

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 05 DEC 2024

DAY:
Thursday

FILED
BY:

Hon. Kimani Ichung'wah
(Leader of the Majority Party)

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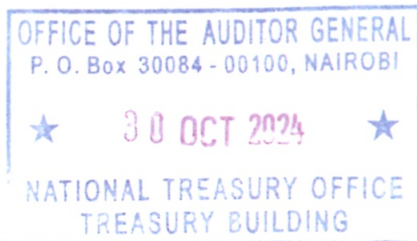
THE AUDITOR-GENERAL

ON

**GLOBAL FUND – PROVISION OF QUALITY
CARE AND PREVENTION SERVICES FOR ALL
PEOPLE IN KENYA WITH TB, LEPROSY AND
LUNG DISEASES PROGRAM (GRANT
AGREEMENT NO. KEN-T-TNT-2067)**

**FOR THE YEAR ENDED
30 JUNE, 2024**

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, 2024

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

To ensure provision of quality care and prevention services for all people in Kenya with TB, leprosy and lung diseases
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1. Acronyms and Definition of Terms

CBK	Central Bank of Kenya
ICPAK	Institute of Certified Public Accountants of Kenya
IMF	International Monetary Fund
IPSAS	International Public Sector Accounting Standards
CT	County Treasury
NT	National Treasury
PFM	Public Finance Management.
PSASB	Public Sector Accounting Standards Board
WB	World Bank
Comparative FY	Financial year preceding the current financial year.
KEMSA	Kenya Medical Supplies Authority

2. Project Information and Overall Performance

2.1 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 30007-00100, Nairobi, Kenya.

Contacts: The following are the project contacts

P.O. Box 30007-00100

Telephone: (254) (020) 2252299

E-mail: ps@treasury.go.ke

Website: www.treasury.go.ke

Project information and overall performance (continued)

2.2 Project Information

Project Start Date:	01/07/21
Project End Date:	30/06/24
Project Coordinator:	Mr. Feisal Mohamed Awer
Project Sponsor:	Global Fund

2.3 Project Overview

Line Ministry and State/ County Department	The National Treasury
Project number	KEN-T-TNT No.2067
Strategic goals of the project	The strategic goals of the project are as follows: (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
Summary of Project Strategies for achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) Closing the gaps along the care continuum to find and cure all people with TB

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	(ii) Implementing differentiated responses by counties to address TB in local contexts (iii) Optimizing the implementation of TB, leprosy and lung health services within UHC (iv) Preventing infection, active disease, morbidity and mortality due to TB, leprosy and lung disease Promoting and ensuring a patient centered approach that promotes quality of care.
Other important background information of the project	None
Areas that the project was formed to intervene	The project was formed to intervene in the following areas: (i) TB care and prevention (ii) Management of multi-drug Resistant TB (MDR-TB) (iii) TB/HIV co-infection (iv) 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 (v) Programme management
Project duration	Three (3) Years

Project Information and Overall Performance (Continued)

2.4 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

2.5 Independent Auditor

The project is audited by:

Office of the Auditor-General-Kenya

Anniversary Towers

Monrovia Street

P.O. Box 30084 – 00100,

NAIROBI.

2.6 Roles and Responsibilities

Names	Title designation	Key qualification	Responsibilities
Dr Chris Kiptoo, CBS	Principal Secretary National Treasury	PhD Finance (International Macroeconomics Finance), Master of Science (Ag. Economics), Bachelor of Science (Ag. Economics)	Accounting Officer

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Feisal Mohamed Awer	Assistant Director, Financial Sectoral Affairs	MSc Comparative Political Economy, BSc Financial Mathematics	Deputy Coordinator
Anthony Miru	Program Officer-Malaria	Bachelor's in Environmental Health	Malaria Programme Officer
Dr Peter Kimuu	Senior Program Officer-TB	MBChB, MSC, DLSHTM, DQHC&DTMPH	Senior Program Officer
Dr Clare Obonyo	Pharmacist	MPH, B. Pharmacy, Higher Dip in MIS	Pharmacist
Brenda Opanga	HIV Program Officer	MA Program Planning and Management, MPH, Epidemiology and Disease Control, Bsc FND	HIV Program Officer
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	CPA (K)	Internal Audit
Ronald Otsola	Accountant II	BCOM (Finance), CPA (K)	In-charge of Examination section
Matayo Wangalwa	Finance Officer Malaria	MBA(FINANCE), BCOM (FINANCE), CPA(K),	In-charge of Malaria Grant

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		DIPLOMA IN BUSINESS MANAGEMENT	
Miriam Kundu	Assistant Director Supply Chain Management Services	BA(ECON/MATHS) ADVANCED DIP. IN SUPPLY CHAIN MANAGEMENT	Procurement officer for the PMU

2.7 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 Division of National Tuberculosis Leprosy and Lung Disease Program which is TB Programme at Ministry of Health. However, the Principal Recipient, National Treasury 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 th June 2024)		Undrawn balance to date	
	Donor currency (USD)	Kshs	Donor currency USD	Kshs	Donor currency USD	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A') - (B')
(i) Grant						
Global Fund - TNT	47,557,318	5,554,694,742.40	5,604,591.47	703,760,602.19	39,690,703.29	4,850,934,140.21
Transfer from Old Grant				8,263,435.00		
Interest earned				921,046.30		
Transfer from KEMSA				2,102,147.00		
Total	47,557,318	5,554,694,742.40	5,604,591.47	715,047,230.49	39,690,703.29	4,850,934,140.21
(ii) Counterpart funds						
Government of Kenya		906,451,745.00	-	1,031,809,687.00	-	(125,357,942)
Total	47,557,318	6,461,146,487.40	5,604,591.47	1,746,856,917.49	39,690,703.29	4,725,576,198.21

Project information and overall performance (continued)

B. Application of Funds

Application of funds	Amount received to date – (30 th June 2024)		Cumulative amount paid to date – (30 th June 2024)		Unutilised balance to date (30 th June 2024)	
	<i>Donor currency USD</i>	<i>Kshs</i>	<i>Donor currency</i>	<i>Kshs</i>	<i>Donor currency</i>	<i>Kshs</i>
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
(i) Grant						
Global Fund - TNT	5,604,591.47	703,760,602.19		676,238,196.00		27,522,406.19
Transfer from Old Grant		8,263,435.00		-		8,263,435.00
Interest earned		921,046.30		-		921,046.30
Transfer from KEMSA		2,102,147.00		-		2,102,147.00
Total	5,604,591.47	715,047,230.49				
(i) Counterpart funds						
Government of Kenya		1,031,809,687.00		1,031,809,687.00		-
Total	5,604,591.47	1,746,856,917.49		1,708,047,883.00		38,809,034.49

Project information and overall performance (continued)

2.8 Summary of Overall Project Performance:

- i) *Budget performance against actual amounts for the current year and for cumulative to-date,*
 $\text{Current FY} = 687,649,352 / 1,044,468,247 = 66\%$
 $\text{Cumulatively} = 1,645,976,754 / 1,995,058,899 = 83\%$
- ii) *Physical progress based on outputs and outcomes since project commencement,*
Overall, the number of patients diagnosed with TB increased by about 20% from 82,070 in 2022/23 FY to 98,462 in 2023/24 FY, signalling a full recovery from COVID-19 period. This number of patients diagnosed during the year was 99% of the annual target. Further, the proportion of patients who successfully completed treatment was sustained at an average of about 86% during the four quarters of the year.
- iii) *Indicate the absorption rate for each year since the commencement of the project.*
 $\text{FY 2021/2022} - 68\%$
 $\text{FY 2022/2023} - 115\%$
 $\text{FY 2023/2024} - 64\%$
- iv) *The main implementation challenges were largely related to political activities during and immediately after the electioneering period and erratic availability of essential commodities; specifically laboratory testing commodities. This was attributable to procurement management challenges among the agencies involved in procurement; namely TB program (quantification and specifications), KEMSA (warehousing and distribution) and AMREF (procurement).*

2.9 Summary of Project Compliance:

- i) *There were no non-compliance with applicable laws and regulations, e.g., treasury circulars on project investment management, PFM Act 2012 and Kenya Vision 2030 flagship projects, and essential external financing agreements/covenants,*
- ii) *Not applicable*
- iii) *Not applicable*

3. Statement of Performance against Project's Predetermined Objectives

Introduction

Section 81(2)(f) /Section 164 (2)(f) of the Public Finance Management Act, 2012, requires that the Accounting Officer include a statement of the national/county government entity's performance against predetermined objectives at the end of each financial year.

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

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
- To reduce the burden of chronic lung disease by 20% compared to 2015

Progress on the attainment of strategic development objectives

To implement and cascade 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 to track progress and performance measurement.

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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 availability of ARVs for management of TB/HIV co-infection

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	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%, with an achievement of 89% during the last quarter of the year; though below the 90% target.

4. Environmental and Sustainability Reporting

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

i. Sustainability strategy and profile

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

ii. Environmental performance

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 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.

iii. Employee welfare

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.

iv. Marketplace practices-

a) Responsible Supply chain and supplier relations-

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

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

c) Regulatory impact assessment

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

v. Community Engagements

Corporate Social Responsibilities principals are not applicable for these 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.

5. Statement of Project Management Responsibilities

The *Principal Secretary* for the *National Treasury* and the *Project Coordinator* 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 the financial year ended on June 30, 2024.

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

The *Principal Secretary* for the *National Treasury* and the *Project Coordinator* 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.

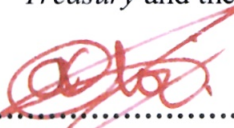
The *Principal Secretary* for the *National Treasury* and the *Project Coordinator* are of the opinion that the Project's financial statements give a true and fair view of the state of the Project's transactions during the financial year ended June 30, 2024, and of the Project's financial position as at that date. The *Principal Secretary for the National Treasury* and the *Project Coordinator* 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 and the adequacy of the systems of internal financial control.

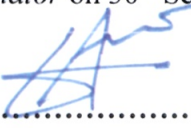
The *Principal Secretary* for the *National Treasury* and the *Project Coordinator* confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants and that Project funds received during the financial year under audit were used for the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

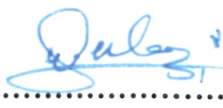
To ensure provision of quality care and prevention services for all people in Kenya with TB, leprosy and lung diseases
Annual Report and Financial Statements for the financial year ended June 30, 2024

Approval of the Project Financial Statements

The Project financial statements were approved by the *Principal Secretary* for the *National Treasury* and the *Project Coordinator* on 30th September, 2024 and signed by:

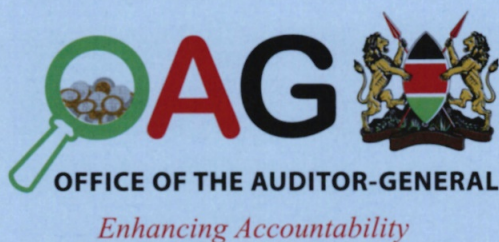

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Dr. Chris Kiptoo, CBS
Principal Secretary


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Feisal M. Awer
Project Coordinator


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

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON GLOBAL FUND – PROVISION OF QUALITY CARE AND PREVENTION SERVICES FOR ALL PEOPLE IN KENYA WITH TB, LEPROSY AND LUNG DISEASES PROGRAM (GRANT AGREEMENT NO. KEN-T-TNT-2067) FOR THE YEAR ENDED 30 JUNE, 2024 – 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 the Government achieves value for money and that such funds are applied for intended purpose; and,
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

The three parts of the report 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 of the Auditor-General on Global Fund – Provision of Quality Care and Prevention Services for all People in Kenya with TB, Leprosy and Lung Diseases Program (Grant Agreement No. KEN-T-TNT-2067) for the year ended 30 June, 2024 -The National Treasury

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Global Fund – Provision of Quality Care and Prevention Services for all People in Kenya with TB, Leprosy and Lung Diseases Program (Grant Agreement No. KEN-T-TNT-2067) set out on pages 1 to 39, which comprise of the statement of financial assets as at 30 June, 2024 and of the statement of receipts and payment, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Global Fund- Provision of Quality Care and Prevention Services for all People in Kenya with TB, Leprosy and Lung Diseases Program (Grant Agreement No. KEN-T-TNT-2067) as at 30 June, 2024, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Grant Agreement No. Ken-T-TNT-2067 dated 14 June, 2021 between Global Fund and 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 Opinion

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Global Fund- 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 the 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 opinion.

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final budget and actual receipts on comparable basis of Kshs.1,044,468,247 and Kshs.687,649,352, respectively resulting to an under-funding of Kshs.356,818,895 or 34% of the budget.

Further, the funding summary of the financial statements reflects total funding commitment of Kshs.6,461,146,487 during the project's phase but only Kshs.1,746,856,917 was received by the Program as at 30 June, 2024 leading to an undrawn balance of Kshs.4,714,289,570 or 73% of the commitment.

The under-funding and under expenditure affected implementation of the planned activities and may have impacted negatively on service delivery to the public.

2. Pending Bills

Annex 4a to the financial statements discloses pending bills totalling Kshs.66,881,542. Although Management has attributed the non-payment of the bills to challenges in exchequer releases, it should be noted that failure to settle the bills during the year in which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent year. Further, pending bills could expose the Project to the risk of incurring unnecessary interests and penalties in case of litigations.

My opinion is not modified in respect of these matters.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. There were key audit matters to report in the year under review.

Other Information

Management is responsible for the other information set out on page (ii) to (xx) which comprise of project information and overall performance and statement of performance against predetermined objectives, environmental and sustainability reporting and the statement of project management responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Global Fund- Provision of Quality Care and Prevention Services for all People in Kenya with TB, Leprosy and Lung Diseases Program financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Slow Absorption of Project Funds

The Project's three (3) year duration ended on 30 June, 2024 although the grant closure guidelines provide for an additional six (6) months closure period from the implementation period end date. However, the cumulative amount received as at 30 June, 2024 as per the funding summary in the financial statements is Kshs.1,746,856,917 against a commitment of Kshs.6,461,146,487 representing an absorption rate of only 27% of the budget.

In the circumstances, the Project may not have achieved its objectives by the lapse of the Project's duration.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply 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 of the Auditor-General on Global Fund – Provision of Quality Care and Prevention Services for all People in Kenya with TB, Leprosy and Lung Diseases Program (Grant Agreement No. KEN-T-TNT-2067) for the year ended 30 June, 2024 – The National Treasury

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, except for the matter described in the Basis for Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Weaknesses in the Management of Imprest for Daily Subsistence Allowance

The statement of receipts and payments reflects purchase of goods and services of Kshs.559,729,056 which, as disclosed in Note 5 to the financial statements, includes Kshs.12,703,600 and Kshs.978,000 in respect of domestic travel and subsistence allowances and training respectively, all totalling to Kshs.13,681,600. Review of the supporting schedules and payment vouchers revealed that seven (7) staff were paid amounts totalling to Kshs.11,809,900 as daily subsistence allowance.

Although Management indicated that the nine officers were not the sole recipients of the allowances and that their names were used solely for imprest accounting purposes, this system is susceptible to abuse as the secondary recipients may not be liable for imprest issued to them through other officers. Further, there is no assurance that the imprest will be paid to the intended staff by the officers receiving the imprest on their behalf.

In the circumstances, the effectiveness of management control over imprest for daily subsistence allowance could not be confirmed.

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

Conclusion

As required by Grant Agreement No. KEN-T-TNT-2067, I report based on my audit that 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, Information given in the Management's report on pages (ii) to (xx) is consistent with the financial statements.

Basis for Conclusion

The Grant Agreement No. KEN-T-TNT-2067 requires that I report on the legal or regulatory requirements, or on performance information disclosed. These matters require expressing a separate opinion as to the Global Fund- Provision of Quality Care and Prevention Services for all People in Kenya with TB, Leprosy and Lung Diseases Program's compliance with laws and regulations. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those Charged with Governance

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

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

The 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, the Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the INTOSAI Framework of Professional Pronouncements (IFPP). The Framework requires that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I also I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

31 October, 2024

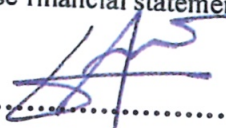
7. Statement of Receipts and Payments for the Year Ended 30th June 2024.

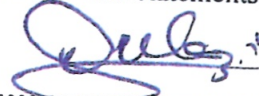
	Note	Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payment controlled by the entity	Payments made by third parties	Total	Cumulative to-date (From inception)
		2023/2024			2022/2023			
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Receipts								
Transfer from Government entities (Counterpart funding)	1	284,030,134		284,030,134	396,154,153	-	396,154,153	1,032,168,563
Proceeds from domestic and foreign grants	2	402,977,226		402,977,226	292,250,870		292,250,870	712,024,037
Miscellaneous receipts	3	641,992		641,992	165,360		165,360	3,023,194
Total receipts		687,649,352		687,649,352	688,570,383		688,570,383	1,747,215,794
Payments								
Compensation to employees	4	6,742,963		6,742,963	6,791,863		6,791,863	17,910,650
Purchase of goods and services	5	559,729,056		559,729,056	644,955,679		644,955,679	1,565,364,099
Social security benefits	6	3,386,632		3,386,632				3,386,632
Acquisition of non-financial assets	7	101,511,129		101,511,129	20,234,250		20,234,250	121,745,379
Total payments		671,369,780		671,369,780	671,981,792		671,981,792	1,708,406,760
Surplus/ (deficit)		16,279,572	-	16,279,573	16,588,591	-	16,588,591	38,809,035

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 June 30, 2024

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


.....
Dr. Chris Kiptoo, CBS
Principal Secretary


.....
Feisal M. Awer
Project Coordinator


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

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 June 30, 2024

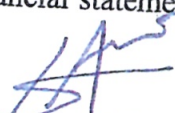
8. Statement of Financial Assets and Liabilities as at 30th June 2024

Description	Note	2023/2024 Kshs	2022/2023 Kshs
Financial Assets			
Cash and Cash equivalents (Refer to Note 34)	8	102,457,931	86,178,359
Total Financial Assets (A)		102,457,931	86,178,359
Financial Liabilities			
Third party Deposits and Retention	9	63,648,896	63,648,896
Total Financial Liabilities (B)		63,648,896	63,648,896
Net Financial Assets (A-B)		38,809,035	22,529,463
Represented By			
Fund Balance B/fwd.	10	22,529,463	5,940,872
Prior Year adjustments	11	-	-
Surplus for the Year		16,279,572	16,588,591
Net Financial Assets		38,809,035	22,529,463

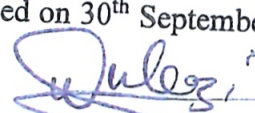
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th September 2024 and signed by:



Dr. Chris Kiptoo, CBS
 Principal Secretary



Feisal M. Awer
 Project Coordinator



Michael C. Mukanzi
 Project Accountant
 ICPAK Member No:17538

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 June 30, 2024

9. Statement of Cash flows for the year ended 30th June 2024

Description	Note	2023/2024	2022/2023
Cashflow from operating activities		Kshs	Kshs
Receipts			
Transfer from government entities (Counterpart funding)	1	284,030,134	396,154,153
Proceeds from domestic and foreign grants	2	402,977,226	292,250,870
Miscellaneous receipts (Applied Interest)	3	641,992	165,360
Total receipts		687,649,352	688,570,383
Payments			
Compensation of employees	4	(6,742,963)	(6,791,863)
Purchase of goods and services	5	(559,729,056)	(644,955,679)
Social security benefits	6	(3,386,632)	-
Total payments		(569,858,651)	(651,747,542)
Net cash flow from operating activities		117,790,701	36,822,841
Cashflow from investing activities			
Acquisition of non-financial assets	7	(101,511,129)	(20,234,250)
Net Cashflow from investing activities		(101,511,129)	(20,234,250)
Net increase in cash and cash equivalents		16,279,572	16,588,591
Cash & cash equivalent at beginning of the year	8	22,529,463	5,940,872
Cash and cash equivalent at end of the year	8	38,809,035	22,529,463

10. Statement of Comparison of Budget and Actual Amounts for the Year ended 30th June, 2024

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfer from Government entities	232,000,000	(29,548,255)	202,451,745	284,030,134	(81,578,389)	140
Proceeds from domestic and foreign grants	2,133,224,659	(1,291,208,157)	842,016,502	402,977,226	439,039,276	48
Proceeds from borrowings						
Miscellaneous receipts				641,992	(641,992)	
Total Receipts	2,365,224,659	(1,320,756,412)	1,044,468,247	687,649,352	356,818,895	66
Payments						
Compensation to employees	26,363,740	(16,197,102)	10,166,638	6,742,963	3,423,675	66
Purchase of goods and services	2,308,763,006	(1,608,865,797)	699,897,209	559,729,056	140,168,153	80
Social security benefits	22,033,899	(17,554,976)	4,478,923	3,386,632	1,092,291	76
Acquisition of non-financial assets	8,064,014	321,861,463	329,925,477	101,511,129	228,414,348	31
Total Payments	2,365,224,659	(1,320,756,412)	1,044,468,247	671,369,780	373,098,467	64
Surplus or Deficit	-	-		16,279,572	(16,279,572)	

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

11. Significant Accounting Policies

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

a) Statement of compliance and basis of preparation

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

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

b) Reporting entity

The financial statements are for Global Fund Unit under the National Treasury. The financial statements are for the reporting entity (Global Fund Unit) as required by Section 81/ Section 164 of the PFM Act, 2012.

c) Reporting currency

The financial statements are presented in Kenya Shillings (Kshs), the project's functional and reporting currency. All values are rounded to the nearest Kenya Shilling.

d) Recognition of receipts

Global Fund recognizes all receipts from various sources when an event occurs, and the related cash is received.

i) Transfers from the Exchequer

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

Significant Accounting Policies (continued)

ii) External Assistance

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

iii) Other receipts

This includes Appropriation-in-Aid and relates to receipts such as proceeds from the disposal of assets and the sale of tender documents. These are recognized in the financial statements when 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 payment advice is received by the recipient entity or by the beneficiary. In the case of a grant/donation in kind, such grants are recorded upon receipt of the grant item and its value determined. The transaction date 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 the reporting date 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. The funding summary analyzes the Project's undrawn external assistance.

Significant Accounting Policies (continued)

e) Recognition of payments

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

i) Compensation to employees

Salaries, wages, Allowances, and Statutory Contributions for employees are recognized when the compensation is paid.

ii) Use of goods and services

Goods and services are recognized as payments when the goods/services are consumed and paid for. If not paid for when 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)

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

Significant Accounting Policies (continued)

v) Acquisition of fixed assets

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

f) In-kind donations

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

g) Cash and cash equivalents

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

Significant Accounting Policies (Continued)

h) Restriction on cash

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

i) Imprests and Advances

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

j) Contingent Liabilities

A contingent liability is:

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

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

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. **Annex 6** of this financial statement is a register of the contingent liabilities in the year.

Significant Accounting Policies (Continued)

k) Contingent Assets

Global Fund 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* in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

l) Pending bills

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

m) Budget

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

Significant Accounting Policies (Continued)

n) Third-party payments

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

o) Exchange rate differences

The accounting records are maintained in the functional currency of the primary economic environment in which the Project operates (Kenya Shillings). Transactions in foreign currencies during the year/period are converted into 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 recognized in the statements of receipts and payments.

p) Comparative figures

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

q) Subsequent events

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2024.

r) 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*.

12. Notes to the Financial Statements

1. Transfers from Government entities (Counterpart funding and KEMSA)

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

Description	2023/2024	2022/2023	Cumulative to-date (from inception)
	Kshs	Kshs	Kshs
<i>Counterpart funding through National Treasury</i>			
Counterpart funds Quarter 1	284,030,134	396,154,153	1,032,168,563
Total	284,030,134	396,154,153	1,032,168,563

The transfer from KEMSA is funds that were in the bank account after end of funding cycle two on 30th June, 2021. The funds were transferred to the Principal Recipient (PR) bank account as per Global Fund requirement.

Notes to the Financial Statements (Continued)

2. Proceeds From Domestic and Foreign Grants

During the financial period to 30 June 2024, we received grants from donors as detailed in the table below:

Name of Donor	2023/2024						2022/2023	Cumulative to date
	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount	Total Amount	
			Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Grants Received from Multilateral Donors (International Organizations)								
Global Fund – NFM 2 Balances							3,620.00	8,263,435
Global Fund (Payments)							292,247,249.91	300,783,370.45
Global Fund (Exchequer)	22.08.23		68,692,515.70			68,692,515.70		68,692,515.70
Global Fund -	02.08.23	58,056.01	8,896,793.25			8,896,793.25		8,896,793.25
	02.08.23	15,292.80	2,014,442.55			2,014,442.55		2,014,442.55

	02.08.23	-	7,722.00			7,722.00		7,722.00
	02.08.23	-	22,109.40			22,109.40		22,109.40
	02.08.23	-	10,038.50			10,038.50		10,038.50
	02.08.23	-	200,100.00			200,100.00		200,100.00
	02.08.23	-	36,500.00			36,500.00		36,500.00
	02.08.23	-	4,125.00			4,125.00		4,125.00
	02.08.23	-	28,815.00			28,815.00		28,815.00
	02.08.23	2,902.80	444,839.59			444,839.59		444,839.59
	02.08.23	110,807.09	17,426,077.01			17,426,077.01		17,426,077.01
	02.08.23	764.60	100,716.86			100,716.86		100,716.86
	02.08.23	1,676.75	220,869.73			220,869.73		220,869.73
	02.08.23	1,523.53	198,818.23			198,818.23		198,818.23
	02.08.23	151.14	19,723.53			19,723.53		19,723.53
	02.08.23	1,162.81	151,744.84			151,744.84		151,744.84
	02.08.23	229.96	30,009.41			30,009.41		30,009.41
	02.08.23	383.94	50,103.56			50,103.56		50,103.56

	02.08.23	3,586.50	468,032.51			468,032.51		468,032.51
	02.08.23	650.30	84,863.11			84,863.11		84,863.11
	02.08.23	2,084.01	271,959.97			271,959.97		271,959.97
	02.08.23	356.54	46,527.90			46,527.90		46,527.90
	02.08.23	80.01	10,441.18			10,441.18		10,441.18
	02.08.23	866.72	113,105.57			113,105.57		113,105.57
	02.08.23	1,656.94	216,228.02			216,228.02		216,228.02
	02.08.23	1,136.56	148,319.26			148,319.26		148,319.26
	02.08.23	1,921.50	250,752.68			250,752.68		250,752.68
	02.08.23	933.24	121,786.33			121,786.33		121,786.33
	02.08.23	83.13	10,848.33			10,848.33		10,848.33
	02.08.23	652.26	85,118.89			85,118.89		85,118.89
	02.08.23	868.76	113,371.79			113,371.79		113,371.79
	02.08.23	155.48	20,289.89			20,289.89		20,289.89
	02.08.23	2,182.82	284,854.52			284,854.52		284,854.52
	02.08.23	665.77	86,881.92			86,881.92		86,881.92
	02.08.23	188.86	24,645.93			24,645.93		24,645.93

	02.08.23	347.40	45,335.14			45,335.14		45,335.14
	02.08.23	525.03	68,515.57			68,515.57		68,515.57
	04.09.23	651.46	85,014.49			85,014.49		85,014.49
	04.09.23	1,221.23	159,368.56			159,368.56		159,368.56
	04.09.23	829.22	108,211.88			108,211.88		108,211.88
	04.09.23	515.14	67,224.95			67,224.95		67,224.95
	04.09.23	904.34	118,014.92			118,014.92		118,014.92
	06.09.23	799.91	104,386.98			104,386.98		104,386.98
	06.09.23	2,115.00	276,004.12			276,004.12		276,004.12
	06.09.23	2,962.80	386,640.66			386,640.66		386,640.66
	09.07.23	1,247.70	183,611.53			183,611.53		183,611.53
	11.07.23	956.94	124,879.14			124,879.14		124,879.14
	11.07.23	689.71	90,006.05			90,006.05		90,006.05
	11.07.23	927.00	120,972.02			120,972.02		120,972.02
	15.09.23	311.18	40,608.49			40,608.49		40,608.49
	15.09.23	1,930.38	251,911.50			251,911.50		251,911.50
	25.07.23	232.09	34,154.36			34,154.36		34,154.36

	25.07.23	520.98	76,667.42			76,667.42		76,667.42
	25.08.23	400.96	52,324.64			52,324.64		52,324.64
	25.08.23	1,450.64	189,306.20			189,306.20		189,306.20
	25.08.23	963.90	125,787.41			125,787.41		125,787.41
	25.08.23	877.16	114,467.98			114,467.98		114,467.98
	25.08.23	619.74	80,875.08			80,875.08		80,875.08
	25.08.23	1,557.71	203,278.66			203,278.66		203,278.66
	29.08.23	315.43	46,418.68			46,418.68		46,418.68
	29.08.23	252.02	37,087.26			37,087.26		37,087.26
	29.08.23	530.10	69,177.20			69,177.20		69,177.20
	29.08.23	518.44	67,655.59			67,655.59		67,655.59
	29.08.23	810.44	105,761.12			105,761.12		105,761.12
	29.08.23	505.47	65,963.03			65,963.03		65,963.03
	29.08.23	1,352.16	176,454.72			176,454.72		176,454.72
	29.08.23	1,143.14	149,177.94			149,177.94		149,177.94
	29.09.23	472.71	69,564.00			69,564.00		69,564.00
	29.09.23	719.61	105,897.81			105,897.81		105,897.81

	09.11.23	216,385.50	33,159,995.95			33,159,995.95		33,159,995.95
	01.12.23	800.39	117,785.39			117,785.39		117,785.39
	01.12.23	177.33	26,095.88			26,095.88		26,095.88
	01.12.23	566.10	83,307.28			83,307.28		83,307.28
	04.10.23	79.15	10,328.95			10,328.95		10,328.95
	05.10.23	110.97	14,481.41			14,481.41		14,481.41
	05.10.23	358.78	46,820.22			46,820.22		46,820.22
	06.12.23	389.93	57,382.10			57,382.10		57,382.10
	07.12.23	-	21,611.10			21,611.10		21,611.10
	07.12.23	-	72,598.60			72,598.60		72,598.60
	07.12.23	-	26,531.20			26,531.20		26,531.20
	07.12.23	-	142,122.90			142,122.90		142,122.90
	07.12.23	-	39,859.20			39,859.20		39,859.20
	07.12.23	-	13,701.60			13,701.60		13,701.60
	09.11.23	10,819.28	1,658,000.56			1,658,000.56		1,658,000.56
	13.12.23	-	56,098.90			56,098.90		56,098.90

	13.12.23	-	18,746.20			18,746.20		18,746.20
	13.12.23	643.85	84,021.39			84,021.39		84,021.39
	17.10.23	1,109.21	144,750.13			144,750.13		144,750.13
	17.10.23	3,502.19	457,030.19			457,030.19		457,030.19
	26.10.23	709.60	104,424.74			104,424.74		104,424.74
	26.10.23	339.18	49,913.73			49,913.73		49,913.73
	29.11.23	833.30	122,628.43			122,628.43		122,628.43
	29.11.23	525.03	77,263.41			77,263.41		77,263.41
	29.11.23	95.83	14,102.34			14,102.34		14,102.34
	30.11.23	-	58,095.45			58,095.45		58,095.45
	30.11.23	-	77,548.50			77,548.50		77,548.50
	30.11.23	-	9,964.80			9,964.80		9,964.80
	30.11.23	972.59	144,614.41			144,614.41		144,614.41
	30.11.23	830.37	123,467.72			123,467.72		123,467.72
	30.11.23	310.19	46,122.15			46,122.15		46,122.15
	03.01.24	984.79	128,513.52			128,513.52		128,513.52
	27.02.24	2,087.91	310,451.34			310,451.34		310,451.34

	27.02.24	2,454.66	364,983.40			364,983.40		364,983.40
	27.03.24	397.71	59,135.50			59,135.50		59,135.50
	27.03.24	690.62	102,688.29			102,688.29		102,688.29
	29.01.24	270.07	39,743.50			39,743.50		39,743.50
	02.05.24	746,926.59	98,771,779.64			98,771,779.64		98,771,779.64
	18.06.24	262,804.20	34,450,187.88			34,450,187.88		34,450,187.88
	21.05.24	33,065.88	4,390,421.41			4,390,421.41		4,390,421.41
	21.06.24	-	82,500.00			82,500.00		82,500.00
	02.05.24	896.17	133,251.52			133,251.52		133,251.52
	02.05.24	-	12,393.70			12,393.70		12,393.70
	02.05.24	2,037.86	265,937.47			265,937.47		265,937.47
	02.05.24	1,977.95	258,119.31			258,119.31		258,119.31
	03.01.24	706.68	92,220.61			92,220.61		92,220.61
	03.06.24	197.31	29,909.24			29,909.24		29,909.24
	08.04.24	1,027.82	134,128.87			134,128.87		134,128.87
	08.04.24	637.99	83,256.67			83,256.67		83,256.67

	08.04.24	305.96	39,927.29			39,927.29		39,927.29
	08.04.24	703.77	91,840.86			91,840.86		91,840.86
	15.04.24	690.55	102,677.88			102,677.88		102,677.88
	15.04.24	1,188.99	176,790.92			176,790.92		176,790.92
	15.04.24	689.35	90,364.75			90,364.75		90,364.75
	15.04.24	3,276.96	429,566.53			429,566.53		429,566.53
	15.04.24	1,189.08	155,872.81			155,872.81		155,872.81
	15.04.24	348.74	45,510.01			45,510.01		45,510.01
	15.04.24	281.27	36,705.28			36,705.28		36,705.28
	15.04.24	829.08	108,193.61			108,193.61		108,193.61
	15.04.24	832.25	108,607.29			108,607.29		108,607.29
	15.06.24	793.14	103,503.50			103,503.50		103,503.50
	18.04.24	436.92	57,274.49			57,274.49		57,274.49
	18.04.24	4,580.55	600,450.10			600,450.10		600,450.10
	18.04.24	444.04	58,207.83			58,207.83		58,207.83
	18.04.24	1,345.70	176,403.64			176,403.64		176,403.64
	18.04.24	765.88	100,396.83			100,396.83		100,396.83

	18.04.24	2,150.27	281,872.23			281,872.23		281,872.23
	18.04.24	358.31	46,969.75			46,969.75		46,969.75
	18.04.24	793.22	103,513.94			103,513.94		103,513.94
	18.06.24	73.80	9,630.78			9,630.78		9,630.78
	18.06.24	150.29	19,612.60			19,612.60		19,612.60
	18.06.24	119.05	15,535.83			15,535.83		15,535.83
	18.06.24	511.91	66,803.44			66,803.44		66,803.44
	18.06.24	1,596.73	208,370.71			208,370.71		208,370.71
	18.06.24	466.21	60,839.66			60,839.66		60,839.66
	18.06.24	70.70	9,226.24			9,226.24		9,226.24
	18.06.24	97.52	12,726.20			12,726.20		12,726.20
	18.06.24	4,203.50	548,550.02			548,550.02		548,550.02
	18.06.24	224.12	29,247.30			29,247.30		29,247.30
	18.06.24	37,346.30	4,938,674.71			4,938,674.71		4,938,674.71
	19.04.24	-	16,441.92			16,441.92		16,441.92
	19.04.24	1,493.87	194,947.64			194,947.64		194,947.64
	19.06.24	2,181.09	284,628.76			284,628.76		284,628.76

	19.06.24	1,477.35	192,791.81			192,791.81		192,791.81
	19.06.24	287.85	37,563.96			37,563.96		37,563.96
	19.06.24	527.54	68,843.13			68,843.13		68,843.13
	19.06.24	-	691,279.49			691,279.49		691,279.49
	19.06.24	2,181.09	286,747.90			286,747.90		286,747.90
	20.02.24	-	61,598.80			61,598.80		61,598.80
	20.02.24	1,360.85	178,389.61			178,389.61		178,389.61
	21.05.24	348.97	45,745.40			45,745.40		45,745.40
	21.05.24	407.36	53,399.56			53,399.56		53,399.56
	21.05.24	2,193.32	287,515.52			287,515.52		287,515.52
	21.05.24	4,412.22	578,384.24			578,384.24		578,384.24
	21.05.24	354.13	46,421.80			46,421.80		46,421.80
	21.05.24	-	12,580.50			12,580.50		12,580.50
	21.05.24	-	29,516.10			29,516.10		29,516.10
	21.05.24	1,383.30	180,518.44			180,518.44		180,518.44
	21.05.24	1,386.90	180,988.23			180,988.23		180,988.23
	21.05.24	233.82	30,513.14			30,513.14		30,513.14

	21.05.24	193.18	25,209.68			25,209.68		25,209.68
	21.05.24	136.13	17,764.75			17,764.75		17,764.75
	21.05.24	1,653.30	219,525.17			219,525.17		219,525.17
	21.05.24	915.44	121,934.78			121,934.78		121,934.78
	21.05.24	1,728.78	230,270.04			230,270.04		230,270.04
	21.05.24	627.01	83,516.48			83,516.48		83,516.48
	21.05.24	940.03	125,210.12			125,210.12		125,210.12
	21.05.24	650.84	86,690.59			86,690.59		86,690.59
	21.05.24	2,448.07	326,078.03			326,078.03		326,078.03
	21.05.24	474.80	63,242.41			63,242.41		63,242.41
	21.05.24	346.74	46,185.07			46,185.07		46,185.07
	21.05.24	374.40	49,869.33			49,869.33		49,869.33
	21.05.24	1,492.98	198,861.95			198,861.95		198,861.95
	21.06.24	13,140.24	1,722,513.33			1,722,513.33		1,722,513.33
	21.06.24	1,603.94	209,311.60			209,311.60		209,311.60
	21.06.24	2,128.31	277,741.05			277,741.05		277,741.05
	21.06.24	758.98	99,045.68			99,045.68		99,045.68

	21.06.24	2,950.73	385,065.54			385,065.54		385,065.54
	21.06.24	526.20	68,668.26			68,668.26		68,668.26
	22.08.24	877.84	129,182.93			129,182.93		129,182.93
	22.08.24	587.93	86,519.78			86,519.78		86,519.78
	22.08.24	76.69	10,007.92			10,007.92		10,007.92
	23.02.24	242.55	36,064.76			36,064.76		36,064.76
	24.04.24	-	27,072.15			27,072.15		27,072.15
	24.04.24	-	28,337.40			28,337.40		28,337.40
	25.05.24	-	21,112.90			21,112.90		21,112.90
	25.05.24	-	142,932.60			142,932.60		142,932.60
	26.06.24	-	51,816.90			51,816.90		51,816.90
	26.06.24	-	20,303.20			20,303.20		20,303.20
	26.06.24	-	20,614.60			20,614.60		20,614.60
	27.04.24	1,395.77	211,577.80			211,577.80		211,577.80
	28.06.24	194.53	28,924.67			28,924.67		28,924.67
	28.06.24	1,980.30	294,450.81			294,450.81		294,450.81
	28.06.24	1,251.18	186,037.95			186,037.95		186,037.95

	28.06.24	959.68	142,694.82			142,694.82		142,694.82
	28.06.24	712.09	105,880.66			105,880.66		105,880.66
	28.06.24	815.81	121,302.79			121,302.79		121,302.79
	28.06.24	8,208.62	1,244,303.00			1,244,303.00		1,244,303.00
	28.06.24	441.58	66,936.90			66,936.90		66,936.90
	30.05.24	902.34	136,781.21			136,781.21		136,781.21
	19.06.24	-	730,000.00			730,000.00		730,000.00
	19.06.24	-	4,002,000.00			4,002,000.00		4,002,000.00
	30.06.24	410,430.81	62,215,154.60			62,215,154.60		62,215,154.60
	02.05.24	-	34,563,974.80			34,563,974.80		34,563,974.80
Total			402,977,225.74			402,977,225.74	292,250,869.91	712,024,037.19

KShs.3,620 are funds that were transferred to our bank account by KEMSA after closure of funding cycle 2. KShs.8,263,435 is the operations bank account balance for the funding cycle 2 that came to an end on 30th June, 2021.

Notes to the Financial Statements (Continued)

3. Miscellaneous receipts

Description	2023/2024			2022/2023	Cumulative to-date (from inception)
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total receipts	Total receipts	
	Kshs	Kshs	Kshs	Kshs	Kshs
Other receipts not classified elsewhere					2,102,147
Transfer from KEMSA					113,694
Operations bank Applied interest-2021/22					143,447
Operations bank Applied interest – Q 1	128,697		128,697	14,750	195,363
Operations bank Applied interest – Q 2	190,749		190,749	4,614	233,381
Operations bank Applied interest – Q 3	172,149		172,149	61,232	235,162
Operations bank Applied interest – Q 4	150,398		150,398	84,764	
Total	641,993		641,993	165,360	3,023,194

**This are funds received in our Kenya Shillings operations bank account as interest on monthly basis*

Notes to the Financial Statements (Continued)

4. Compensation to Employees

Description	2023/2024			2022/2023	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total payments	Total payments	
-	Kshs	Kshs	Kshs	Kshs	Kshs
Basic wages of temporary employees - Total					4,375,824
Basic wages of temporary employees – Q 1	1,077,506		1,077,506	1,093,956	2,171,462
Basic wages of temporary employees – Q 2	1,165,081		1,165,081	1,093,956	2,259,037
Basic wages of temporary employees – Q 3	1,128,597		1,128,597	1,093,956	2,222,553
Basic wages of temporary employees – Q 4	1,216,300		1,216,300	1,093,956	2,310,256
Sub-total	4,587,484		4,587,484	4,375,824	13,339,132
Top-up allowance					
Performance incentive – Q 1	547,098		547,098	795,410	1,342,508
Performance incentive – Q 2	544,435		544,435	542,603	1,087,038
Performance incentive – Q 3	514,389		514,389	539,013	1,053,402
Performance incentive – Q 4	549,557		549,557	539,013	1,088,570
Sub-total	2,155,479		2,155,479	2,416,039	4,571,518
Total	6,742,963		6,742,963	6,791,863	17,910,650

5. Purchase of Goods and Services

Description	2023/2024			2022/2023	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Domestic travel and subsistence	12,703,600		12,703,600	2,391,300	15,231,700
Foreign travel and subsistence	4,098,509		4,098,509	387,859	4,486,368
Fuel, oils and lubricants	36,920		36,920	93,401	138,321
Training payments	978,000		978,000	-	978,000
Hospitality supplies and services	1,353,882		1,353,882	-	1,353,882
Insurance costs	22,952,140		22,952,140	-	22,952,140
Specialized materials and services (See Annex 8)	405,675,685		405,675,685	598,446,808	1,364,236,416
Other operating payments (See Annex 9)	111,587,892		111,587,892	43,598,890	155,607,424
Bank charges	20,235		20,235	37,420	57,655
Routine maintenance – vehicles and other transport equipment	322,193		322,193		322,193
Total	<u>559,729,056</u>		<u>559,729,056</u>	<u>644,955,678</u>	<u>1,565,364,099</u>

6. Social Security Benefits

Description	2023/2024			2022/2023	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	Kshs	Kshs	Kshs	Kshs	
Gratuity paid after end of contract	3,386,632		3,386,632	-	3,386,632
Total	3,386,632		3,386,632		3,386,632

Gratuity was paid to our pharmacist whose contract had come to an end on 30th June, 2024.

7. Acquisition of Non-Financial Assets

Description	2023/2024			2022/2023	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs.	Kshs.	Kshs	Kshs	
Purchase of specialised plant, equipment and machinery (See Annex 5)	101,511,129	-	101,511,129	20,234,250	121,745,379
Total	<u>101,511,129</u>	<u>=</u>	<u>101,511,129</u>	<u>20,234,250</u>	<u>121,745,379</u>

The non-financial assets were procured by KEMSA on behalf of TB Program at State Department for Public Health and Professional Standards

Notes to the Financial Statements (Continued)

8. Cash And Cash equivalents

Description	2023/2024	2022/2023
	Kshs	Kshs
Co-operative Bank of Kenya (A/c No.01141199190800)	38,412,601	22,529,063
Co-operative Bank of Kenya (A/c No.01141747082200) – Retention money	63,648,896	63,648,896
M-Pesa Balance	396,434	400
Total	<u>102,457,931</u>	<u>86,178,359</u>

Global Fund has one (1) number of project accounts spread within the project implementation area and one (1) number of foreign currency designated accounts managed by the National/County Treasury as listed below:

9A Bank Accounts

Project Bank Accounts

Details	2023/2024	2022/2023
<u>Foreign Currency Accounts</u>	USD	USD
Stanbic Bank [A/c No.0100005345272]	11,419,816.27	10,359,892
Total Foreign Currency balances	11,419,816.27	10,359,892
<u>Local Currency Accounts</u>	KShs.	KShs.
Co-operative Bank of Kenya [A/c No. 01141199190800]	38,412,601	22,529,063
Others (Retention A/c No. 01141747082200)	63,648,896	63,648,896
Total local currency balances	102,457,931	<u>86,177,959</u>

Notes to the Financial Statements (Continued)

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as of 30th June 2024 are not included in the Statement of Financial Assets since the line items 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 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	2023/2024	2022/2023
	USD	USD
(i) Stanbic Bank [A/c No.0100005345272]		
Opening balance	10,359,892	237,638
Total amount deposited in the account	8,098,578	15,732,239
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>7,038,654</u>	<u>5,609,985</u>
Closing balance (as per SDA bank account reconciliation attached)	<u>11,419,816</u>	<u>10,359,892</u>

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

Notes to the Financial Statements (Continued)

9. Third-Party Deposits and Retention

Description	2023/2024		2022/2023	
	Kshs		Kshs	
Retention	63,648,896		63,648,896	
Total	63,648,896		63,648,896	
Ageing analysis:	2023/2024	% of the Total	2022/2023	% of the Total
Over 3 years	63,648,896	10%	63,648,896	10%
Total	63,648,896	10%	63,648,896	10%

The Retention money is not available for Project use. This is retention money for KEMSA warehouse construction and is with Co-operative Bank. The retention is to be refunded to Vaghjiyani.

10. Fund Balance Brought Forward

Description	2023/2024	2022/2023
	Kshs	Kshs
Bank accounts	22,529,063	5,940,872
Total	22,529,063	5,940,872

11. Prior Year adjustment

	Balance b/f Previous FY (audited financial statements)	Adjustments	Adjusted balance b/f Previous FY
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Imprests and advances	-	-	-
Deposits and retentions	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

There were no prior year adjustments

Other Important Disclosures (Continued)

12. External Assistance

	FY 2023/2024	FY 2022/2023
Description	USD	USD
External assistance received as grants	8,098,578.26	15,732,239.24
Total	8,098,578.26	15,732,239.24

a). External assistance relating to loans and grants

	FY 2023/2024	FY 2022/2023
Description	USD	USD
External assistance received as grants	8,098,578.26	15,732,239.24
Total	8,098,578.26	15,732,239.24

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 June 30, 2024

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2023/2024	FY 2022/2023
Description		USD	USD
Undrawn external assistance - grants	To be used to pay procurements/supplies	8,987,820.00	15,067,389.99
Total		8,987,820.00	15,067,389.99

(This is a disclosure of the assistance not yet received as per donor agreements)

c) Classes of providers of external assistance

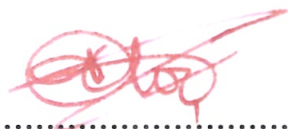
	FY 2023/2024	FY 2022/2023
Description	USD	USD
Multilateral donors	8,098,578.26	15,732,239.24
Total	8,098,578.26	15,732,239.24

To ensure quality care and prevention of TB cases in Kenya

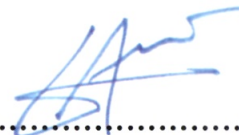
13. Annexes

Annex 1: Prior Year Auditor-General's Recommendations

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
138	Unsupported counterpart funding balances	The funding balances have been supported and sent to the auditors for review	Not Resolved	We expect the issue to be fully resolved by 10 th September, 2024
139	Budgetary control and performance	The issue has been fully responded to and availed to the auditors for review and clearance	Not Resolved	We expect the issue to be fully cleared by 10 th September, 2024



.....
Dr. Chris Kiptoo, CBS
Principal Secretary
National Treasury



.....
Feisal M. Awer
Project Coordinator

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

	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					
Transfer from Government entities	202,451,745	284,030,134	(81,578,389)	140	The budget was cut after the commitments had been done
Proceeds from domestic and foreign grants	842,016,502	369,734,730	472,281,772	44	This is as a result of non-responsive bids
Miscellaneous receipts		641,992	(641,992)	-	N/A
Total Receipts	1,044,468,247	654,406,856	390,061,391	63	
Payments					
Compensation of employees	10,166,638	6,742,963	3,423,675	66	There was an error on our part as far as budget figures are concerned
Purchase of goods and services	699,897,209	559,729,056	140,168,153	80	This is as a result of non-

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 June 30, 2024

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
					responsive bids
Social security benefits	4,478,923	3,386,632	1,092,291	76	There was an error on our part as far as budget figures are concerned
Acquisition of non-financial assets	329,925,477	101,511,129	228,414,348	31	Procurement process at KEMSA was delayed
Total payments	1,044,468,247	671,369,780	373,098,467	64	

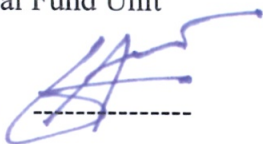
Annex 3: Reconciliation of inter-entity transfers

Project Name: Global Fund Unit				
Break down of transfers from the National Treasury				
a.	Government Counterpart funding			
		Bank Statement Date	Amount (Kshs)	
			284,030,134	2023/2024
		Total	284,030,134	
C.	Others			
		Bank Statement Date	Amount (Kshs)	
	Payments done through Special Account	N/A	334,284,710	2023/2024
	Exchequer Release		68,692,516	2023/2024
		Total	402,977,226	
		Total (A+B+C)	687,007,360	

The above amounts have been communicated to and reconciled with the Parent Ministry/ State Department

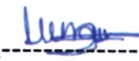
Project Coordinator
Global Fund Unit

Sign



Head of Accounting Unit
National Treasury

Sign



Annex 4a: Analysis of Pending Bills (GoK Counterpart Funding)

Supplier of Goods or Services			Date Contracted/ invoiced.	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
				a	b	c=a-b		
Supply of goods								
1.	Reddys Limited	Pharma	25.01.2024	63,215,068.00	-	63,215,068.00	-	Could not be paid due to insufficient budget
2.	KEMSA		25.01.2024	3,666,473.90	-	3,666,473.90	-	Could not be paid due to insufficient budget
Total						66,881,541.90		

Annex 5: Summary of Fixed Assets Register

Asset class	Opening Cost (KShs) 2023/24	Donations in form of assets (KShs) 2023/24	*Purchases/ Additions in the Year (KShs) 2023/24	**Disposals in the Year (KShs) 2023/24	Transfers in/(out) Kshs 2023/24	Closing Cost (KShs) 2024
	(a)	(b)	(c)	(d)	(d)	(e)= (a)+ (b)+c)-(d)+(- d)
ICT equipment (150 Tablets)- 2022/24	20,234,250.00		-			20,234,250.00
Supply Laboratory Information Management System	-		62,215,154.60			62,215,154.60
Supply of IEC Materials	-		730,000.00			730,000.00
Supply of IEC Materials	-		4,002,000.00			4,002,000.00
Supply of laboratory Information Management System	-		34,563,974.80			34,563,974.80
Total	20,234,250.00		101,511,129.40			121,745,379.40

Notes

* The systems and IEC Materials were procured by KEMSA on behalf of TB Program at State Department for Public Health and Professional Standards. Physical verification can be done at TB Program through State Department for Public Health and Professional Standards. There were no fixed assets acquired in FY 2021/2022.

Annex 6: Reporting of Climate Relevant Expenditures

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

There was no expenditure on Climate Relevant Expenditures

Annex 7: Reporting Disaster Management Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

There was no expenditure on Disaster Management Expenditure

Annex 8: Analysis of Specialized Materials and Services

Date	Payee	Donor Currency (USD)	Equivalent KShs.
02.05.24	Perspective Healthcare Limited	746,926.59	98,771,779.64
21.05.24	Surgipath Services EA Ltd	33,065.88	4,390,421.41
18.06.24	Becton Dickinson International	262,804.20	34,450,187.88
02.08.23	Kenya Medical Supplies Authority	15,292.80	2,014,442.55
02.08.23	Kenya Medical Supplies Authority	58,056.01	8,896,793.25
09.11.23	Health Learn Media Resources	216,385.50	33,159,995.95
21.06.24	Precise Lab Africa Limited	-	82,500.00
	Total	1,332,530.98	181,766,120.68
	GoK Counterpart Funding Payments		
31.08.23	Macleods Pharmaceuticals		80,097,884.45
29.04.24	Macleods Pharmaceuticals		51,806,374.70
30.04.24	Premier Bio-Life Supplies Ltd		11,624,227.20
			224,400
	Commissioner of VAT		1,479,698.00
31.04.24	Chem-labs Ltd		78,676,980.70
	Total	-	223,909,565.05
	Grand Total	1,332,530.98	405,675,685.73

Annex 9: Analysis of Other Operating Payments

Quarters	Payee	Donor Currency (USD)	Equivalent KShs.
Q 1	KEMSA - Donor	167,849.16	25,311,065.54
Q 2	KEMSA - Donor	23,173.27	3,919,418.88
Q 3	KEMSA - Donor	8,953.29	1,337,724.56
Q 4	KEMSA - Donor	144,245.08	20,899,113.48
	Total	344,220.80	51,467,322.45
Q1	KEMSA - CPF	-	11,618,407.10
Q4	KEMSA - CPF	-	48,502,162.50
	Total	-	60,120,569.60
	Grand Total	-	111,587,892.05

Annex 10: Other Support Documents

- i. Bank Reconciliations statement as at 30th June 2024
- ii. Board of Survey Report
- iii. Special Deposit Account(s) reconciliation statement(s)
- iv. Trial Balance

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

Annex2: Financial Statements cash basis and
commitments reconciliation

Gant 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:	01/07/2022	End Date:	30/06/2023
Cumulative Period of Financial Reporting	Beginning Date:	01/07/2021	End Date:	30/06/2023

Financial Statements (all figures are in US\$ unless otherwise stated)

	Current Period				Cumulative Period			Notes	Previous year		
	Budget	Actual	Variance	Commitments	Budget	Actual	Variance		Budget	Actual	Variance
Sources of Grant funds											
Opening cash balance		12,040,766	(12,040,766)			-				1,349,671	(1,349,671.10)
Receipts from Global fund	11,629,903	17,459,285	(5,829,382)		47,977,303	59,759,402	(11,782,098)	5-I & II	16,425,357	22,406,310	(5,980,953)
Direct Disbursements	-	-	-		-	-	-		-		
Insurance Proceeds from damaged goods	-	-	-		-	-	-		-	-	-
Interest	-	121,323	(121,323.32)		-	174,268	(174,268)	5-III	-	45,732	(45,732)
Receipts from NFM2	-	-	-		-	462,381	(462,381)	5-IV	-	-	-
Total sources of Grant Funds	11,629,903	29,621,374	(17,991,471)	-	47,977,303	60,396,051	(12,418,748)		16,425,357	23,801,713	(6,026,685)
	=====	=====	=====	=====	=====	=====	=====		=====	=====	=====

Uses of Grant Funds

1.0 Human Resources (HR)	90,202	72,874	17,329	-	270,607	165,727	104,880	90,202	54,048	36,154
2.0 Travel related costs (TRC)	21,568	98,865	(77,297)	-	288,055	118,487	169,568	21,568	18,378	3,190
3.0 External Professional services	50,000	212,532	(162,532)	-	150,000	312,532	(162,532)	50,000	50,000	-
4.0 Health Products (HPPP)	5,222,336	5,085,840	136,496	-	11,976,862	9,950,815	2,026,047	6,176,847	2,683,053	3,493,794
5.0 Health Products (HPNP)	2,448,976	1,547,110	901,867	525,809	22,166,941	15,258,623	6,908,318	7,026,514	5,081,313	1,945,200
6.0 Health Products (HPE)	-	-	-	-	1,870,639	246,844	1,623,795	1,237,924	-	1,237,924
7.0 Procurement and Supply-Chain	3,740,135	2,879,598	860,537	269,465	8,183,506	3,745,041	4,438,464	1,760,943	392,152	1,368,791
8.0 Infrastructure (INF)	-	-	-	-	-	-	-	-	-	-
9.0 Non - health equipment (NHP)	55,576	747,839	(692,263)	307,915	3,067,366	928,671	2,138,695	60,250	180,832	(120,582)
10.0 Communication Material	-	39,123	(39,123)	-	-	39,123	(39,123)	-	-	-
11.0 Program Administration	1,109	138	971	-	3,328	429	2,898	1,109	240	869.33
12.0 Living support (LSCTP)	-	-	-	-	-	-	-	-	-	-
13.0 Payment for Results	-	-	-	-	-	-	-	-	-	-
Total uses of Grant Funds	11,629,903	10,683,918	945,985	1,103,190	47,977,303	30,766,293	17,211,010	16,425,357	8,460,017	7,965,340
Total commitments at 30.06.2023				1,103,190			9			
Transfers to SRs		4,189,883				14,851,684			3,272,878	
Net exchange gain/loss		35,114				4,614			(28,052)	
Net sources (uses) of Grant Funds		14,782,688				14,782,688	8		12,040,766	

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, 2023] 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, 2023.

Note 5-I: Receipts from Global Fund

Start Date			01/07/2023	01/07/2022	01/07/2021
End Date			30/06/2024	30/06/2023	30/06/2024
Period			Current period	Prior period	Cumulative
Description	Date	Amount			
Disbursement 1	20.08.2021	1,454,431.40			1,454,431.40
Disbursement 2	04.03.2022	5,997,705.50			5,997,705.50
Disbursement 3	30.09.2022	2,407,793.67		2,407,793.67	2,407,793.67
Disbursement 4	21.10.2022	6,043,173.79		6,043,173.79	6,043,173.79
Disbursement 5	04.04.2023	7,281,271.78		7,281,271.78	7,281,271.78
Disbursement 6	05.09.2023	969,156.98	969,156.98		969,156.98
Disbursement 7	05.09.2023	6,269,487.79	6,269,487.79		6,269,487.79
Disbursement 8	23.02.2024	859,933.49	859,933.49		859,933.49
Total		31,282,954.40	8,098,578.26	15,732,239.24	31,282,954.40

Annex 2: Financial Statements cash basis and commitments reconciliation, June 2024

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

Start Date			01/07/2023	01/07/2022	01/07/2021
End Date			30/06/2024	30/06/2023	30/06/2024
Period			Current period	Prior period	Cumulative
Description	Period	Amount			
3 rd Party Disbursement 1	July-Sept 2021	2,181,922.80			2,181,922.80
3 rd Party Disbursement 2	Oct-Dec2021	279,126.43			279,126.43
3 rd Party Disbursement 3	Jan-Mar 2022	7,844,996.91			7,844,996.91
3 rd Party Disbursement 4	Apr-Jun 2022	1,139,104.34			1,139,104.34
3 rd Party Disbursement 5	July-Sept 2022	2,251,932.50		2,251,932.50	2,251,932.50
3 rd Party Disbursement 6	Oct-Dec2022	4,625,020.50		4,625,020.50	4,625,020.50
3 rd Party Disbursement 7	Apr-Jun 2023	698,713.40		698,713.40	698,713.40
3 rd Party Disbursement 8	July-Sept 2023	1,711,996.95	1,711,996.95		1,711,996.95
3 rd Party Disbursement 9	Oct-Dec2023	4,293,112.12	4,293,112.12		4,293,112.12
3 rd Party Disbursement 10	Jan-Mar 2024	3,134,930.59	3,134,930.59		3,134,930.59
3 rd Party Disbursement 11	Apr-Jun 2024	220,667.09	220,667.09		220,667.09
Total		28,381,523.63	9,360,706.69	7,575,666.40	28,381,523.63

Note 5-III: Bank Interest

Start Date			01/07/2023	01/07/2022	01/07/2021
End Date			30/06/2024	30/06/2023	30/06/2024
Period			Current period	Prior period	Cumulative
Description	Period	Amount			
Interest from bank	Jan-Mar 2022	4,918.26			4,918.26
Interest from bank	Apr-June 2022	2,294.70			2,294.70
Interest from bank	July-Sept 2022	621.75		621.75	621.75
Interest from bank	Oct-Dec2022	14,906.45		14,906.45	14,906.45
Interest from bank	Jan-Mar 2023	8,109.82		8,109.82	8,109.82
Interest from bank	Apr-Jun 2023	22,093.81		22,093.81	22,093.81
Interest from bank	July-Sept 2023	26,768.13	26,768.13		26,768.13
Interest from bank	Oct-Dec2023	34,005.19	34,005.19		34,005.19
Interest from bank	Jan-Mar 2024	32,308.68	32,308.68		32,308.68
Interest from bank	Apr-Jun 2024	28,241.32	28,241.32		28,241.32
	Total	174,268.11	121,323.32	45,731.83	174,268.11

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

Start Date			01/07/2023	01/07/2022	01/07/2021
End Date			30/06/2024	30/06/2023	30/06/2024
Period			Current period	Prior period	Cumulative
Description	Period	Amount	Amount	Amount	Amount
Transfers from NFM 2	Jan-Mar 2022	462,381.10	0	0	462,381.10
Total		462,381.10	0		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

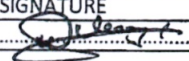
Item Description	Amount US\$
PR Special Inshore Account	11,470,000.81
PR interest	241,285.74
PR Local (KES) Account	316,902.59
MPesa (KES) Account	3,060.63
Uncleared cheques	(110,862.88)
Third Party Open advances	2,862,301.10
Advances	0
Cash in Hand	0
Un-explained Difference	0
Net sources of Grant Funds	14,782,687.99

Note 9: Supplemental schedule of commitments at 30.06.2024

Commitments at 01.07.2023	63,050
Paid in current year	61,996
Outstanding from previous year	1,054
Commitments 2024	1,102,135
Total commitments at 30.06.2024	1,103,190

Note 10: Principal Recipient advances

There were no advances as of 30th June 2024.

TB NFM 3 GRANT				
CO-OPERATIVE BANK A/C No.01141199190800				
BANK RECONCILIATION AS AT 30TH JUNE ,2024				
				(IN KSHS)
Balance as per Bank Statement				41,047,441.78
Less:				
1)	Payments In Cash Book not Recorded in Bank Statement			2,634,861.00
2)	Receipts In Bank Statement not recorded in Cash book			-
				2,634,861.00
Add:				
3)	Payments in Bank Statement not yet recorded in Cash book			20.00
4)	Receipts in Cash book not recorded in Bank Statement			-
Balance as per Cash book				38,412,600.78
Balance as per Cash book (Actual)				38,412,600.78
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	
			20.06.24	
</				

	TOTAL		-		
--	-------	--	---	--	--

[illegible]

REPUBLIC OF KENYA

F.o. 51

Date: 08/07/2024

Report of the Board of Survey on the Cash and Bank Balances of... GLOBAL FUND -TB GANT.

..... as at the close of business on 30/06/2024

The Board consisting of - (Names and official titles)

CHAIRMAN: ROSE OTIENO.....

MEMBER: . BENJAMIN MULEI.....

MEMBER : WHITNEY JEBET.....

Assembled at the office of GLOBAL FUND UNIT

At (Time) on the 3.05 P.M. (time) on the 08/07/2024

And the following cash was produced: -

Notes Sh. NIL.....

Silver Sh. NIL.....

Copper Sh. NIL.....

Cheques (as per details on reverse) Sh. NIL.....

It was observed that cheques amounting to Sh. 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 the 30/06/2024

Cash on hand Sh 396,434.00

Bank Balance Sh: 38,412,600.78

Sh.....

The bank certificate of Balance showed a sum of Kshs. 41,047,441.78

Standing to the credit of the account on30/06/2024

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.

Date08/07/2024

Chairman

ROSE OTIENO *RA*

WHITNEY JEBET *WJR*

BENJAMIN MULEI *BM*

Members of the Board
OGPK (L)

Cheque No.	Drawer	Date of cheque	Date Received	Amount



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

12th August 2024

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

Ref:EA/FA/62/240”C”(2)

Dear Sir/Madam,

RE: CERTIFICATE OF BALANCE A/C NOs 01141199190700, 01141199190800 and 01141747082200

We acknowledge receipt of your letter dated 6th August 2024 and hereby confirm the book balances as at 30th June 2024 as follows;

- Account 01141199190700 – HIV Grant No. KEN-H-TNT,GA 1547 Ksh 41,320,685.88 CR (Kenya shillings Forty one million three hundred twenty thousand six hundred eighty five cent eighty eight only.)
- Account 01141199190800 – TB Grant No. KEN-T-TNT, GA 1548 Ksh 41,047,441.78CR (Kenya shillings Forty one million forty seven thousand four hundred forty one cents seventy eight only.)
- Account 01141747082200 – PRINCIPAL RECIPIENT GLOBAL FUND GRANTS RETENTION Ksh 63,648,896.20 CR (Sixty eight million six hundred forty eight thousand eight hundred ninety six cents twenty.

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

TB GRANT KEN-T-TNT-GA1548

STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION

FOR THE YEAR ENDED 30TH JUNE 2024

PART B

Bank Account No.0100005345272 Held with Stanbic Bank

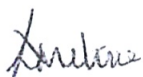
		NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by Global Fund			31,282,954.42
	TNT-PR		17,541,270.45	
	MOH-DLTLD		10,024,722.35	
	HSSD		3,716,961.62	
	Less			
2	Total amount justified to Global Fund			16,297,960.96
3	Outstanding amount advanced to Designated Account			14,984,993.46
	Represented by:			
4	Ending Designated Account Balance at 30.06.2024			11,419,816.27
5	Amount claimed but not credited at 30.06.2024			-
6	Amount withdrawn and not claimed as at 30.06.2024			3,565,177.19
7	Service charges (if not included in 5 & 6 above)			-
	Less			
8	Interest earning (if included in Designated Account)			-
9	Total advance to Designated Account year ended 30.06.2024			14,984,993.46

Discrepancy between total appearing on lines 3 and 9

-

Notes:

- 1 Explain the discrepancy between totals appearing on lines 3 and 9 above (e.g amount due to be refunded to cover ineligible expenditures paid from the Special/Designated Account)
- 2 Indicate if amount appearing on line 6 is eligible for financing by Global Fund and provide reasons for not claiming the expenditures



AUTHORIZED REPRESENTATIVE
RESOURCES MOBILIZATION DEPARTMENT
THE NATIONAL TREASURY

DATE: 14-08-2024

SPECIAL ACCOUNT STATEMENT

For period ending	30TH JUNE, 2024
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, 2023 as per C.B.K. Ledger Account	10,359,891.75
Add:	
Total Amount deposited by ADB <i>GLOBAL FORTIS</i>	8,098,578.26
Total Interest earnings if deposited in account	-
Total amount refunded to cover ineligible expenditure	-
Deduct:	
Total amount withdrawn	7,038,653.74
Total service charges if not included above in amount withdrawn	-
Ending balance on 30th June,2024	11,419,816.27

AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA

SIGNATURE: *[Signature]*

DATE

13/08/2024

AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY

SIGNATURE: *[Signature]*

DATE

14-08-2024

NOTE:The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June,2024 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

Run Date: 13/08/2024 Run Time: 13:08:01

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000-0200

NAIROBI

STATEMENT PERIOD: From 01/07/2023

To

STATEMENT OF ACCOUNT

PAGE NO : 1

ACCOUNT NUMBER : 1000375124

ACCOUNT TITLE : TB GRANT KEN-T-TNT GA 1548-MAIN
30/06/2024

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE
	OPENING BAL :		-10,359,891.75		
NO.	Value Date	Reference.No	Details	Debit	Credit
1	10/08/2023	FT2322559J1	PA131438	0.00	479,227.82
2	12/09/2023	FT23255RNXX0	FUNDING	-6,269,487.79	0.00
3	12/09/2023	FT23255RPCJD	FUNDING	-969,156.98	0.00
4	14/09/2023	FT232563DBW8		0.00	1,392,776.45
5	21/09/2023	FT2326451STT	PA 131804	0.00	5,496.21
6	21/09/2023	FT23264T4F8K	PA 131805	0.00	4,436.69
7	09/10/2023	FT23282BZTLK	PA 131812	0.00	10,452.12
8	26/10/2023	FT23299ZCGQT	PA131814	0.00	2,319.90
9	31/10/2023	FT233038G9FH	PA131844	0.00	2,937.00
10	07/11/2023	FT23311HK09V	PA131838	0.00	419,380.89
11	07/11/2023	FT23311JBHMP	PA131839	0.00	8,351.03
12	17/11/2023	FT23320H3WV7	PA131849	0.00	216,385.50
13	17/11/2023	FT23320HKXBW	PA133152	0.00	2,902.80
14	17/11/2023	FT23320KPWCJ	PA133151	0.00	58,056.01
15	17/11/2023	FT23320S1DVV	PA131850	0.00	10,819.28
16	22/11/2023	FT233267SW2D	PA131806	0.00	3,963.43
17	28/12/2023	FT233620ZK1F	PA133160	0.00	110,807.09
18	07/02/2024	FT24038MTP56	PA133161	0.00	306,748.47
19	27/02/2024	FT24058BZG2Y	FUNDING	-859,933.49	0.00
20	04/03/2024	FT240615663S	PA 133183	0.00	764.60
21	04/03/2024	FT24061T09YG	PA 133182	0.00	15,292.80
22	08/03/2024	FT240685MTR7	PA133184	0.00	1,380,357.82
23	05/04/2024	FT24096DCZV9	PA 133186	0.00	1,676.75
24	22/04/2024	FT24113MV6QP	PA 133505	0.00	33,065.88
25	22/04/2024	FT24113WFXQQ	PA 133506	0.00	1,653.30
26	30/04/2024	FT241212KY2R	STANBIC FUNDING	-33,065.88	0.00
27	03/05/2024	FT24123Q3L5K	PA133524	0.00	9,999.09
28	09/05/2024	FT241303GHKX	PA 133538	0.00	746,926.59
29	09/05/2024	FT24130T55WS		0.00	1,110,000.00
30	09/05/2024	FT24130W58Y8	PA133539	0.00	37,346.30
31	21/05/2024	FT2414280XYY	PA133534	0.00	270,031.05
32	21/05/2024	FT24142FQ70X	PA133535	0.00	5,358.76
33	12/06/2024		1000375124		33,065.88
34	27/06/2024		20230701		262,804.20
35	27/06/2024		20240630		37,454.15
36	28/06/2024				25,546.40
37	28/06/2024	FT241807VH6T	PA133475	0.00	37,199.92
38	28/06/2024	FT24180BFR9C	PA133476	0.00	28,115.44

CLOSING BALANCE : -11419816.27

END OF ACCOUNT STATEMENT

TB TRIAL BALANCE FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2024

	DR(KSHS)	CR(KSHS)
Balance B/F M-PESA		400.00
Balance B/F Bank		22,529,062.78
Contractual employees	4,587,484.00	
Top-up allowance	2,155,479.00	
Travel costs	395,100.00	
Accommodation	12,308,500.00	
Foreign travel	1,271,510.00	
Accommodation foreign travel	2,826,999.00	
Hire of training facilities and equipment	506,000.00	
Tuition fees allowance	472,000.00	
Boards, committees and coferences	1,353,882.00	
Group personal insurance	22,952,140.00	
Supply of Medical drugs (Donor)	133,221,967.52	
Supply of Medical drugs (CPF)	223,909,564.26	
Laboratory Materials, Supplies and Small Equipment	48,544,153.17	
Fuel oil and lubricants	36,920.00	
Contracted Professional services (AIA)	51,007,459.95	
Contracted Professional services (Revenue)	459,862.50	
Contracted Professional services (CPF)	60,120,569.60	
Bank charges	20,235.00	
Motor vehicle repair	322,192.50	
Interest earning		641,992.30
Gratuity	3,386,632.00	
Purchase of ICT networking and communication equipment	101,511,129.40	
GoK Counterpart funding		284,030,133.86
Transfer from Dollar A/C (Exchequer)		68,692,515.70
Transfer from HIV operations bank account		
Proceeds from domestic and foreign grants		334,284,710.04
Balance C/D M-PESA	396,434.00	
Balance C/D (Bank)	38,412,600.78	
TOTAL	710,178,814.68	710,178,814.68