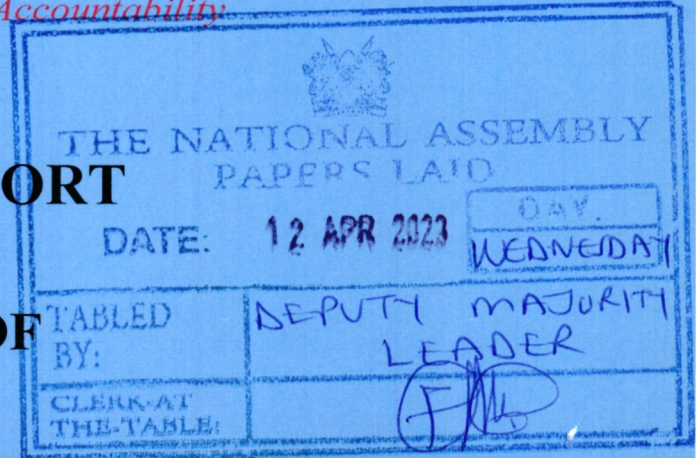
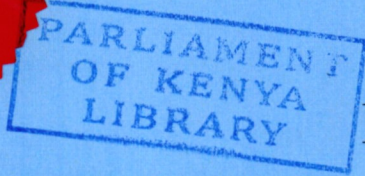


REPUBLIC OF KENYA



Enhancing Accountability



REPORT

OF

THE AUDITOR-GENERAL

ON

**GLOBAL FUND - TO ENSURE PROVISION OF
QUALITY CARE AND PREVENTION SERVICES
FOR ALL PEOPLE IN KENYA WITH TB,
LEPROSY AND LUNG DISEASES PROGRAM -
KEN-T-TNT, GA 2067**

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

THE NATIONAL TREASURY



**PROJECT NAME: TO ENSURE PROVISION OF QUALITY CARE AND
PREVENTION SERVICES FOR ALL PEOPLE IN KENYA WITH TB, LEPROSY AND
LUNG DISEASES**

IMPLEMENTING ENTITY: THE NATIONAL TREASURY

PROJECT GRANT NUMBER: KEN-T-TNT NO.2067

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE, 2022

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1. Project Information and Overall Performance

1.1 Name and registered office

Name

The project's official name is To Accelerate the Reduction of TB, Leprosy and Lung Disease Burden Through Provision of People-centred, Universally Accessible, Acceptable and Affordable Quality Services in Kenya,

Objective

The key objective of the project is to accelerate the reduction of TB, leprosy and lung disease burden through provision of people-centred, universally accessible, acceptable and affordable quality services in Kenya.

Address

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

The address of its registered office is:

The address of its registered office is:

The National Treasury

Treasury Building, 11th Floor

Harambee Avenue

P.O. Box 30007-00100

Nairobi

Contacts: The following are the project contacts

P.O. Box 30007-00100, Nairobi, Kenya.

Telephone: (254) (020) 2252299

E-mail: ps@treasury.go.ke

Website: www.treasury.go.ke

Project information and overall performance (continued)

1.2 Project Information

Project Start Date:	The project start date is 01/07/22
Project End Date:	The project end date is 30/06/24
Project Manager:	The project manager is Mr. Stephen I. Muiruri
Project Sponsor:	The project sponsor is Global Fund

1.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the National Treasury.
Project number	KEN-T-TNT No.1548
Strategic goals of the project	<p>The strategic goals of the project are as follows:</p> <ul style="list-style-type: none"> (i) To reduce TB deaths by 90% compared to 2015 (ii) To reduce TB incidence rate by 80% compared to 2015 (iii) To reduce the proportion of people with leprosy diagnosed with a grade 2 disability to below 5% (iv) To achieve zero families facing catastrophic costs due to TB, leprosy or lung disease (v) To reduce the burden of chronic lung disease by 20% compared to 2015
Achievement of strategic goals	<p>The project management aims to achieve the goals through the following means:</p> <ul style="list-style-type: none"> (i) Closing the gaps along the care continuum to find and cure all people with TB (ii) Implementing differentiated responses by counties to address TB in local contexts (iii) Optimizing the implementation of TB, leprosy

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	<p>and lung health services within UHC</p> <p>(iv) Preventing infection, active disease, morbidity and mortality due to TB, leprosy and lung disease</p> <p>(v) Promoting and ensuring a patient centered approach that promotes quality of care</p>
Other important background information of the project	The project -----
Current situation that the project was formed to intervene	<p>The project was formed to intervene in the following areas:</p> <p>(i) Management of Multi-Drug Resistant TB (MDR-TB)</p> <p>(ii) Program management</p> <p>(iii) Resilient and Sustainable Systems for Health (RSSH) (financial management systems, HMIS/M&E, health products management, health sector governance and planning, HRH, integrated serviced delivery and quality improvement, and laboratory systems</p> <p>(iv) TB care and prevention</p> <p>(v) TB/HIV co-infection</p>
Project duration	The project started on 1 st July 2021 and is expected to run until 30 th June 2024

Project Information and Overall Performance (Continued)

1.4 Bankers

The following are the bankers for the current year:

(i) PROJECT SPECIAL BANK ACCOUNT

Stanbic Bank

Account No.: 0100005345272

(ii) LOCAL ACCOUNT

Cooperative Bank of Kenya

Parliament Road Branch

NAIROBI

Account No.: 01141199190800

1.5 Auditors

The project is audited by the Office of the Auditor-General-Kenya

1.6 Roles and Responsibilities

List the different people who will be working on the project. This list would include the project manager and all the key stakeholders who will be involved with the project. Also, record their role, their positions, and their contact information.

Names	Title designation	Key qualification	Responsibilities
Dr Julius Muia, PhD, CBS	Principal Secretary National Treasury	PhD, CPA(K), CPS(K)	Accounting Officer
Stephen I. Muiruri	Director, Planning	MA ECONOMETRIC, BA(Econ)	Coordinator
Feisal Mohamed Awar	Assistant Director, Sectoral Financial Affairs	MSc Comparative Political Economy, BSc Financial Mathematics	Deputy Coordinator
Anthony Miiru	Program Officer- Malaria	Bachelor in Environmental Health	Malaria Programme

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			Officer
Dr Kimuu	Senior Program Officer-TB	MBChB, MSC, DLSHTM, DQHC& DTMPH	Senior Prograame Officer
Dr Clare Obonyo	Pharmacist	MPH, B. Pharmacy, Higher Dip in MIS	Pharmacist
Simon Kibia	Senior Finance Officer-Malaria	BA(Econ), CPA(K)	Senior Finance Officer
Cornelius Muthiani	Finance Officer-TB	EXECUTIVE MBA, BCOM, CPA(K)	Finance Officer TB
Catherine A.Maneno	Finance Officer -HIV	MSC(FIN), BCOM (FIN), CPA(K), DIP IN ACCTS.	Finance Officer HIV
Fridah K.Matumo	Accounts Assistant	BA, CPA(K)	Accounts Assistant
Teresa W.Kariuki	Internal Auditor-TB	BCOM(FIN) CPA SEC4	Internal Auditor
Kennedy Kithuka	Principal Internal Auditor	MBA, BA(ANTHROPOLOGY), CPA FINALIST	Internal Auditor in charge
Michael C. Mukanzi	Principal Accountant	BCOM (FINANCE), CPA (K), CIFA	Accountant-in-charge
Nancy Mbogo	Principal Internal Auditor		
Ronald Otsola	Accountant II	BCOM (Finance), CPA (K)	In-charge of Examination section

1.7 Funding summary

The Project is for duration of three (3) years from 2021 to 2024 with an approved budget of US\$.69,719,934.00 (included are Covid-19 funds amounting to US\$.27,044,102) equivalent to Kshs.8,495,288,291.20. The Project is being implemented by the National Treasury (Principal Recipient) and DLTLTD which is TB Programme at Ministry of Health. However, the Principal Recipient, NT is only accounting for her portion of US\$.47,557,318.00 (equivalent to KShs.5,554,694,742.40) as highlighted in the table below:

Project information and overall performance (continued)

Below is the funding summary:

A. Source of Funds

Source of funds	Donor Commitment-		Amount received to date – (30 June 2022)		Undrawn balance to date	
	Donor currency USD (A)	Kshs (A')	Donor currency USD (B)	Kshs (B')	Donor currency USD (A)-(B)	Kshs (A)-(B)
(i) Grant						
Global Fund - TNT	47,557,318.00	5,554,694,742.40	72,242.10	8,536,127.00	47,485,075.90	5,546,158,615.40
Transfer from KEMSA				2,102,147.00		
Interest earned				113,694.00		
Transfer from old Grant				8,259,815.00		
Total	47,557,318.00	5,554,694,742.40	72,242.10	19,011,783.00	47,485,075.90	5,546,158,615.40
(ii) Counterpart funds						
Government of Kenya	-	352,000,000.00	-	351,984,277.00	-	15,723.00
Total	47,557,318.00	5,906,694,742.40	72,242.10	370,996,060.00	47,485,075.90	5,546,174,338.40

Project information and overall performance (continued)

B. Application of Funds

Application of funds	Amount received to date – (30 th June 2022)		Cumulative amount paid to date – (30 th June 2022)	Unutilised balance to date (30th June 2022)	
	Donor currency	Kshs		Donor currency	Kshs
	(A)	(A')	(B')	(A)-(B)	(A')-(B')
(i) Grant					
Global Fund - TNT	72,242.10	8,536,127.00	13,070,911.00		(4,534,784.00)
Transfer from KEMSA		2,102,147.00			2,102,147.00
Interest earned		113,694.00			113,694.00
Transfer from NFM 2		8,259,815.00			8,259,815.00
(i) Counterpart funds					
Government of Kenya	-	351,984,277.00	351,984,277.00		
Total	72,242.10	370,996,060.00	365,055,188.00		5,940,872.00

Project information and overall performance (continued)

1.8 Summary of Overall Project Performance:

- i) *Budget performance against actual amounts for current year and for cumulative to-date,*

$$= \text{Total Expenditure} / \text{Total Budget} * 100$$
$$= 365,055,188 / 446,913,742 * 100 = 82\%$$

- ii) *Physical progress based on outputs, outcomes, and impacts since project commencement,*

The proportion of patients notified and treated among the estimated number of incident cases increased to 76% as compared to 60.5% the previous year. Overall, the number of patients diagnosed with TB increased by about 12% from 73,544 in 2020/21 FY to 82,070 in 2021/22 FY, signalling a recovery from COVID-19 period. Further, the proportion of patients who successfully completed treatment was sustained at above 80% during the year.

- iii) *Comment on value-for-money achievements,*

Overall, the project interventions were effective as demonstrated by improved performance as compared to the previous year.

- iv) *Indicate the absorption rate for each year since the commencement of the project.*
FY 2021/2022 is the first year of this funding cycle with an absorption rate of 82%

- v) *List the implementation challenges and recommended way forward.*

Slow start-up of the newly approved grant, largely affecting procurement of program commodities such as GeneXpert cartridges. -Delayed start-up of critical programmatic activities, including TB case finding in private sector (PPM)
The delays call for implementation of catch-up plans in the new year 2022/23.

1.9 Summary of Project Compliance:

- i) *Include significant cases of non-compliance with applicable laws and regulations, and essential external financing agreements/covenants,
There were no significant cases of non-compliance.*
- ii) *Include consequences suffered on account of non-compliance or likely to be suffered.
Not applicable*
- iii) *Indicate mitigation measures taken or planned to be taken to alleviate the adverse effects of actual or potential consequences of non-compliance.
Not applicable*

2. Statement of Performance against Project's Predetermined Objectives

Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

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

- a) To reduce TB deaths by 90% compared to 2015
- b) To reduce TB incidence rate by 80% compared to 2015
- c) To reduce the proportion of people with leprosy diagnosed with a grade 2 disability to below 5%
- d) To achieve zero families facing catastrophic costs due to TB, leprosy or lung disease
- e) To reduce the burden of chronic lung disease by 20% compared to 2015

Progress on attainment of strategic development objectives

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

*To ensure provision of quality care and prevention services for all people in Kenya with TB, leprosy and lung diseases
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Below we provide the progress on attaining the stated objectives:

Project	Objective	Outcome	Indicator	Performance
KEN-T-TNT	Reduce the TB incidence rate by 80% by 2030 compared to 2015	TB incidence	Incidence rate per 100,000	Incidence rate was 267 per 100,000 as compared to 250 per 100,000 for 2020. Improvement for this indicator was affected by COVID-19 pandemic
	Reduce TB deaths by 90% compared by 2030 compared to 2015	TB deaths	Death rate per 100,000	Death rate was 21 per 100,000. This was comparable to previous year. Improving performance of this indicator is closely linked to continuous

*To ensure provision of quality care and prevention services for all people in Kenya with TB, leprosy and lung diseases
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				availability of ARVs for management of TB/HIV co-infection
	Strengthening the timely generation and use of integrated, comprehensive and good-quality health information	Health Information system	HIS deployment and functionality	Completeness and timeliness of reporting maintained at above 90% during the year
	Increasing access to care that is equitable in terms of quality and availability of services at all levels	TB treatment success	Treatment success rate	Performance remained above 80% though below the 90% target.

3. Environmental and Sustainability reporting

(Two-to-three pages)

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

KEN-T-TNT (Tuberculosis grant) focus is to ensure provision of quality care and prevention services of all people in Kenya with TB. The grant is aligned with the National TB Strategy for TB 2019 – 2023, which provides a framework for guiding the strategic and technical response to the TB epidemic in Kenya that reflects a patient-centered approach to planning and evidence-based prioritization or resource allocation.

1. Sustainability strategy and profile

The top management especially the accounting officer should make reference to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.

Long term sustainability is a fundamental aspect of development and global health financing. It is essential that the country is able to scale up and sustain programs to achieve lasting impact in the fight against pandemics and to move towards eventual achievement of Universal Health Coverage. Countries that have experienced economic growth over the last decade are able to move progressively from external donor financing for health towards domestically funded systems that deliver results but must be supported to do so.

The Global Fund sustainability strategy is anchored on a well-articulated Sustainability, Transition and Co-financing Policy that outlines the high-level principles for engaging with countries for long term sustainability of Global Fund supported programs, as well as framework for ensuring successful transitions from Global Fund financing.

2. Environmental performance

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

Through a statement on climate change and environmental sustainability dated 03 December 2021, the Global Fund expressed deep concern about the impact that environmental damage and climate change are having on human health and its disproportionate effect on the most vulnerable and disadvantaged communities. As a leading multilateral funder of grants for HIV, TB, malaria and COVID-19 programs and to strengthen health and community systems, Global Fund has an opportunity and responsibility to minimize impact on the environment, address the environmental and climate impact of procurement operations, and invest in and support and support countries to build climate - resilient and environmentally sensitive systems for health. The statement emphasizes commitment by Global Fund to respond to multifaceted threats to human health arising from climate and environmental changes.

3. Employee welfare

Give account of the policies guiding the hiring process and whether they take into account the gender ratio, whether they take in stakeholder engagements and how often they are improved. Explain efforts made in improving skills and managing careers, appraisal and reward systems. The organisation should also disclose their policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA)

The Global Fund recruitment process is designed to enable the Global Fund to select the best applicant for a job based on objective and fair criteria. While the primary criterion for selection are competence and suitability to the job requirements, there is

reasonable efforts to achieve and maintain diversity and geographical balance. Recruitment is made on competitive basis except where exceptionally authorized.

The Global Fund prohibits all forms of harassment, including sexual harassment and bullying. Sexual exploitation and any acts of sexual abuse or sexual assault are prohibited.

A Code of Conduct applicable to all Global Fund employees regardless of the type or duration of contract is available. Through observance of this Code of Conduct, employees contribute to the kind of organizational culture the Global Fund expects internally, as well as its grant recipients, reflecting integrity, accountability, dignity and respect.

As outcomes, employees (1) earn and maintain the public trust necessary for the Global Fund to accomplish its mission, (2) uphold the fiduciary responsibilities of the Global Fund employees and those of the institution as a whole, and (3) create a positive, productive and motivating work environment.

4. Market place practices-

a) Responsible Supply chain and supplier relations-

explain how the organisation maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.

Global Fund grants are implemented in conformity with Global Fund policies and regulations. The policies and practices governing procurements ensures that awards are transparent and on a competitive basis, bidding process is clear to all prospective bidders, and contracts awarded only to contractors that possess the ability to successfully perform the contracts. The grant recipient, representatives and agents are expected to desist from any practice that is in violation of Code of Conduct for recipients or the Code of Conduct for suppliers in relation to such procurements. Further, recipient is required to maintain clear documentation of procurement processes.

b) Responsible ethical practices

outline efforts to maintain ethical and anti- corruption practices and responsible political involvement.

The Global Fund collectively refers to corrupt practices, fraudulent practices, coercive practices, collusive practices, abusive practices, obstructive practices, retaliation, money laundering, and financing of terrorism as “prohibited practices”.

The Fund’s mission and four principles of transparency, partnership, performance-based financing, and country ownership set the strategic direction for the Fund’s approach to fraud and corruption prevention, detection and response. In this context, the Fund takes a zero-tolerance approach towards prohibited practices.

c) Regulatory impact assessment

Safeguard citizen and stakeholder’s rights.

Ethical conduct is a hallmark of the Global Fund and applies to all those involved in its operations and governance. All actors abide by the organization’s core ethical values (duty of care, accountability, integrity, dignity and respect) as reflected in the Code of Conduct for Governance Officials. The Code of Conduct is applicable when exercising governance and oversight duties over Global Fund programs and activities.

5. Community Engagements

Corporate Social Responsibilities principals are not applicable for grant funds. Where possible, the Global Fund aims to open new opportunities to support community based organizations. This goal includes allowing implementers of the Global Fund grants to fund small, unregistered organizations or collectives that serve key populations and other marginalized groups.

Global Fund grants are activity based applied towards prioritized interventions to fight AIDS, TB and Malaria.

4. Statement of Project Management responsibilities

The *Principal Secretary* for the National Treasury and the *Project Coordinator* for *Global Fund Project* are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year (period) ended on June 30, 2022.


This responsibility includes (i) Maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period, (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the project, (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the project, (v) Selecting and applying appropriate accounting policies and (vi) Making accounting estimates that are reasonable in the circumstances.

The *Principal Secretary* for the National Treasury and the *Project Coordinator* for *Global Fund Project* accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards. The *Principal Secretary* for the National Treasury and the *Project Coordinator* for *Global Fund Project* are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2022, and of the Project's financial position as at that date. The *Principal Secretary* for National Treasury and the *Project Coordinator* for *Global Fund Project* further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

The *Principal Secretary* for the National Treasury and the *Project Coordinator* for *Global Fund Project* confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project Financial Statements

The Project financial statements were approved by the *Principal Secretary* for the National Treasury and the *Project Coordinator* for **Global Fund Project** on 30th September, 2022 and signed by them.



.....
Dr. Julius Muia, PhD,
CBS
Principal Secretary



.....
Stephen I. Muiruri
Project Coordinator



.....
Michael C. Mukanzi
ICPAK Member No: 17538
Project Accountant

6. Statement of Receipts and Payments for the year ended 30th June 2022.

	Note	Receipts and payments controlled by the entity	2021-2022		Total	Cumulative to-date (From inception)
			Kshs.	Kshs.		
Receipts		Kshs.	Kshs.	Kshs.		Kshs.
Counterpart Funding	1	351,984,277		351,984,277		351,984,277
Transfer from Government entities (KEMSA)	1	2,102,147		2,102,147		2,102,147
Proceeds from domestic and foreign grants	2	8,536,127		8,536,127		8,536,127
Miscellaneous receipts	3	113,694		113,694		113,694
Transfer from NFM2 Account		8,259,815		8,259,815		8,259,815
Total receipts		370,996,060		370,996,060		370,996,060
Payments						
Compensation to employees	4	4,375,824		4,375,824		4,375,824
Purchase of goods and services	5	8,695,087		8,695,087		8,695,087
Other grants and transfers /payments	6	351,984,277		351,984,277		351,984,277
Total payments		365,055,188		365,055,188		365,055,188
Surplus/ (deficit)		5,940,872		5,940,872		5,940,872

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

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON GLOBAL FUND - TO ENSURE PROVISION OF QUALITY CARE AND PREVENTION SERVICES FOR ALL PEOPLE IN KENYA WITH TB, LEPROSY AND LUNG DISEASES PROGRAM - KEN-T-TNT, GA 2067 FOR THE YEAR ENDED 30 JUNE, 2022 - THE NATIONAL TREASURY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Global Fund - To Ensure Provision of Quality Care and Prevention Services for All People in Kenya with TB, Leprosy and Lung Diseases Program set out on pages 1 to 19, which comprise of the statement of financial assets as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the period then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Global Fund - To Ensure Provision of Quality Care and Prevention Services for All People in Kenya with TB, Leprosy and Lung Diseases Program as at 30 June, 2022, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Grant Agreement No. KEN-T-TNT, GA 2067 dated 14 June, 2021 between the Global Fund and the Republic of Kenya and the Public Finance Management Act, 2012.

In addition, the special account statement presents fairly, transactions for the year, and the closing balance has been reconciled with the books of account.

Basis for Qualified Opinion

Unsupported Counterpart Funding Balances

The statement of receipts and payments reflects an amount of Kshs.351,984,277 with respect to counterpart funding and a similar amount of other grants and transfers/payments. The amount relates to the Government counterpart funds which was drawn from the ledger as expenditure incurred by The National Treasury on behalf of the Program. However, expenditure returns and supporting schedule amounting to Kshs.25,025,377 was provided for audit review while supporting expenditure returns and schedule for expenditure amounting to Kshs.326,958,900 were not provided.

In the circumstances, the eligibility and the accuracy of the counterpart funding and other grants and transfers/payments of Kshs.351,984,277 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Global Fund - To Ensure Provision of Quality Care and Prevention Services for All People in Kenya with TB, Leprosy and Lung Diseases Program Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in

Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final total receipts budget of Kshs.446,913,742 against the actual receipts of Kshs.370,996,060 resulting into an under-collection of Kshs.75,917,682 or 17% of the budget. Similarly, the statement reflects budgeted expenditure of Kshs.446,913,742 against the actual expenditure of Kshs.365,055,188 resulting to an under-expenditure of Kshs.81,858,554 or 18% of the budget.

The underfunding and underperformance affected the planned activities and impacted adversely on service delivery to the public.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for conclusion

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by the Global Fund, I report based on my audit that:

- i. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit;
- ii. In my opinion, adequate accounting records have been kept by the Program, so far as appears from the examination of those records; and,
- iii. The Program's financial statements are in agreement with the accounting records and returns.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

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

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

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

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

governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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


- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a

basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Program's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Program to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Program to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

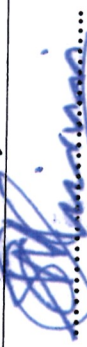
Nairobi

25 November, 2022

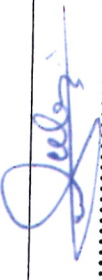
*To ensure provision of quality care and prevention services for all people in Kenya with TB, leprosy and lung diseases
Annual Report and Financial Statements for the financial year ended 30th June, 2022*


.....

Dr. Julius Muia, PhD, CBS
Principal Secretary


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Stephen I. Muiruri
Project Coordinator



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Michael C. Mukanzi
ICPAK Member No: 17538
Project Accountant


7. Statement of Financial Assets as at 30th June 2022

Description	Note	2021-2022
		Kshs
Financial Assets		
Cash and Cash equivalents		
Bank Balances	11.A	5,940,872
Total Cash and Cash equivalents		5,940,872
Total Financial Assets		5,940,872
Financial Liabilities		
Net Assets		5,940,872
Represented By		
Fund Balance B/fwd.	7	-
Surplus/(Deficit) for the Year		5,940,872
Net Financial Position		5,940,872

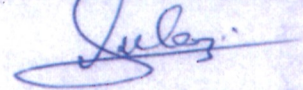
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th September, 2022, and signed by:



Dr. Julius Muia, PhD, CBS
 Principal Secretary



Stephen I. Muiruri
 Project Coordinator



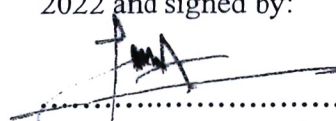
Michael C. Mukanzi
 ICPAK member No: 17538

Project Accountant


8. Statement of Cashflow for the year ended 30th June 2022

Description	Notes	2021-2022
		Kshs
Cashflow from operating activities		
Receipts		
GoK Counterpart funding	1	351,984,277
Transfer from government entities (KEMSA)	1	2,102,147
Proceeds from domestic and foreign grants	2	8,536,127
Miscellaneous receipts (Interest)	3	113,694
Transfer from NFM 2 Account		8,259,815
Total receipts		370,996,060
Payments		
Compensation of employees	4	4,375,824
Purchase of goods and services	5	8,695,087
Other grants and transfers	6	351,984,277
Total Payments		365,055,188
Adjustments during the year		
Net cash flow from operating activities		5,940,872
Cash and cash equivalent at beginning of the year	11	-
Cash and cash equivalent at end of the year	11	5,940,872

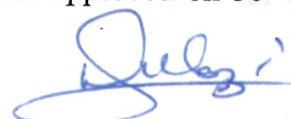
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th September, 2022 and signed by:



Dr. Julius Muia, PhD, CBS
Principal Secretary



Stephen I. Muiruri
Project Coordinator



Michael C. Mukanzi
ICPAK Member No: 17538
Project Accountant

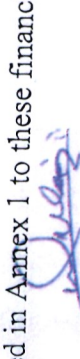
9. Statement of Comparison of Budget and Actual amounts for the year ended 30th June 2022

Receipts/Payments Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Receipts						
Transfer from Government entities (KEMSA)				2,102,147	(2,102,147)	
GOK Counterpart Funding	352,000,000		352,000,000	351,984,277	15,723	100
Proceeds from domestic and foreign grants	516,675,823	(421,762,081)	94,913,742	8,536,127	86,377,615	9
Miscellaneous receipts (Interest)				113,694	(113,694)	
Transfer from NFM 2 Account				8,259,815	(8,259,815)	
Total Receipts	868,675,823	(421,762,081)	446,913,742	370,996,060	75,917,682	
Payments						
Compensation to employees	7,800,624	(3,106,722)	4,693,902	4,375,824	318,078	93
Purchase of goods and services	225,547,364	(157,727,007)	67,820,357	8,695,087	59,125,270	13
Purchase of computers, printers and other IT equipment	15,957,000	6,083,000	22,040,000	-	22,040,000	-
Purchase of Laboratory Equipment	48,335,307	(47,975,824)	359,483	-	359,483	-
Purchase of ICT Networking & Communication Equipment	219,035,528	(219,035,528)	-	-	-	-
Other grants and transfers	352,000,000		352,000,000	351,984,277	15,723	100
Total Payments	868,675,823	(421,762,081)	446,913,742	365,055,188	81,858,554	82
Surplus or Deficit	-	-	-	5,940,872	(5,940,872)	

Note: The significant budget utilisation/performance differences in the last column are explained in Annex 1 to these financial statements.


 Dr. Julius Muia, PhD, CBS
 Principal Secretary


 Stephen I. Muiruri
 Project Coordinator


 Michael C. Mukanzi
 ICPAK Member No:
 Project Accountant

10. Significant Accounting Policies

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

10.1 Statement of compliance and basis of preparation

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

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

10.2 Reporting entity

The financial statements are for TB Programme under the National Treasury. The financial statements are for the reporting entity Global Fund Project as required by Section 81 of the PFM Act, 2012 .

10.3 Reporting currency

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

10.4 Recognition of receipts

Global Fund Unit recognises all receipts from the various sources when the event occurs, and the related cash has actually been received.

i) Transfers from the Exchequer

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

ii) External Assistance

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

Significant Accounting Policies (Continued)

iii) Other receipts

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

iv) Donations and grants

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

v) Proceeds from borrowing

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

vi) Undrawn external assistance

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

10.5 Recognition of payments

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

i) Compensation to employees

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

Significant Accounting Policies (Continued)

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

10.6 In-kind donations

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

Significant Accounting Policies (Continued)

10.7 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

10.8 Restriction on cash

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

10.9 Imprests and Advances

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

10.10 Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:

Significant Accounting Policies (Continued)

- i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
- ii) The amount of the obligation cannot be measured with sufficient reliability.

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

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

Annex 5 of this financial statement is a register of the contingent liabilities in the year.

10.11 Contingent Assets

Global Fund Unit does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of *Global Fund Unit* in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

10.12 Pending bills

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

Significant Accounting Policies (Continued)

10.13 Budget

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

10.14 Third party payments

Included in the receipts and payments, are payments made on its behalf by to third parties in form of loans and grants. These payments do not constitute cash receipts and payments. and are disclosed in the payment to third parties' column in the statement of receipts and payments. During the year, Kshs xxx billion being loan disbursements were received in form of direct payments from third parties.

10.15 Exchange rate differences

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

Significant Accounting Policies (Continued)

10.16 Comparative figures

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

10.17 Subsequent events

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2022.

10.18 Prior period adjustments

Prior period adjustments relate to errors and other adjustments noted arising from previous year(s). Explanations and details of these prior period adjustments are presented *in note xx of these financial statements*

11. Notes to the Financial Statements

1. Transfers from Government entities

These represent counterpart funding and other receipts from government as follows:

Description	KShs	Cumulative to-date (from inception)
	2021-2022	
<i>Counterpart funding through National Treasury</i>		
Counterpart funds	351,984,277	351,984,277
Total (See Annex 2)	351,984,277	351,984,277
<i>Other transfers from government entities</i>		
Agency (KEMSA)	2,102,147	2,102,147
Total	<u>2,102,147</u>	<u>2,102,147</u>

Notes to the Financial Statements (Continued)

2. Proceeds From Domestic and Foreign Grants

During the financial period to 30 June 2022, we received grants from donors as detailed in the table below:

Name of Donor	Date received	Amount received in donor currency	Grants received in cash	Total amount in Kshs	
				2021-2022 Kshs	2020-2021 Kshs
Grants Received from Multilateral Donors (International Organizations)					
Global Fund	17.05.2022	12,500.00	1,477,000.00	1,477,000.00	
Global Fund	17.05.2022	12,625.00	1,491,770.00	1,491,770.00	
Global Fund	19.04.2022	35,160.00	4,154,505.60	4,154,505.60	
Global Fund	19.04.2022	8,517.00	1,006,368.72	1,006,368.72	
Global Fund	17.05.2022	625.00	73,850.00	73,850.00	
Global Fund	17.05.2022	631.25	74,588.50	74,588.50	
Global Fund	19.04.2022	1,758.00	207,725.28	207,725.28	
Global Fund	19.04.2022	425.85	50,318.44	50,318.44	
Total		72,242.10	8,536,126.54	8,536,126.54	

Notes to the Financial Statements (Continued)

3. Miscellaneous receipts

	2021-2022			Cumulative to-date (from inception)
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total receipts	
	Kshs	Kshs	Kshs	Kshs
Other receipts not classified elsewhere (Interest)				
Quarter 1	30,124.97		30,124.97	30,124.97
Quarter 2	29,603.03		29,603.03	29,603.03
Quarter 3	29,057.28		29,057.28	29,057.28
Quarter 4	24,908.42		24,908.42	24,908.42
Total	113,693.70		113,693.70	113,693.70

Notes to the Financial Statements (Continued)

4. Compensation to Employees

	2021/2022			Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total payments	
-	Kshs	Kshs	Kshs	Kshs
Basic wages of temporary employees – Q1	1,093,956.00		1,093,956.00	1,093,956.00
Basic wages of temporary employees - Q2	1,093,956.00		1,093,956.00	1,093,956.00
Basic wages of temporary employees – Q3	1,093,956.00		1,093,956.00	1,093,956.00
Basic wages of temporary employees - Q4	1,093,956.00		1,093,956.00	1,093,956.00
Total	4,375,824.00		4,375,824.00	4,375,824.00

Notes to the Financial Statements (Continued)

5. Purchase of Goods and Services

	2021/2022			Cumulative to-date Kshs
	Payments made in Cash Kshs	Payments made by third parties Kshs	Total payments Kshs	
Domestic travel and subsistence	136,800.00		144,800.00	144,800.00
Fuel. Oil and Lubricants	8,000.00		8,000.00	8,000.00
Specialized materials and services	8,129,644.32		8,129,644.32	8,129,644.32
Other operating payments	420,642.22		420,642.22	420,642.22
Total	<u>8,695,086.54</u>		<u>8,695,086.54</u>	<u>8,695,086.54</u>

Notes to the Financial Statements (Continued)

6. Other Grants, Transfers and Payments

	Payments made in Cash	Payments made by third parties	Total payments	Cumulative to-date
	2022-2021			
	Kshs	Kshs	Kshs	Kshs
Counterpart funds payments	351,984,277		351,984,277	351,984,277
Total	351,984,277		351,984,277	351,984,277

TB Programme has one (1) number of project account spread within the project implementation area and one (1) number of foreign currency designated accounts managed by the National Treasury as listed below:

11. A Bank Accounts

Project Bank Accounts

Details	2021-2022
	Kshs/USD
<u>Foreign Currency Accounts</u>	
CFC Stanbic Bank [A/c No.0100005345272]	237,637.63
Total Foreign Currency balances	237,637.63
<u>Local Currency Accounts</u>	
Co-operative Bank of Kenya [A/c No.01141199190800]	5,940,872
Total local currency balances	<u>5,940,872</u>

Notes to the Financial Statements (Continued)

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at 30th June 2022 are not included in Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

Below is the Special Deposit Account (SDA) movement schedule which shows the flow of funds that were voted in the year. These funds have been reported as loans/grants received in the year under the Statement of Receipts and Payments.

Special Deposit Accounts Movement Schedule

Description	2021-2022
	Kshs
(i) A/C Name [A/c No.....]	
Opening balance	120,737.30
Total amount deposited in the account	11,974,242.05
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>11,857,341.72</u>
Closing balance (as per SDA bank account reconciliation attached)	<u>237,637.63</u>

(The Special Deposit Account(s) reconciliation statement(s) has (have) been attached as Appendix iv support these closing balance.

*To ensure provision of quality care and prevention services for all people in Kenya with TB, leprosy and lung diseases
Reports and Financial Statements
For the financial year ended 30th June, 2022*

Notes to the Financial Statements (Continued) Annexes

Annex1 - Variance explanations - Comparative Budget and Actual amounts for FY 2021-2022

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
	a	b	c=a-b	d=b/a %	
Receipts					
GoK counterpart funding	352,000,000	351,984,277	15,723	100	
Transfer from Government entities		2,102,147	(2,102,147)	-	
Proceeds from domestic and foreign grants	94,913,742	8,536,127	86,377,615	9	Being the start of the Grant, procurements delayed
Miscellaneous receipts		113,694	(113,694)	-	
Transfer from NFM2 Account		8,259,815	(8,259,815)		
Total Receipts	446,913,742	370,996,060	75,917,682		
Payments					
Compensation of employees	4,693,902	4,375,824	318,078	93	
Purchase of goods and services	67,820,357	8,695,087	59,125,270	13	Being the start of the Grant, procurements delayed
Purchase of Computers, Printers and other IT Equipment	22,040,000	-	22,040,000	0	These were not able to be

*To ensure provision of quality care and prevention services for all people in Kenya with TB, leprosy and lung diseases
Annual Report and Financial Statements for the financial year ended 30th June, 2022*

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
Purchase of Laboratory Equipment	359,483	-	359,483	0	procured because of Government directive that all ICT equipment specifications be done from State Department for ICT and Innovation.
Other grants and transfers	352,000,000	351,984,277	15,723	100	There was still enough stock in the warehouse to cater for the reduced cases
Total payments	446,913,742	365,055,188	81,858,554.00	82	

- i. Bank Reconciliations statement as at 30th June 2022
- ii. Board of Survey Report
- iii. Special Deposit Account(s) reconciliation statement(s)
- iv. GOK IFMIS comparison Trial Balance

THE NATIONAL TREASURY
GLOBAL FUND PROGRAM
TB GRANT NO. KEN-T-TNT(NFM3)

Annex2: Financial Statements cash basis and
commitments reconciliation

Grant Number	KEN-T-TNT	Accounting Methodology	Cash	Grant's Currency	USD	Implementation Period Start Date	01/07/2021	Implementation Period End Date	30/06/2024	Period of Financial Reporting	Beginning Date:	01/07/2021	End Date:	30/06/2022	Cumulative Period	Budget	Actual	Variance	Commitments	Notes	Previous year	
																					Budget	Actual
Financial Statements (all figures are in US\$ unless otherwise stated)																						
Sources of Grant funds																						
Opening cash balance							0										0					
Receipts from Global fund							7,452,137		23,269,745							30,721,881	7,452,137	23,269,745	5-I		0	0
Direct Disbursements							11,445,150		(11,445,150)							0	11,445,150	(11,445,150)	5-II		0	0
Insurance Proceeds from damaged goods							0		0							0	0	0			0	0
Interest							7,312		(7,312)							0	7,312	(7,312)	5-III		0	0
Receipts from NFM2							462,381		(462,381)							0	462,381	(462,381)	5-IV		0	0
Total sources of Grant Funds							19,366,881		(23,262,532)							30,721,881	19,366,881	(23,262,532)			0	0

Uses of Grant Funds	90,202	38,806	51,397	0	90,202	38,806	51,397							
1.0 Human Resources (HIR)	90,202	38,806	51,397	0	90,202	38,806	51,397							
2.0 Travel related costs (TRC)	244,920	1,244	243,676	0	244,920	1,244	243,676							
3.0 External Professional services	50,000	50,000	0	0	50,000	50,000	0							
4.0 Health Products (HPPP)	577,679	525,554	52,125	0	577,679	525,554	52,125							
5.0 Health Products (HPNP)	21,773,255	8,687,457	13,085,798	19,017	21,773,255	8,687,457	13,085,798							
6.0 Health Products (HPE)	597,911	246,844	351,068	0	0	0	351,068							
7.0 Procurement and Supply-Chain	4,435,265	2,072,403	2,362,862	2,150	4,435,265	2,072,403	2,362,862							
8.0 Infrastructure (INF)	0	0	0	0	0	0	0							
9.0 Non - health equipment (NHP)	2,951,540	0	2,951,540	177,638	2,951,540	0	2,951,540							
10.0 Communication Material	0	0	0	0	0	0	0							
11.0 Program Administration	1,109	51	1,059	0	1,109	51	1,059							
12.0 Living support (LSCTP)	0	0	0	0	0	0	0							
13.0 Payment for Results	0	0	0	0	0	0	0							
Total uses of Grant Funds	30,721,881	11,622,358	19,099,524	198,805	30,721,881	11,622,358	19,099,524					16,032,261	9,333,978	6,698,283
Total commitments at 30.06.2021														
Transfers to SRs		7,388,924				7,388,924								
Net exchange gain/loss		(2,448)				(2,448)								
Net sources (uses) of Grant Funds		353,152				353,152								8

Notes to the financial statements

All amounts are in United States Dollars (US\$).

Note 1: Basis of accounting

The Annual Financial Report is prepared on a cash receipts and disbursements basis.

Note 2: Disbursements/Receipts

Receipts comprises amounts advanced and reimbursed by the Global Fund under the grant agreement during the period [July 1, 2021, to June 30, 2022] to the Principal Recipient and to third parties.

Receipts from Global Fund were in United States Dollars.

Note 3:

Expenditure represents amounts disbursed and costs incurred denominated in United States Dollars (US\$).

Note 4:

Transactions in KES are translated to US dollars at 3 months weighted average exchange rate for each quarter. For the purpose of this report, balances denominated in KES have been translated to US dollars based on the CBK exchange rate as at 30th June, 2022.

Note 5-I: Receipts from Global Fund

Start Date			01/07/2021	01/07/2020	01/07/2021
End Date			30/06/2022	30/06/2021	30/06/2022
Period			Current period	Prior period	Cumulative
Description	Date	Amount			
Disbursement 1	20.08.2021	1,454,431.40	1,454,431.40		1,454,431.40
Disbursement 2	04.03.2022	5,997,705.50	5,997,705.50		5,997,705.50
Total		7,452,136.90	7,452,136.90	0	7,452,136.90

Note 5-II: Direct Disbursements to third Parties by Global Fund

Start Date			01/07/2021	01/07/2020	01/07/2021
End Date			30/06/2022	30/06/2021	30/06/2022
Period			Current period	Prior period	Cumulative
Description	Period	Amount			
3 rd Party Disbursement 1	Jan-Mar 2022	3,830,597.27	3,830,597.27		3,830,597.27
3 rd Party Disbursement 2	Apr-June 2022	7,614,553.21	7,614,553.21		7,614,553.21
Total		11,445,150.48	11,445,150.48		11,445,150.48

Note 5-III: Bank Interest

Start Date			01/07/2021	01/07/2020	01/07/2021
End Date			30/06/2022	30/06/2021	30/06/2022
Period			Current period	Prior period	Cumulative
Description	Period	Amount			
Interest from bank	Jan-Mar 2022	4,918.26	4,918.26		4,918.26
Interest from bank	Apr-June 2022	2,294.70	2,294.70		2,294.70
	Total	7,212.96	7,212.96		7,212.96

Note 5-IV: Funds transferred from previous grant (NFM2) to current grant (NFM3)

Start Date			01/07/2021	01/07/2020	01/01/2018
End Date			30/06/2022	30/06/2021	30/06/2022
Period			Current period	Prior period	Cumulative
Description	Period	Amount			
Transfers from NFM 2	Jan-Mar 2019	462,381.10	462,381.10		462,381.10
Total		462,381.10	462,381.10		462,381.10

Note 6: Human Resources

This represents salaries and gratuities for the principal recipient.

Note 7: Travel Related Costs

This represents M&E and oversight costs for the principal Recipient.

Note 8: Cash balances

Item Description	Amount US\$
PR Special Inshore Account	237,637.63
PR interest	79,963.01
PR Local (KES) Account	51,296.01
Uncleared cheques	(15,773.18)
Advances	-
Cash in Hand	-
Un-explained Difference	28.52
Net sources of Grant Funds	353,151.99

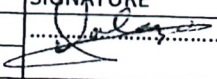
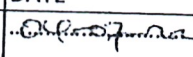
Note 9: Supplemental schedule of commitments at 30.06.2020

Commitments at 01.07.2021	0
Paid in current year	0
Outstanding from previous year	0
Commitments 2022	198,805.13
Total commitments at 30.06.2022	198,805.13

Note 10: Principal Recipient advances

There were no advances as at 30th June, 2022.

TB NFM 3 GRANT
CO-OPERATIVE BANK A/C No.01141199190800
BANK RECONCILIATION AS AT 30.06.2022

				(IN KSHS)
Balance as per Bank Statement				6,044,331.58
Less:				
1)	Payments in Cash Book not Recorded in Bank Statement			
2)	Receipts in Bank Statement not recorded in Cash book			103,479.00
Add:				
3)	Payments in Bank Statement not yet recorded in Cash book			
4)	Receipts in Cash book not recorded in Bank Statement			20.00
Balance as per Cash book				5,940,872.58
Balance as per Cash book (Actual)				5,940,872.58
Difference				-
I certify that I have verified the Bank Balance in Cash book with Bank Statement and that the above Reconciliation is Correct.				
SIGNATURE		DESIGNATION	DATE	
		P. A. M. C.		

PAYMENTS IN CASHBOOK NOT YET IN BANK STATEMENT (UNPRESENTED CHEQUES)

DATE	ITEM	CHQ NO.	AMOUNT
22.06.2022	Commissioner of domestic taxes	171	101,779.00
22.06.2022	NHIF	172	1,700.00
TOTAL			103,479.00

PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK

DATE	PAYEE	REF	AMOUNT
08.06.2022	Comm. Of Dom. Taxes-overpayment	Chq167	20.00
TOTAL			20.00

RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK

DATE	PAYEE	CHQ NO/REF	AMOUNT
			-
TOTAL			-

RECEIPTS IN CASHBOOK NOT YET IN BANK STATEMENT

DATE	PAYEE	CHQ NO/REF	AMOUNT
			-
TOTAL			-

~~KEN - GRANT NO~~
KEN - T - TNT, GA 1548
TIB GRANT NFAI 3

F.O. 51

KENYA

REPUBLIC OF

Date:.....

Report of the Board of Survey on the Cash and Bank Balances of GLOBAL FUNG PROGRAM as at the close of business on 30/6/202....

The Board consisting of - (Names and official titles)

CHAIRPERSON: EVANS K MUGHA MUIGAI

MEMBER: EMILY G NJEM I

MEMBER: GEORGE G. NGIGI

Assembled at the office of GLOBAL FUNG at 8.00 a.m. on 01/07/202., and the following cash was produced: -

Notes ----- Ksh. NIL

Silver ----- Ksh. NIL

Cheques (as per details on reverse) ----- Ksh. NIL

Total----- Ksh. NIL

It was observed that cheques amounting to Ksh NIL

Had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on 30/06/202...

Cash on hand..... Ksh- NIL

Bank Balance..... Ksh- 5,940,872.58

Total..... Ksh- 5,940,872.58

The Bank certificate of Balance showed a sum of Ksh. 6,040,331.58 Standing to the credit of the account on 30/06/202.....

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

Chairperson

[Signature]

[Signature]
[Signature]

Members of the Board



CO-OPERATIVE BANK

We are you

The Co-operative Bank of Kenya Limited
Parliament Road Branch
P.O.Box 5772-00200 Nairobi
Tel: 2210657, 2228605
Mobile: 0722 202977, 0734 600702
Fax: 2251838
Nairobi
Email: parliamentrd@co-opbank.co.ke

29th September 2022

The National Treasury
P.O. Box 30007 – 00100.
Nairobi.

Ref: EA/FA 62/240/02/"B"(93)

Dear Sir/Madam,

RE: CERTIFICATE OF BALANCE AS AT 30TH JUNE 2022

We acknowledge receipt of your letter dated 23rd September 2022 and hereby confirm the book balances as at 30th June 2022 as follows;

- HIV Grant No. KEN-H-TNT,GA 1547 01141199190700 Ksh 4,792,386.05 CR (Kenya shillings four million seven hundred ninety two thousand three hundred eighty six cents five only.)
- TB Grant No. KEN-H-TNT,GA 1548 01141199190800 Ksh 6,044,331.58 (Kenya shillings six million forty four thousand three hundred thirtyone cents fifty eight only)
- PRINCIPAL RECIEPIENT GLOBAL FUND GRANTS RETENTION 01141747082200 Ksh 63,648,896.20 (Ken'sixty three million six hundred forty eight thousand eight hundred ninety six cents twenty only)

We sincerely thank you for your continued support and we look forward to doing more business with you.

Yours faithfully,

BADI MOHAMED
SERVICE DESK OFFICER

GLOBAL FUND TB GRANT KEN-T-TNT GA 1548 (NFM 2)
 STATEMENT OF SPECIAL (DESIGNATED ACCOUNT RECONCILIATION
 FOR THE YEAR ENDED 30TH JUNE 2022
 PART B: ACCOUNTS RECONCILIATION STATEMENT
 Credit No. KEN-T-TNT GA 1548

Bank Account No. 100005345272 Held with CFC Stanbic Bank Ltd

NOTES	USD
1 Amount advanced by Global fund	27,934,927.30
TNT-PR	10,356,113.29
MOH-DLTLD	17,578,814.01
Less	
2 Total Amount Accounted for	28,109,401.13
3 Outstanding Amount advanced to Special Account Represented by	- 174,473.83
4 Ending Special Account Balance at 30th June 2022	-
5 Amount Claimed but not credited at 30th June 2022	0.00
6 Amount withdrawn but not Accounted for to GF Represented by;	- 174,473.83
TNT-PR	197,995.36
MOH-DLTLD	- 372,469.19
7 Service Charges if not included in 5 and 6 above	-
Less	
8 Intrest Earning if not included in special account	-
9 Total advance to special account Year ended 30th June 2022	- 174,473.83
Discrepancy between total appearing in lines 3 and 9	-


 AUTHORIZED REPRESENTATIVE
 RESOURCE MOBILIZATION DEPARTMENT-TREASURY

DATE 19-08-2022

GLOBAL FUND TB GRANT KEN-T-TNT GA 1548 (NFM 3)
 STATEMENT OF SPECIAL (DESIGNATED ACCOUNT RECONCILIATION
 FOR THE YEAR ENDED 30TH JUNE 2022
 PART B: ACCOUNTS RECONCILIATION STATEMENT
 Credit No. KEN-T-TNT GA 1548

Bank Account No. 100005345272 Held with CFC Stanbic Bank Ltd

NOTES

USD

1	Amount advanced by Global fund		7,452,136.90
	TNT-PR	63,213.21	
	MOH-DLTLD	7,388,923.69	
	Less		
2	Total Amount Accounted for		5,669,280.30
3	Outstanding Amount advanced to Special Account		1,782,856.60
	Represented by		
4	Ending Special Account Balance at 30th June 2022		237,637.63
5	Amount Claimed but not credited at 30th June 2022		-
6	Amount withdrawn but not claimed as at 30.06.2022		1,545,218.97
	Represented by;		
	TNT-PR	- 1,026,634.08	
	MOH-DLTLD	2,571,853.05	
7	Service Charges if not included in 5 and 6 above		-
	Less		
8	Intrest Earning if not included in special account		-
9	Total advance to special account Year ended 30th June 2022		1,782,856.60

Discrepancy between total appearing in lines 3 and 9



AUTHORIZED REPRESENTATIVE
 RESOURCE MOBILIZATION DEPARTMENT-TREASURY

DATE 19-08-2022

SPECIAL ACCOUNT STATEMENT

For period ending	30TH JUNE, 2022
Account No.	0100005345272
Depository Bank	STANBIC BANK-NAIROBI
Address	WAIYAKI WAY, WESTLANDS,NAIROBI.
Related Loan	TB GRANT KEN-T-TNT GA 1548-MAIN
Credit Agreement	NO. 4568-KE
Currency	USD

Account Activity

Beginning balance of 1ST July, 2021 as per C.B.K. Ledger Account	120,737.30
Add:	
Total Amount deposited by ADB	11,974,242.05
Total Interest earnings if deposited in account	-
Total amount refunded to cover ineligible expenditure	-
Deduct:	
Total amount withdrawn	11,857,341.72
Total service charges if not included above in amount withdrawn	-
Ending balance on 30th June,2022	237,637.63

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE: _____

DATE

14-07-2022

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE: _____

DATE

19-08-2022

NOTE:The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June,2022 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

Results 1 - 37 of 37

Run Date: 14/07/2022 Run Time: 07:40:54
 CENTRAL BANK OF KENYA
 BANKI KUU YA KENYA
 P.O.BOX 60000-0200
 NAIROBI
 STATEMENT PERIOD: From 01/07/2021 To

STATEMENT OF ACCOUNT

PAGE NO : 1

ACCOUNT NUMBER : 1000375124

ACCOUNT TITLE : TB GRANT KEN-T-TNT GA 1548-MAIN
 30/06/2022

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE
OPENING BAL :			-120,737.30		
NO.	Value Date	Reference.No	Details	Debit	Credit
1	23/08/2021	FT21235XNRC5	FUNDING	-1,454,431.40	0.00
2	01/09/2021	FT21244NFXLM	FUNDING	-4,268,332.00	0.00
3	06/09/2021	FT212460LHOH	PA126213	0.00	199,120.32
4	06/09/2021	FT21246GXL22	PA126212	0.00	3,982,406.40
5	18/10/2021	FT212915T6MV	PA127283	0.00	3,518.34
6	18/10/2021	FT21291RXPKD	PA127284	0.00	175.92
7	18/10/2021	FT21291S94D6	PA127286	0.00	89.37
8	18/10/2021	FT21291TBGMV	PA127285	0.00	1,787.39
9	15/11/2021	FT213198J745	FUNDING	-234,318.84	0.00
10	18/11/2021	FT21322BR2YX	FUNDING	-1,135.76	0.00
11	18/11/2021	FT21322KF897	FUNDING	-18,140.69	0.00
12	18/11/2021	FT21322QPSJN	FUNDING	-177.86	0.00
13	17/12/2021	FT213508C7X2	PA127621	0.00	136,062.47
14	17/12/2021	FT21350LYX22	PA127622	0.00	954,938.71
15	20/12/2021	FT21351C764K	PA127627	0.00	2,880.00
16	20/12/2021	FT21351PXYF6	PA127626	0.00	57,600.00
17	23/12/2021	FT21355WWQ1V	PA127628	0.00	87,443.87
18	30/12/2021	FT213631NPMR	PA127655	0.00	9,808.99
19	30/12/2021	FT213633BG9R	PA127657	0.00	8,929.46
20	30/12/2021	FT21363DQ5F9	PA127652	0.00	14,261.05
21	30/12/2021	FT21363F8FGY	PA127653	0.00	14,517.46
22	30/12/2021	FT21363JYDMY	PA127654	0.00	5,003.84
23	30/12/2021	FT21363PZB5M	PA127651	0.00	8,718.32
24	30/12/2021	FT21363XVLRP	PA127650	0.00	5,964.16
25	11/01/2022	FT22010SSCFP	PA127660	0.00	4,384.87
26	11/01/2022	FT22011744KB	PA127656	0.00	3,322.42
27	07/03/2022	FT220667BKK7	FUNDING	-1,399,503.48	0.00
28	07/03/2022	FT22066RF9S0	FUNDING	-4,598,202.02	0.00
29	15/03/2022	FT22073QKYDY	PA127692	0.00	250,000.00
30	25/03/2022	FT22083GY686	PA127923	0.00	2,461,803.00
31	31/03/2022	FT220905X9Q9	PA127924	0.00	2,786,119.51
32	19/05/2022	FT22138BTY6W	PA127972	0.00	8,517.00
33	19/05/2022	FT22138J508N	PA127973	0.00	425.85
34	19/05/2022	FT22138PY3ZM	PA127976	0.00	12,625.00
35	19/05/2022	FT22138R30K9	PA127971	0.00	1,758.00
36	19/05/2022	FT22138RP1VB	PA127970	0.00	35,160.00
37	21/06/2022	FT22168V26YT	PA127980	0.00	800,000.00

CLOSING BALANCE : -237637.63

END OF ACCOUNT STATEMENT

Favourites : TAM.E.STMT.OF.ACCT.EPRM

More Options
Clear Selection Find

Account equals 1000375124
 Statement From equals 20210701
 Statement To equals 20220630

TAM.E.STMT.OF.ACCT.EPRM

CENTRAL BANK OF KENYA - RECONCILIATION

OFF-SHORE A/C NO:0100005345272

DETAILS

CURRENCY

AMOUNTS

STATEMENT AS AT :

30.06.2022

G.L A/C NO :

1000375124

TB GRANT KEN-T-TNT GA 1548-MAIN

REMARKS

ACTION TAKEN

1.BALANCE AS PER OFFSHORE STATEMENT: USD

237,637.63

2.ADD DEBITS NOT IN NRB

3.LESS CREDITS NOT IN NRB

4.ADD DEBITS NOT IN OFFSHORE

5.LESS CREDITS NOT IN OFFSHORE

6.BALANCE AS PER CBK LEDGER

(237,637.63)

237,637.63

Prepared By: SIMIYU T.K.

Checked by:

[Signature]

Approved By:

[Signature]

Date: 01.07.2022

Date:

17/2022

Date:

17/2022

[Handwritten initials]
NEPA

TB NFM 3 TRIAL BALANCE FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2022

	DR	CR
	NFM 3	
Particulars		
Balance B/F		
Transfer from MFM 2		8,259,816.00
Contractual employees	4,375,824.00	
Accommodation	136,800.00	
Fuel, Oil and Lubricants	8,000.00	
Laboratory Materials, Supplies and Small Equipment	8,129,644.32	
Contracted Professional services	406,482.22	
Bank charges	14,160.00	
Interest earning	-	113,693.70
Transfers from KEMSA		2,102,147.00
Proceeds from domestic and foreign grants		8,536,126.54
GoK Counterpart funding	25,025,377.17	351,984,277.00
GoK Counterpart funding (Unsupported expenditure)	326,958,899.95	
Transfer to NFM 3		
Balance C/D	5,940,872.58	
	370,996,060.24	370,996,060.24