-East | North Eastern | Peter Mulwa | 2006068218 | 90,000.00 | 22,000.00 | 68,000.00 |
| 11 | Wajir-North | North Eastern | Abubakar Abdi | 201055683 | 90,000.00 | - | 90,000.00 |
| | TOTAL | | | | 990,000.00 | 663,523.50 | 348,476.50 |
| | GRAND TOTAL | | | | 11,598,000.00 | 5,623,764.40 | 6,041,235.60 |

N/B: NAMES OF THE DDOs WHO HAVE FULLY ACCOUNTED FOR THE FUNDS ARE NOT INCLUDED.



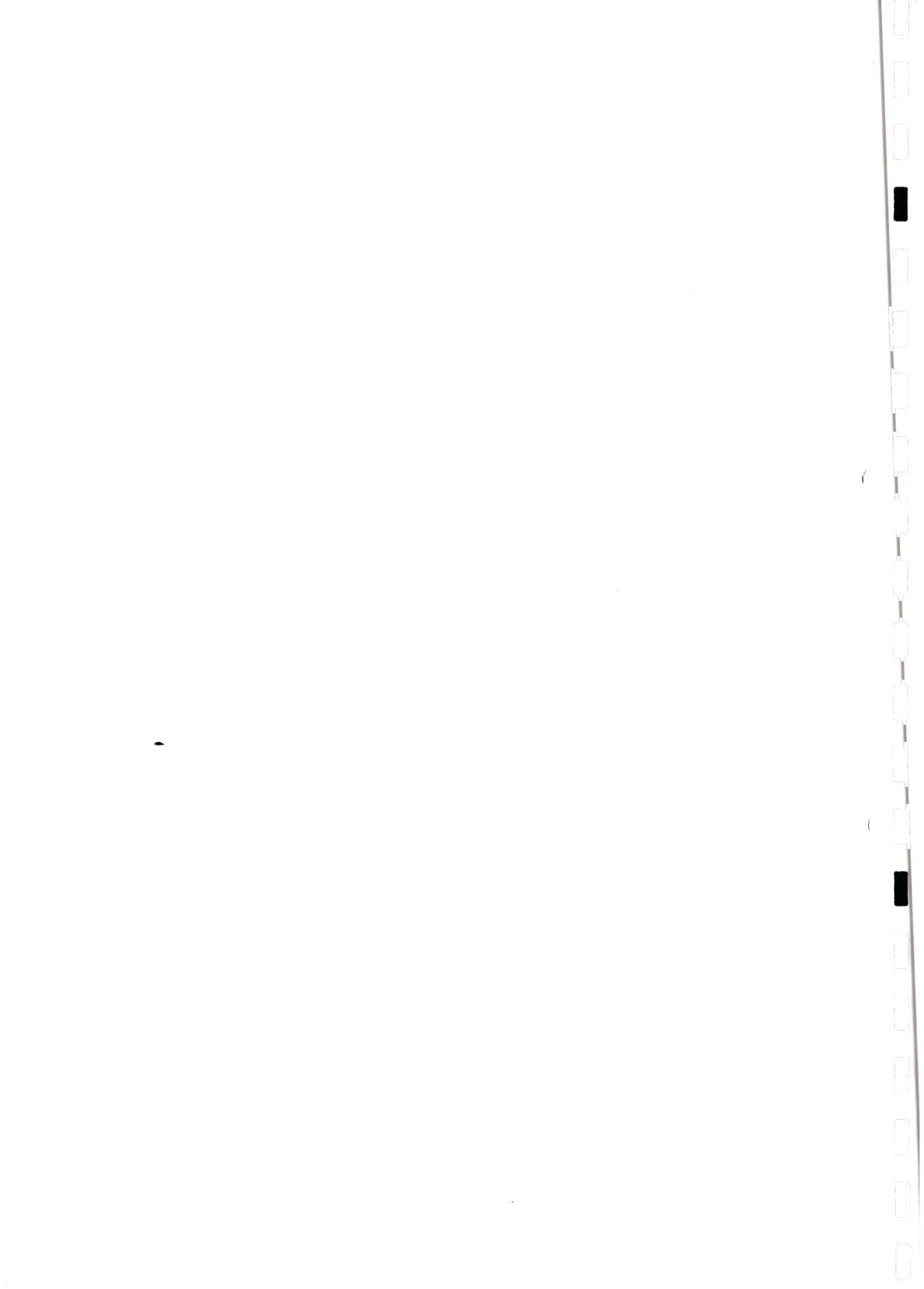
DTCs Advances
As at 30th March 2011.
Figures in Kshs

TOWA SAP BALANCES

| No. | Name of DTC | PROVINCE | DDO'S NAME | PERSONAL NUMBER | Total Advances-On 11/08/09 | Total Expenses | Customer Balance |
|-----|-----------------|----------|-----------------|-----------------|-------------------------------|------------------|-------------------|
| 01 | Murang'a North | Central | Samuel Gachoya | 85093020 | 60,000.00 | | 60,000.00 |
| 02 | Murang'a North | Central | Purity Njunguna | 2003035839 | 30,000.00 | | 30,000.00 |
| 03 | Kirinyaga | Central | Mbugua J.N | 2008036241 | 90,000.00 | | 90,000.00 |
| 04 | Kiambu West | Central | David K Mbui | 2006067995 | 90,000.00 | | 90,000.00 |
| 05 | Thika | Central | Samuel Koskey | 92017441 | 60,000.00 | | 60,000.00 |
| 06 | Thika | Central | Tabitha Wanjiru | 2008036259 | 30,000.00 | | 30,000.00 |
| 07 | Gatundu | Central | Peter Wanjama | 2005002976 | 90,000.00 | | 90,000.00 |
| 08 | Nyandarua South | Central | Joseph Karuma | 2006068420 | 90,000.00 | | 90,000.00 |
| 09 | Murang'a South | Central | Elijah O Kinaro | 95028857 | 90,000.00 | | 90,000.00 |
| 10 | Nyeri South | Central | Kirwa Lelei | 2006068153 | 90,000.00 | 63,529.00 | 26,471.00 |
| 11 | Kiambu East | Central | David K Mbui | 2006067995 | 90,000.00 | | 90,000.00 |
| | TOTAL | | | | 810,000.00 | 63,529.00 | 746,471.00 |

| No. | Name of DTC | PROVINCE | DDO'S NAME | PERSONAL NUMBER | Total Advances-On 11/08/09 | Total Expenses | Customer Balance |
|-----|---------------|----------|----------------|-----------------|-------------------------------|------------------|-------------------|
| 1 | Nairobi- East | Nairobi | Cosmas M. Muia | 1997011246 | 90,000.00 | | 90,000.00 |
| 2 | Nairobi North | Nairobi | Ruth K.Kitonyi | 2006068179 | 90,000.00 | 48,081.00 | 41,919.00 |
| | TOTAL | | | | 180,000.00 | 48,081.00 | 131,919.00 |

| No. | Name of DTC | PROVINCE | DDO'S NAME | PERSONAL NUMBER | Total Advances-On 11/08/09 | Total Expenses | Customer Balance |
|-----|---------------|----------|-------------------|-----------------|-------------------------------|-------------------|---------------------|
| 1 | Kisumu West | Nyanza | David Waga | 2006068624 | 90,000.00 | 85,564.00 | 4,436.00 |
| 2 | Kisii Central | Nyanza | Job Otiwa | 2006068585 | 90,000.00 | 82,989.00 | 7,011.00 |
| 3 | Kisii South | Nyanza | Penuel Ondienga | 2008035457 | 90,000.00 | 82,514.00 | 7,486.00 |
| 4 | Rarieda | Nyanza | Judith Onyango | 2008036194 | 90,000.00 | 81,775.00 | 8,225.00 |
| 5 | Kisumu East | Nyanza | Margaret Ouma | 2006068365 | 90,000.00 | 74,495.00 | 15,505.00 |
| 6 | Masaba | Nyanza | Simón Mungai | 2008035520 | 90,000.00 | 68,329.00 | 21,671.00 |
| 7 | Gucha South | Nyanza | Peterson Nyakeri | 2008035562 | 90,000.00 | 60,400.00 | 29,600.00 |
| 8 | Nyando | Nyanza | Zechariah Onchera | 199528831 | 90,000.00 | 51,530.00 | 38,470.00 |
| 9 | Gucha | Nyanza | Moses O. Otieno | 2008036186 | 45,000.00 | - | 45,000.00 |
| 10 | Gucha | Nyanza | Edward Mayogi | 95028815 | 45,000.00 | - | 45,000.00 |
| 11 | Horna Bay | Nyanza | Lazarus Onyancha | 95028750 | 90,000.00 | 45,000.00 | 45,000.00 |
| 13 | Bondo | Nyanza | Alexander Muthyo | 2005003621 | 90,000.00 | 32,250.00 | 57,750.00 |
| 14 | Borabu | Nyanza | Robina K. John | 2008035758 | 90,000.00 | | 90,000.00 |
| 15 | Kuria East | Nyanza | Ronald Odhiambo | 2006068307 | 90,000.00 | | 90,000.00 |
| 17 | Manga | Nyanza | Taubman Olang | 2008036089 | 90,000.00 | | 90,000.00 |
| 18 | Migori | Nyanza | Tom Maruti | 2006068454 | 90,000.00 | | 90,000.00 |
| 19 | Rachuonyo | Nyanza | Andrew Njogu | 2006068161 | 90,000.00 | | 90,000.00 |
| 20 | Rongo | Nyanza | Sylvester Juma | 2006068501 | 90,000.00 | | 90,000.00 |
| 21 | Siaya | Nyanza | Jackson Otieno | 2005002918 | 90,000.00 | | 90,000.00 |
| 22 | Suba | Nyanza | Maluku Mwangela | 2005047879 | 90,000.00 | | 90,000.00 |
| | TOTAL | | | | 1,710,000.00 | 664,846.00 | 1,045,154.00 |



| No. | Name of DTC | PROVINCE | DDO'S NAME | PERSONAL NUMBER | Total Advances-On 11/08/09 | Total Expenses | Customer Balance |
|-----|------------------|----------|-----------------|-----------------|-------------------------------|-------------------|------------------|
| 01 | Butere | Western | Jacob Mumia | | | | |
| 02 | Teso | Western | Thomas Musandu | 2008035499 | 90,000.00 | 89,955.00 | 45.00 |
| 03 | Kakamega Central | Western | Margaret kongi | 2005003003 | 90,000.00 | 89,700.00 | 300.00 |
| 04 | Hamisi | Western | William Siguta | 1990028975 | 90,000.00 | 86,000.00 | 4,000.00 |
| 05 | Bungoma West | Western | Mathews Tsuma | 2008035415 | 90,000.00 | 78,575.00 | 11,425.00 |
| 06 | Bungoma North | Western | Kennedy Lumbe | 2006068187 | 90,000.00 | 73,500.00 | 16,500.00 |
| 07 | Samia | Western | Dan Abasa | 2008035619 | 90,000.00 | 68,755.00 | 21,245.00 |
| 08 | Bungoma South | Western | Daudi Soransora | 1987004140 | 90,000.00 | 57,500.00 | 32,500.00 |
| 09 | Bungoma South | Western | Boniface Agoro | 2008035473 | 45,000.00 | 11,650.00 | 33,350.00 |
| 10 | Vihiga | Western | Evans Lokabel | 2005047845 | 45,000.00 | - | 45,000.00 |
| 11 | Mt. Elgon | Western | Francis Muteti | 2008035392 | 90,000.00 | 36,895.00 | 53,105.00 |
| | TOTAL | | | 95012652 | 900,000.00 | 627,180.00 | 272,820.00 |

| No. | Name of DTC | PROVINCE | DDO'S NAME | PERSONAL NUMBER | Total Advances-On 11/08/09 | Total Expenses | Customer Balance |
|-----|-----------------|------------|-----------------------|-----------------|-------------------------------|-------------------|------------------|
| 01 | Laikipia East | South Rift | CHARLES N. NDUNGU | | | | |
| 02 | Kericho | South Rift | LEAH J. CHUMBA | 95012717 | 87,000.00 | 72,360.00 | 14,640.00 |
| 03 | Nakuru North | South Rift | STANLUS MAKAU MATHEKA | 2008035512 | 87,000.00 | 72,129.00 | 14,871.00 |
| 04 | Narok North | South Rift | KWENDO DENIS | 2010056095 | 87,000.00 | 69,335.00 | 17,665.00 |
| 05 | Bomet | South Rift | LINUS NGENO | 2010056370 | 87,000.00 | 63,680.00 | 23,320.00 |
| 06 | Samburu North | South Rift | DANIEL OKELELE | 2008036055 | 87,000.00 | 51,360.00 | 35,640.00 |
| 07 | Laikipia West | South Rift | JOSEPH MWANGI KAMAU | 2010054742 | 87,000.00 | 50,000.00 | 37,000.00 |
| 08 | Kajiado Central | South Rift | SARAH M. KIOI | 2008036063 | 87,000.00 | 50,000.00 | 37,000.00 |
| 09 | Naivasha | South Rift | GITAH I JAMES | 20100056744 | 87,000.00 | 47,781.00 | 39,219.00 |
| 10 | Sotik | South Rift | RONALD RONO K. | 2005002879 | 87,000.00 | 44,600.00 | 42,400.00 |
| 11 | Nakuru DTC | South Rift | THOMAS OSANO | 2008035685 | 87,000.00 | 44,000.00 | 43,000.00 |
| 12 | Transmara | South Rift | SAMWEL M. MUKINDIA | 2006068137 | 87,000.00 | 42,510.00 | 44,490.00 |
| 13 | Samburu Central | South Rift | KENRICK O. AYOT | 95015058 | 87,000.00 | 40,500.00 | 46,500.00 |
| 14 | Molo | South Rift | CYRUS M. KAHIGA | 2010056710 | 87,000.00 | 30,500.00 | 56,500.00 |
| 15 | Kipkeleon | South Rift | RONALD MIYOGE OKONGO | 2008035952 | 87,000.00 | - | 87,000.00 |
| 16 | Bureti | South Rift | DOMINIC YEGON | 2006068640 | 87,000.00 | - | 87,000.00 |
| 17 | Loitokitok | South Rift | DOUGLAS MACHARJA | 2010055243 | 87,000.00 | - | 87,000.00 |
| 18 | Samburu East | South Rift | JOEL M. MUYANGA | 2006068014 | 87,000.00 | - | 87,000.00 |
| 19 | Narok South | South Rift | JOSEPH M. GIKONYO | 2005002861 | 87,000.00 | - | 87,000.00 |
| | TOTAL | | | 2010054768 | 1,653,000.00 | 678,755.00 | 974,245.00 |



| No. | Name of DTC | PROVINCE | DDO'S NAME | PERSONAL NUMBER | Total Advances-On 11/08/09 | Total Expenses | Customer Balance |
|-------|------------------|------------|------------------------|-----------------|----------------------------|----------------|------------------|
| 01 | East Pokot | North Rift | Samson K.Kiprono(CACC) | 1995060663 | 90,000.00 | 86,386.00 | 3,614.00 |
| 02 | Trans Nzoia East | North Rift | Veronica M. Mwangi | 2006068470 | 90,000.00 | 67,000.00 | 23,000.00 |
| 03 | Turkana Central | North Rift | Norman Muraya | 2006068616 | 90,000.00 | 64,700.00 | 25,300.00 |
| 04 | Turkana North | North Rift | Joseph K. Keter (Cacc) | 85054872 | 90,000.00 | 54,500.00 | 35,500.00 |
| 05 | Nandi Central | North Rift | Sally Yagan | 2005002853 | 90,000.00 | 51,990.00 | 38,010.00 |
| 06 | Wareng | North Rift | Michael Ndolo | 2008036500 | 90,000.00 | 50,000.00 | 40,000.00 |
| 07 | Eldoret East | North Rift | Charles K. Rutto | 2006067979 | 90,000.00 | 49,840.00 | 40,160.00 |
| 08 | Marakwet | North Rift | Martine Wekesa | 097014456 | 90,000.00 | 48,625.00 | 41,375.00 |
| 09 | Turkana South | North Rift | Hosman Chesaro | 2008035693 | 90,000.00 | 32,200.00 | 57,800.00 |
| 10 | Baringo Central | North Rift | Mathew K Musyoka | 2005002798 | 90,000.00 | 24,160.00 | 65,840.00 |
| 11 | Baringo North | North Rift | Kiprono Kosgei | 2008035994 | 90,000.00 | - | 90,000.00 |
| 12 | North Pokot | North Rift | Gladys Kinyua | 95012686 | 90,000.00 | - | 90,000.00 |
| 13 | Pokot Central | North Rift | Nicholas Kiamba | 2008035643 | 90,000.00 | - | 90,000.00 |
| 14 | Pokot West | North Rift | Gladys Kinyua | 95012686 | 90,000.00 | - | 90,000.00 |
| 15 | Nandi East | North Rift | Nyandieka Mokua | 2005003605 | 90,000.00 | - | 90,000.00 |
| 16 | Nandi South | North Rift | Nelly Jepkemboi | 2008036291 | 90,000.00 | - | 90,000.00 |
| 17 | Kwanza | North Rift | Ben Rutto | 2006067945 | 90,000.00 | - | 90,000.00 |
| TOTAL | | | | | 1,890,000.00 | 889,401.00 | 1,000,599.00 |

| NO | Name of DTC | PROVINCE | DDO'S NAME | PERSONAL NUMBER | Total Advances-On 11/08/09 | Total Expenses | Customer Balance |
|-------|-------------|----------|--------------------|-----------------|----------------------------|----------------|------------------|
| 01 | Kwale | Coast | Peter M. Silas | 2006068284 | 90,000.00 | 89,800.00 | 200.00 |
| 02 | Taita | Coast | Philip K. Musyoka | 2005002968 | 45,000.00 | 43,500.00 | 1,500.00 |
| 03 | Tana Delta | Coast | Ezekiel G. Manyara | 2005003037 | 90,000.00 | 87,660.00 | 2,340.00 |
| 04 | Malindi | Coast | Fidhelis Mwaniki | 2005047853 | 45,000.00 | 38,856.90 | 6,143.10 |
| 05 | Mombasa | Coast | Bonface K. Ngigi | 2005003118 | 45,000.00 | 38,773.00 | 6,227.00 |
| 06 | Kinango | Coast | Jane W. Githui | 2008036152 | 90,000.00 | 80,696.00 | 9,304.00 |
| 07 | Lamu | Coast | Richard Mwarema | 1992046474 | 90,000.00 | 78,000.00 | 12,000.00 |
| 08 | Tana River | Coast | Timothy W. Kamau | 2006068488 | 90,000.00 | 73,155.00 | 16,845.00 |
| 09 | Kilindini | Coast | Milcah Chepkoech | 2008035960 | 90,000.00 | 67,606.00 | 22,394.00 |
| 10 | Kilifi | Coast | Fidhelis Mwaniki | 2005047853 | 45,000.00 | - | 45,000.00 |
| 11 | Msambweni | Coast | Robert W. Gatonga | 2005003215 | 90,000.00 | 42,200.00 | 47,800.00 |
| 12 | Kaloleni | Coast | Paul O. Onyango | 2006068535 | 90,000.00 | 37,460.00 | 52,540.00 |
| 13 | Taveta | Coast | Benjamin Odago | 2006067953 | 90,000.00 | 31,765.00 | 58,235.00 |
| TOTAL | | | | | 945,000.00 | 709,471.90 | 280,528.10 |

