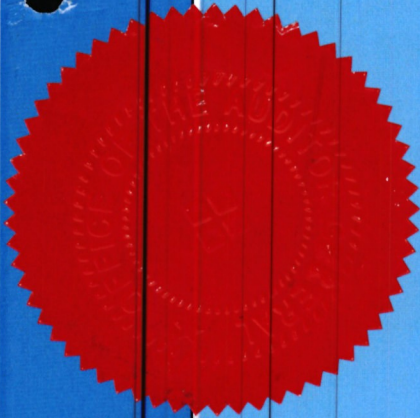




*Enhancing Accountability*



THE NATIONAL ASSEMBLY  
PAPERS LAID

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**REPORT**

BY:	L. O. M.
CLERK-AT THE-TABLE:	Mahesh Manjiv

**OF**

**THE AUDITOR-GENERAL**

**ON**

**EAST AFRICA'S CENTRE OF EXCELLENCE  
FOR SKILLS AND TERTIARY EDUCATION IN  
BIOMEDICAL SCIENCES – PHASE 1 (LOAN  
NO.2100150031997) PROJECT**

**FOR THE YEAR ENDED  
30 JUNE, 2020**

**MINISTRY OF HEALTH**



OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
**REGISTRY**

23 DEC 2020

**RECEIVED**

**PROJECT NAME: EAST AFRICA'S CENTRE OF EXCELLENCE**

**IMPLEMENTING ENTITY: MINISTRY OF HEALTH (MOH)**

**PROJECT LOAN NUMBER: 2100150031997**


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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
JUNE 30, 2020**

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

 <b>THE NATIONAL ASSEMBLY PAPERS LAID</b>			
<b>DATE: 23 FEB 2021</b> <table border="1" style="display: inline-table;"><tr><td style="text-align: center;"><b>DAY</b></td></tr><tr><td> </td></tr></table>		<b>DAY</b>	
<b>DAY</b>			
<b>TABLED BY:</b>			
<b>CLERK-AT THE-TABLE:</b>			

**EAST AFRICA'S CENTRE OF EXCELLENCE PROJECT**  
**Reports and Financial Statements**  
**For the year ended JUNE 30TH, 2020**

<b>CONTENTS</b>	<b>PAGE</b>
CONTENTS.....	i
1. PROJECT INFORMATION AND OVERALL PERFORMANCE.....	ii
2. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES.....	v
3. REPORT OF THE AUDITOR GENERAL ON THE EAST AFRICA'S CENTRE OF EXCELLENCE FOR SKILLS AND TERTIARY EDUCATION IN BIOMEDICAL SCIENCES PHASE 1 .....	vi
4. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 <sup>TH</sup> JUNE, 2020 .....	6
5. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30 <sup>TH</sup> JUNE, 2020.....	7
6. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30 <sup>TH</sup> JUNE 2020 .....	8
7. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS.....	9
8. NOTES TO THE FINANCIAL STATEMENTS.....	10
8. VARIANCE EXPLANATIONS – COMPARATIVE BUDGET AND ACTUAL AMOUNT .....	16
8. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS.....	17

# **EAST AFRICA'S CENTRE OF EXCELLENCE PROJECT**

## **Reports and Financial Statements**

**For the year ended JUNE 30TH, 2020**

### **1. PROJECT INFORMATION AND OVERALL PERFORMANCE**

#### **1.1 Name and registered office**

**Name:** East Africa's Centre of Excellence For Skills and Tertiary Education in Biomedical Sciences Phase 1

**Objective:** The key objective of the project is to focus on public health problems affecting the country, including infectious diseases, use of scientific evidence for policy formulation and program implementation.

**Address:** The project headquarters offices are Nairobi, Nairobi County, Kenya.

The address of its registered office is:

P O Box 30016 – 00100  
Afya House. Cathedral Road  
Nairobi.

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

Telephone: (254) 0202717077

E-mail: pshealth.go.ke

Website: wwwhealth.go.ke

#### **1.2 Project Information**

Project Start Date:	The project start date is 17-12-2014
Project End Date:	The project end date is 31/12/2021
Project Manager:	The project manager is Dr. Martin Sirengo
Project Sponsor:	The project sponsor is ADF and GOK

#### **1.3 Project Overview**

Line Ministry/State Department of the project	The project is under the supervision of the Health Ministry.
Project number	<b>P-Z1-IBO-23    Loan Number 2100150031997</b>
Strategic goals of the project	The strategic goals of the project are as follows:  I.    Training II.   Research III.  Service delivery
Achievement of	The project management aims to achieve the goals through the following

**EAST AFRICA'S CENTRE OF EXCELLENCE PROJECT**  
**Reports and Financial Statements**  
**For the year ended JUNE 30TH, 2020**

strategic goals	means: (i) Training of public health workers (ii) Research and analysis of public health information
Project duration	The project started on 17 <sup>th</sup> December, 2014 and is expected to run until 31 <sup>st</sup> December 2021

**1.4 Bankers**

The following are the bankers for the current year:

- (i) Central Bank of Kenya

**1.5 Auditors**

The project is audited by the Office of the Auditor General.

**1.6 Roles and Responsibilities**

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

<b>Names</b>	<b>Title designation</b>	<b>Key qualification</b>	<b>Responsibilities</b>
Dr.Martin Sirengo	Project Manager	Head Departmennt of health Infrastructure	Involved in the day to day running of the project. Reporting to the Ministry and the Financers on the Project
Moses K. Ranji	Project Accountant	Msc Finance, BCOM,CPA(K)	Carrying out the accounting functions of the Project
Catherine Kimira	Procurement Officer	SCMO I Procurement	Carrying out the procurement functions of the Project
Professor Mungai Ngugi	Academic officer	Urologist	In charge of academic programs
Dr. Antony Were	Research officer	Nephrologist	Technical research
Robinson Manguro	M&E Officer	Architect	In charge of project M&E issues

**EAST AFRICA'S CENTRE OF EXCELLENCE PROJECT**  
**Reports and Financial Statements**  
**For the year ended JUNE 30TH, 2020**

**1.7 Funding summary**

The Project is for a duration of 5 years from 2014 to 2019 but was given an extension of 2 years to December 2021 with an approved budget of 27,500,000 UA equivalent to Kshs 3,674,000,000 billion as highlighted in the table below:

Below is the funding summary:

Source of funds	Donor Commitment		Amount received to date – (30-06-2020)		Undrawn balance to date (30-06-2020)	
	Donor currency UA	Kshs	Donor currency UA	Kshs	Donor currency UA	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
<b>(i) Grant</b>	-	-	-	-	-	-
<b>(ii) Loan</b>	-	-	-	-	-	-
ADB	25,000,000	3,340,000,000	5,499,916	734,788,820	19,500,084	2,605,211,180
<b>(iii) Counterpart funds</b>	-	-	-	-	-	-
Government of Kenya	2,500,000	334,000,000	497,819	66,508,640	2,002,181	267,491,360
<b>Total</b>	<b>27,500,000</b>	<b>3,674,000,000</b>	<b>5,997,735</b>	<b>801,297,460</b>	<b>21,502,265</b>	<b>2,872,702,540</b>

Exchange rate 1 UA= KES 133.6

**1.8 Summary of overall Project Performance**

Budget Performance against actual amounts for current year and for cumulative to date

The Project performance is 22% with the expenditure of Ksh. 801,297,460 against the budget allocation of Kshs.3, 674,000,000.

**Implementation Challenges**

The procurement of the contractor for the construction of the institute complex has been concluded and tender awarded and construction commenced. However, with the Covid 19 Pandemic emerging, the pace at which construction was planned was affected more so due to Ministry of health protocols to mitigate the pandemic.

**1.9 Summary of Project Compliance**

The Project execution and management comply and adhere to the ADfB financing agreements and GOK public finance management Act in both procurement and all financial matters. This is spearheaded by a project management unit based in the executing entity offices in MOH Afya house.

**EAST AFRICA'S CENTRE OF EXCELLENCE PROJECT**  
**Reports and Financial Statements**  
**For the year ended JUNE 30TH, 2020**

**2. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES**

The Principal Secretary for the Ministry of Health and the Project Manager for East Africa's Centre of Excellence Project are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the year ended on June 30th, 2020 This responsibility includes: (i) maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting year; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Project; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Project; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

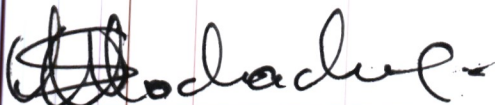
The Principal Secretary for the Ministry of Health and the Project Manager for East Africa's Centre of Excellence Project accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The Principal Secretary for the Ministry of Health and the Project Manager for East Africa's Centre of Excellence Project are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the year ended June 30th, 2020 and of the Project's financial position as at that date. The Principal Secretary for Health and the Project Manager for East Africa's Centre of Excellence Project further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

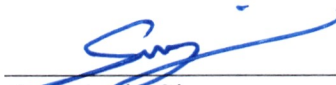
The Principal Secretary for the Ministry of Health and the Project Manager for East Africa's Centre of Excellence Project confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

**Approval of the Project financial statements**

The Project financial statements were approved by the Principal Secretary for the Ministry of Health and the Project Manager on June 30th, 2020 and signed by them.



Mrs. Susan Mochache, CBS  
Principal Secretary



Dr. Martin Sirengo  
Project Manager

# REPUBLIC OF KENYA

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



OFFICE OF THE AUDITOR-GENERAL

*Enhancing Accountability*

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

## **REPORT OF THE AUDITOR-GENERAL ON EAST AFRICA'S CENTRE OF EXCELLENCE FOR SKILLS AND TERTIARY EDUCATION IN BIOMEDICAL SCIENCES – PHASE 1 (LOAN NO.2100150031997) PROJECT FOR THE YEAR ENDED 30 JUNE, 2020 – MINISTRY OF HEALTH**

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### REPORT ON THE FINANCIAL STATEMENTS

#### **Opinion**

I have audited the accompanying financial statements of the East Africa's Centre of Excellence for Skills and Tertiary Education in Biomedical Sciences – Phase 1 Project set out on pages 6 to 25, which comprise of the statement of financial assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows and the statement of comparative budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the East Africa's Centre of Excellence for Skills and Tertiary Education in Biomedical Sciences – Phase 1 Project as at 30 June, 2020, 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 Financing Agreement – Phase 1 Loan No.2100150031997 dated 17 December, 2014 between African Development Fund and the Republic of Kenya and the Public Finance Management Act, 2012.

In addition, the special accounts statement presents fairly the special accounts transaction and the closing balance has been reconciled with the books of account.

#### **Basis for Opinion**

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of East Africa's Centre of Excellence for Skills and Tertiary Education in Biomedical Sciences - Phase 1 Project Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

## **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 no key audit matters to report in the year under review.

## **Other Matter**

### **Budget Control and Performance**

The statement of comparative budget and actual amounts reflects an approved budget and actual receipts on comparable basis of Kshs.482,000,000 and Kshs.299,397,713 respectively, thus under-funding the budget by Kshs.182,602,287 or 38% of the budgeted receipts. Similarly, the Project utilized Kshs.304,337,413 or 63% of the approved budget of Kshs.482,000,000 resulting into an under-expenditure of Kshs.177,662,587 or 37% of the budget.

Management has attributed the under-expenditure to delays in the approval of hiring of personnel at the Project Coordinating Unit, training of students, procurement of equipment and Covid-19 related mitigation measures.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

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

### **Basis for Conclusion**

#### **Delay in Project Implementation**

As reported in the previous year, Section 3.0.1 of the financing agreement states that the Borrower shall repay the principal of the loan over a period of thirty-five (35) years, after a five (5) years grace period commencing from the date of signing the agreement. The Project commencement date was 17 December, 2014 with a projected end date of 31 December, 2019. A review of the status as at 30 June, 2020 revealed that an extension was granted for the Project to end on 31 December, 2021. However, Project monthly progress report of June, 2020 indicates that the tender for construction works of East Africa Kidney Institute was signed on 18 July, 2019 and possession of site by the contractor was on 28 August, 2019. On the other hand, construction works commenced on 27 April, 2020 and had only achieved 7% completion despite time lapse of 79% as at

30 June, 2020. Clearly, the project is behind schedule and the delays have adversely affected the project implementation and related activities.

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

## REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

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

### **Basis for Conclusion**

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

## REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by Financing Agreement phase 1 Loan No.2100150031997, except for the matters described in the Basis for Conclusion on lawfulness and use of public resources sections of my report, I report based on my audit, that:

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

### **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is

necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

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

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

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

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

### **Auditor-General's Responsibilities for the Audit**

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

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

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

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


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

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

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Project to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
**Nancy Gathungu**  
**AUDITOR-GENERAL**

**Nairobi**

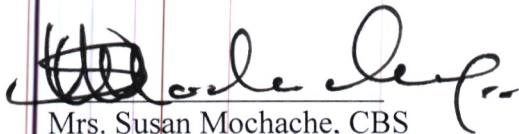
**21 December, 2020**

**EAST AFRICA'S CENTRE OF EXCELLENCE PROJECT**  
**Reports and Financial Statements**  
**For the year ended JUNE 30TH, 2020**

**4. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2020**

	Note	FY 2019/2020		FY 2018/2019		Cumulative to Date
		Receipts and payments controlled by the entity Kshs	Receipts and Payments made by third parties Kshs	Receipts and payments controlled by the entity Kshs	Payments made by third parties Kshs	Kshs
<b>RECEIPTS</b>						
Receipts from Government of Kenya	1	168,000	15,744,396	-	33,490,687	66,508,640
Loan from External Development Partners	2	-	283,485,317	77,525,215	93,042,553	734,788,820
Miscellaneous Receipts	3	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>168,000</b>	<b>299,229,713</b>	<b>77,525,215</b>	<b>126,533,240</b>	<b>801,297,460</b>
<b>PAYMENTS</b>						
Compensation of Employees	4	4,448,300	-	5,756,100	-	29,348,400
Purchase of goods and services	5	659,400	220,894,249	11,563,090	82,196,976	438,237,670
Acquisition of Non-financial Assets	6	-	78,335,464	-	44,336,263	273,535,546
<b>TOTAL PAYMENTS</b>		<b>5,107,700</b>	<b>299,229,713</b>	<b>17,319,190</b>	<b>126,533,240</b>	<b>741,121,616</b>
<b>SURPLUS/DEFICIT</b>		<b>(4,939,700)</b>	<b>-</b>	<b>60,206,025</b>	<b>-</b>	<b>60,175,844</b>

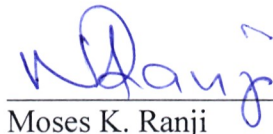
The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.



Mrs. Susan Mochache, CBS  
Principal Secretary



Dr. Martin Sirengo  
Project Manager



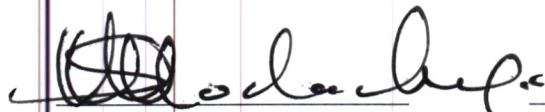
Moses K. Ranji  
Project Accountant  
ICPAK NO. 11344

**EAST AFRICA'S CENTRE OF EXCELLENCE PROJECT**  
**Reports and Financial Statements**  
**For the year ended JUNE 30TH, 2020**

**5. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE, 2020**

	Note	FY 2019/20	FY 2018/19
Bank Balances	7	60,175,843	65,115,543
<b>Total Cash and Cash equivalents</b>		<b>60,175,843</b>	<b>65,115,543</b>
<b>TOTAL FINANCIAL ASSETS</b>		<b>60,175,843</b>	<b>65,115,543</b>
Fund balance b/fwd		65,115,543	4,909,518
Surplus / (deficit) for the year		(4,939,700)	60,206,025
<b>NET FINANCIAL POSITION</b>		<b>60,175,843</b>	<b>65,115,543</b>

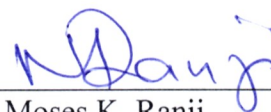
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on June 30<sup>th</sup>, 2020 and signed by:



Mrs. Susan Mochache, CBS  
Principal Secretary



Dr. Martin Sirengo  
Project manager



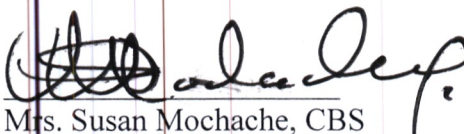
Moses K. Ranji  
Project Accountant  
ICPAK 11344

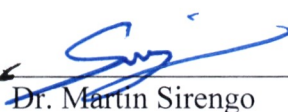
**EAST AFRICA'S CENTRE OF EXCELLENCE PROJECT**  
**Reports and Financial Statements**  
**For the year ended JUNE 30TH, 2020**

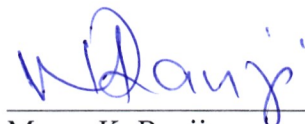
**6. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2020**

		Kshs 2019/2020	Kshs 2018/2019
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts for operating income</b>			
Receipts from Government of Kenya	1	15,912,396	33,490,687
Miscellaneous Receipts	3	-	-
		<b>15,912,396</b>	<b>33,490,687</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	(4,448,300)	(5,756,100)
Use of goods and services	5	(221,553,649.)	(93,760,066)
		<b>(226,001,949)</b>	<b>(99,516,166)</b>
<b>Net cashflow from operating activities</b>		<b>(210,089,553)</b>	<b>(66,025,479)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Non-financial Assets	6	(78,335,464)	(44,336,263)
<b>Net cash flows from Investing Activities</b>		<b>(78,335,464)</b>	<b>(44,336,263)</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Loan from External Development Partners	2	283,485,317	170,567,767
<b>Net cash flow from financing activities</b>		-	-
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(4,939,700)</b>	<b>60,206,025</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>65,115,543</b>	<b>4,909,518</b>
<b>Cash and cash equivalent at END of the year</b>	7	<b>60,175,843</b>	<b>65,115,543</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on June 30<sup>th</sup> June 2020 and signed by:

  
 Mrs. Susan Mochache, CBS  
 Principal Secretary  
 Date \_\_\_\_\_

  
 Dr. Martin Sirengo  
 Project Manager  
 \_\_\_\_\_

  
 Moses K. Ranji  
 Project Accountant  
 16/12/2020

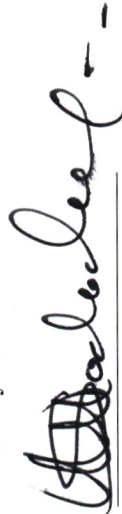
**EAST AFRICA'S CENTRE OF EXCELLENCE PROJECT**


**Reports and Financial Statements**


**For the year ended JUNE 30TH, 2020**

**7. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2020**

Consolidated Receipts/Payments Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Utilisation Variance e=c-d	% of Utilisation f=d/c %
<b>Receipts</b>						
Receipts from Government of Kenya	80,000,000	-	80,000,000	15,912,396	64,087,604	20%
Loan from External Development Partners	900,000,000	(498,000,000)	402,000,000	283,485,317	118,514,683	71%
Miscellaneous receipts	-	-	-	-	-	-
<b>Total Receipts</b>	<b>980,000,000</b>	<b>(498,000,000)</b>	<b>482,000,000</b>	<b>299,397,713</b>	<b>182,602,287</b>	<b>62%</b>
<b>Payments</b>						
Compensation of employees	8,000,000	-	8,000,000	4,448,300	3,551,700	56%
Use of goods and services	780,000,000	(400,000,000)	380,000,000	221,553,649	158,446,351	58%
Acquisition of Non-financial Assets	192,000,000	(98,000,000)	94,000,000	78,335,464	15,664,536	83%
<b>Total Payments</b>	<b>980,000,000</b>	<b>(498,000,000)</b>	<b>482,000,000</b>	<b>304,337,413</b>	<b>177,662,587</b>	<b>63%</b>

  
 Mrs. Susan Mochache, CBS  
 Principal Secretary

  
 Dr. Martin Sirengo  
 Project Manager

  
 Moses Ranji  
 Project Accountant  
 ICPAK NO. 11344

**EAST AFRICA'S CENTRE OF EXCELLENCE PROJECT**

**Reports and Financial Statements**

**For the year ended JUNE 30TH, 2020**

**8. NOTES TO THE FINANCIAL STATEMENTS**

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

**8.1 Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Project and all values are rounded to the nearest one Shilling. The accounting policies adopted have been consistently applied to all of the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid out by the Project.

**i. Recognition of revenue and expenses**

The Project recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the Project. In addition, the Project recognises all expenses when the event occurs and the related cash has actually been paid out by the Project.

**ii. In-kind donations**

In-kind donations are contributions 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 of in-kind donations can be reliably determined, the Project includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the donation is not recorded.

**iii. 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 had not been surrendered or accounted for at the end of the financial year.

***EAST AFRICA'S CENTRE OF EXCELLENCE PROJECT***

***Reports and Financial Statements***

***For the year ended JUNE 30TH, 2020***

iv. **Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same year 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. A high-level assessment of the Project's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

v. **Comparative figures**

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

vi. **Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2020.

**EAST AFRICA'S CENTRE OF EXCELLENCE PROJECT**  
**Reports and Financial Statements**  
**For the year ended JUNE 30TH, 2020**

**1 RECEIPTS FROM GOVERNMENT OF KENYA**

	2019/2020	2018/19	Cumulative to Date
	KShs	KShs	KShs
<i>Other transfers from government entities</i>			-
MINISTRY OF HEALTH	15,912,396	33,490,687	66,508,640
	<u>15,912,396</u>	<u>33,490,687</u>	<u>66,508,640</u>

**2 LOAN FROM EXTERNAL DEVELOPMENT PARTNERS**

Name of Donor	Date received	Amount in loan currency	Loans received in cash	Loans received as direct payment?	Total amount in KShs	
					FY 2019/20 KShs	FY 2018/19 KShs
<b>Loans Received from Bilateral Donors (Foreign Governments)</b>						
ADB - USD	30/6/2020		-	283,485,317	283,485,317	169,966,649
Special A/C			-	-	-	601,119
<b>Total</b>		-	-	<b>283,485,317</b>	<b>283,485,317</b>	<b>170,567,768</b>

**3 MISCELLANEOUS RECEIPTS**

	TOTAL RECEIPTS				Cumulative to-date
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	FY 2019/20	FY 2018/19	
	KShs	KShs	KShs	KShs	
Other receipts not classified elsewhere (Receipt from Stanbic)	-	-	-	-	-
Less Adjustment			=	=	=

**EAST AFRICA'S CENTRE OF EXCELLENCE PROJECT**  
**Reports and Financial Statements**  
**For the year ended JUNE 30TH, 2020**

**4 COMPENSATION OF EMPLOYEES**

	Payments made by the Entity in Cash KShs	Payments made by third parties KShs	FY 2019/20		FY	Cumulative to- date KShs
			Total Payments		2018/19	
			KShs	KShs	KShs	
Basic salaries of permanent employee	4,448,300	-	4,448,300		5,756,100	29,348,400
<b>Total</b>	<b><u>4,448,300</u></b>	<b><u>-</u></b>	<b><u>4,448,300</u></b>		<b><u>5,756,100</u></b>	<b><u>29,348,400</u></b>

**EAST AFRICA'S CENTRE OF EXCELLENCE PROJECT**  
**Reports and Financial Statements**  
**For the year ended JUNE 30TH, 2020**

**5. USE OF GOODS AND SERVICES**

	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		Cumulative to-date
			FY 2019/2020	FY 2018/19	
			KShs	KShs	
Accommodation expenses	-	-	-	7,082,600	46,764,281
Communication, supplies and services	-	-	-	-	207,950
Domestic travel and subsistence	491,400	178,800	670,200	6,638,578	22,738,924
Foreign travel and subsistence	-	-	-	1,850,690	3,394,575
Printing, advertising and information supplies & services	-	-	-	-	739,674
Office Supply	168,000	2,362,496	2,530,496	4,238,980	6,769,476
Training expenses(UON & KNH)	-	24,330,100	24,330,100	18,335,000	72,145,920
Hospitality supplies and services	-	-	-	580,230	1,440,602
Conference services	-	5,599,000	5,599,000	4,514,813	11,808,673
Consultancy	-	-	-	5,479,010	5,479,010
Advertising	-	-	-	286,264	286,264
general supplies and services	-	-	-	-	293,400
Routine maintenance – vehicles and fuel and lubricant	-	-	-	5,000,000	6,000,000
Consultancy services: – Technical and professional services	-	-	-	37,991,289	69,982,456
Routine maintenance – vehicles for transport	-	-	-	1,762,612	1,762,612
Construction & Works	-	188,423,853	188,423,853	0	188,423,853
<b>Total</b>	<b><u>659,400</u></b>	<b><u>220,894,249</u></b>	<b><u>221,553,649</u></b>	<b><u>93,760,066</u></b>	<b><u>438,237,670</u></b>

**EAST AFRICA'S CENTRE OF EXCELLENCE PROJECT**  
**Reports and Financial Statements**  
**For the year ended JUNE 30TH, 2020**

**6 ACQUISITION OF NON-FINANCIAL ASSETS**

	Payments made by Entity	Payments made by third parties	Total Payments		Cumulative to-date
			FY 2019/2020	FY 2018/2019	
			KShs	KShs	
Equipment Lot II(Angelica supplies)	0	33,782,994	33,782,994	0	72,332,994
Equipment Lot I(Megascope Healthcare)	0	0	0	0	77,705,045
Equipment Lot II(Lued(A) Chemicals)	0	44,552,470	44,552,470	0	76,680,239
Equipment Lot I(Debra Limited)	0	0	0	44,336,263	44,336,263
Purchase of office furniture & general equipment	0	0	0	0	1,128,005
Purchase of computers , laptops, I-pads and accessories,Car	0	0	0	0	1,353,000
<b>Total</b>	<u>0</u>	<u>78,335,464</u>	<u>78,335,464</u>	<u>44,336,263</u>	<u>273,535,546</u>

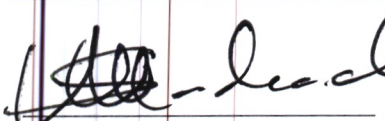
**7. CASH AND CASH EQUIVALENTS CARRIED FORWARD**

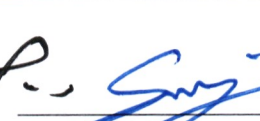
	2019/20	2018/19
	KShs	KShs
Bank accounts	60,175,843	65,115,543
<b>Total</b>	<u>60,175,843</u>	<u>65,115,543</u>

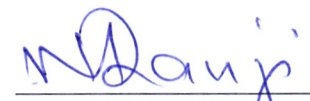
**EAST AFRICA'S CENTRE OF EXCELLENCE PROJECT**  
**Reports and Financial Statements**  
**For the year ended JUNE 30TH, 2020**

**8. VARIANCE EXPLANATIONS – COMPARATIVE BUDGET AND ACTUAL AMOUNT**

	Final Budget	Actual on Comparable Basis	Utilisation Variance	% of Utilisation	Comments on Variance
	c=a+b	d	e=c-d	f=d/c %	
<b>Receipts</b>					
Receipts from Government of Kenya	80,000,000	15,912,396	64,087,604	20%	Release of GOK Development Exchequers was affected due to Emerging of Covid-19
Loan from External Development Partners	402,000,000	283,485,317	118,514,683	71%	
Miscellaneous receipts	-	-	-	-	
<b>Total Receipts</b>	<b>482,000,000</b>	<b>299,397,713</b>	<b>182,602,287</b>	<b>62%</b>	
<b>Payments</b>					
Compensation of employees	8,000,000	4,448,300	3,551,700	56%	
Use of goods and services	380,000,000	221,553,649	158,446,351	58%	
Acquisition of Non-financial Assets	94,000,000	78,335,464	15,664,536	83%	
<b>Total Payments</b>	<b>482,000,000</b>	<b>304,337,413</b>	<b>177,662,587</b>	<b>63%</b>	

  
 Mrs. Susan Mochache, CBS  
 Principal Secretary

  
 Dr. Martin Sirengo  
 Project manager

  
 Moses K. Ranji  
 Project Accountant  
 ICPAK NO. 11344

**EAST AFRICA'S CENTRE OF EXCELLENCE PROJECT**

**Reports and Financial Statements**

**For the year ended JUNE 30TH, 2020**

**8. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2018/2019 Audit report not yet out	<b>Budget Control and Performance</b> The statement of comparative budget and actual amounts for the year ended 30 June, 2019 reflects an approved budget and actual receipts on comparable basis of Kshs.227,525,215 and Kshs.204,058,455 respectively, thus exceeding the budget by Kshs.24,067,879 or 90% of the budgeted receipts. Similarly, the Project utilized an amount of	It is true that the statement of comparative budget and actual amounts for the year ended 30 June, 2019 reflected an approved budget and actual receipts on comparable basis of Kshs.227,525,215 and Kshs.204,058,455 respectively thus undercollecting receipts by Kshs. 24,067,879 or 10% of the budget receipts. Similarly, the Project utilized an amount of Kshs.143,852,430 or	Project Accountant	Resolved	30/06/2020

**EAST AFRICA'S CENTRE OF EXCELLENCE PROJECT**

**Reports and Financial Statements**

**For the year ended JUNE 30TH, 2020**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Kshs.143,852,430 or 63% of the approved budget of Kshs.230,000,000 resulting into an under-expenditure of Kshs.86,147,571 or 37% of the budget. Management has attributed the under-expenditure to delays in the approval of hiring of personnel at the Project Coordinating Unit (PCU), training of students and procurement of equipment which is now underway.</p>	<p>63% of the approved budget of Kshs.230,000,000 resulting into an under-expenditure of Kshs.86,147,571 or 37% of the budget. This is attributable to the under-expenditure due to delays in the approval of hiring of personnel at the Project Coordinating Unit (PCU), training of students and procurement of equipment which is now underway. The expenditure is now expected to increase as construction works commenced and two more payments certificates has been raised by the contractor.</p>			

**EAST AFRICA'S CENTRE OF EXCELLENCE PROJECT**

**Reports and Financial Statements**

**For the year ended JUNE 30TH, 2020**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p><b>1. Delay in Project Implementation</b></p> <p>As reported in the previous year, Section 3.0.1 of the financing agreement states that the Borrower shall repay the principal of the loan over a period of thirty-five (35) years, after a five (5) years grace period commencing from the date of signing the agreement. The Project commencement date was 17 December, 2014 with a projected end date of 31</p>	<p>The major milestone was marked by commencement of construction works in April 2020 and initiation of the process of delivery of Batch II equipment in February 2020. These two aspects take the biggest junk of the budget (ksh 1,958,486,755 or 59%) and so its expected that this will improve the project performance and disbursement. The management has also moved to mitigate the delays by approving 24 hours work schedule for the consultant including obtaining the requisite NEMA approval for the same.</p>	<p>Project Accountant</p>	<p>Resolved</p>	<p>30/06/2020</p>

**EAST AFRICA'S CENTRE OF EXCELLENCE PROJECT**

*Reports and Financial Statements*

*For the year ended JUNE 30TH, 2020*

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>December, 2019. A review of the status as at 30 June, 2019 revealed that an extension of two (2) years was granted in May, 2019 to end on 31 December, 2021. However, some major milestones had not commenced including the construction of the East Africa Kidney Institute Complex which in turn has delayed the implementation of other activities. Consequently, I am unable to confirm whether value for money will be achieved by the stakeholders as</p>				

**EAST AFRICA'S CENTRE OF EXCELLENCE PROJECT**

**Reports and Financial Statements**

**For the year ended JUNE 30TH, 2020**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	planned.				
	<p><b>2. Irregular Payment for Substandard Items</b></p> <p>A firm was engaged by the Ministry of Health to supply surgical instruments and care equipment at a price of Kshs.54,811,465.3 3 inclusive of duties and taxes. A review of the procurement records indicated that the items were supplied at a cost of Kshs.44,336,263 on 12 February, 2018. However, the inspection and</p>	<p>Its true that some items worth Kshs. 1,721,892 were rejected and have not been delivered but have never been paid for. An inspection certificate and invoice was only given for the accepted goods as attached. A prove of non payment is the balance of commitment from ADfB ledger.</p>	<p>Project Accountant</p>	<p>Resolved</p>	<p>30/06/2020</p>

**EAST AFRICA'S CENTRE OF EXCELLENCE PROJECT**

**Reports and Financial Statements**

**For the year ended JUNE 30TH, 2020**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>acceptance committee rejected some items Kshs. 1,721,892 which did not meet the set specifications and were not valid.</p> <p>Further, according to the contract delivery and completion schedule, the contract was to be serviced within a period of sixteen (16) weeks from the date of signing, which was to end on 30 June, 2017. However, by 30 June, 2019, two (2) years after the expected completion, and</p>				

**EAST AFRICA'S CENTRE OF EXCELLENCE PROJECT**

**Reports and Financial Statements**

**For the year ended JUNE 30TH, 2020**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	with some items delivered and paid for having been rejected, management was yet to enforce the provision for liquidated damages as provided in clause 20 of the general conditions of the contract.				
	<p><b>2.4 Lack of Project Steering Committee (PSC) Meetings</b></p> <p>Paragraph 4.1.2 of Section IV of the Project's Appraisal Technical Report requires that the established Project Steering</p>	<p>The steering committee has now been reconstituted and it has held two meetings in November 2019 and February 2020. Minutes attached. ANNEX III. Scheduled meetings for PSC for the last quarter of 2019/2020</p>	Project Manager	Resolved	30/06/2020

**EAST AFRICA'S CENTRE OF EXCELLENCE PROJECT**

**Reports and Financial Statements**

**For the year ended JUNE 30TH, 2020**

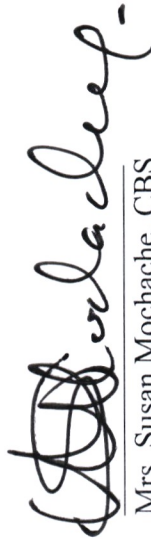
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Committee (PSC) shall meet quarterly as part of project implementation. However, evidence availed during the year under review, showed that the PSC only met once. Additionally, substantial sustainability challenges were discussed in the meeting including audit of training equipment supplied, slow absorption of funds, challenges in acquiring consumables for</p>	<p>and first quarter of 2020/2021 were not held because of COVID. However, the next meeting is scheduled for in the first week of November.</p>			

**EAST AFRICA'S CENTRE OF EXCELLENCE PROJECT**

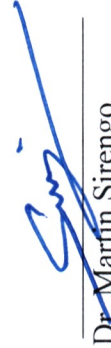
*Reports and Financial Statements*

*For the year ended JUNE 30TH, 2020*

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	dialysis unit, among others. The PSC minutes were not signed and evidence of follow up actions was not availed.				



Mrs. Susan Mochache, CBS  
Principal Secretary



Dr. Martin Sirengo  
Project manager



Moses K. Ranji  
Project Accountant  
ICPAK 11344

**EAST AFRICA'S CENTRE OF EXCELLENCE PROJECT**  
**Reports and Financial Statements**  
**For the year ended JUNE 30TH, 2020**

**Guidance Notes:**

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

**EAST AFRICA'S CENTRE OF EXCELLENCE PROJECT**  
**Reports and Financial Statements**  
**For the year ended JUNE 30TH, 2020**

**9. ANNEXES**

**ANNEX 1 COMPENSATION TO EMPLOYEE**

NO.	PV NO.	PARTICULARS	AMOUNT(KSH)	FUNDING
1	00003	David M. waititu	479,675.00	ADFB REVENUE
2	000106	David M. waititu	479,675.00	ADFB REVENUE
3	000157	David M. waititu	479,675.00	ADFB REVENUE
4	000178	David M. waititu	479,675.00	ADFB REVENUE
5	000269	David M. waititu(Gratuity)	2,529,600.00	ADFB REVENUE

**TOTAL** **4,448,300.00**

**ANNEX III DOMESTIC TRAVEL & SUBSISTENCES**

NO.	PV NO.	PARTICULARS	AMOUNT(KSH)	FUNDING
		Moses Kiarie	29,400.00	DEPOSIT
		Reuben Mariga	29,400.00	DEPOSIT
		Florence Gachihi	29,400.00	DEPOSIT
		Martha Ketura	29,400.00	DEPOSIT
		Wilson Chirchir	29,400.00	DEPOSIT
		Jamleck Karumbi	50,400.00	DEPOSIT
		Anna Nganga	63,000.00	DEPOSIT
		Martin Sirengo	75,600.00	DEPOSIT
		Laban Thiga	75,600.00	DEPOSIT
		Catherine Kimira	79,800.00	DEPOSIT
		Mary Mbogani	55,800.00	MOH
		Mackline Kerubo	54,800.00	MOH
		Florence Gachihi	40,700.00	MOH
		Martha Ketura	27,500.00	MOH
		<b>TOTAL</b>	<b>670,200.00</b>	

**EAST AFRICA'S CENTRE OF EXCELLENCE PROJECT**  
**Reports and Financial Statements**  
**For the year ended JUNE 30TH, 2020**

**ANNEX V OFFICE SUPPLIES**

NO.	PV NO.	PARTICULARS	AMOUNT(KSH)	FUNDING
1	000585	Jucoms Technologies	418,500.00	MOH
2	000555	Tabell Holdings Limited	30,150.00	MOH
3	000553	Microcare Agencies Limited	471,146.00	MOH
4	000552	Nizvis Enterprises	308,000.00	MOH
5	000550	Shemax Consult Limited	536,200.00	MOH
6	000549	Silver Cloud Lab Supplies	300,000.00	MOH
7	000501	Amazing Sights Limited	296,500.00	MOH
8	000145	Moses Ranji	168,000.00	DEPOSIT
		<b>TOTAL</b>	<b>2,530,496.00</b>	

**ANNEX V TRAINING**

NO.	PV NO.	PARTICULARS	AMOUNT(KSH)	FUNDING
1	001010	Kenya National Hospital	1,900,000.00	D/PAYMENT
2	000156	Kenya National Hospital	1,550,000.00	D/PAYMENT
3	000155	University of Nairobi	4,465,000.00	D/PAYMENT
8	000347	University of Nairobi	8,811,000.00	D/PAYMENT
		<b>TOTAL</b>		

**EAST AFRICA'S CENTRE OF EXCELLENCE PROJECT**  
**Reports and Financial Statements**  
**For the year ended JUNE 30TH, 2020**

				18,335,000.00
<b>ANNEX IX CONFERENCE FACILITIES</b>				
<b>NO.</b>	<b>PV NO.</b>	<b>PARTICULARS</b>	<b>AMOUNT(KSH)</b>	<b>FUNDING</b>
1	000250	Nursing council of Kenya	644,100.00	MOH
2	000118	P/S MOH Stipends	6,960,000.00	MOH
3	000122	Kenya Renal Association	2,355,000.00	MOH
4	000401	KAUS	3,244,000.00	MOH
		<b>TOTAL</b>	<b>13,203,100.00</b>	

**EAST AFRICA'S CENTRE OF EXCELLENCE PROJECT**  
**Reports and Financial Statements**  
**For the year ended JUNE 30TH, 2020**

**ANNEX XI ACQUISITION OF NON FINANCIAL ASSETS**

NO.	PV NO.	PARTICULARS	AMOUNT(KSH)	FUNDING
1	00121	Angelica Medical Supplies	33,782,994.00	D/PAYMENT
	00045	Lued chemicals	19,572,930.00	D/PAYMENT
	00044	Lued chemicals	24,979,540.00	D/PAYMENT
			<b>78,335,464.00</b>	

**ANNEX XI Goods & Services-DIRECT PAYMENT**

	00049	China Railway No. 10	75,693,458.37	
	00048	China Railway No. 10	112,730,395.00	
	00042	Kenyatta National Hospital	1,900,000.00	
	00043	Kenyatta National Hospital	1,550,000.00	
	000367	University of Nairobi	4,465,000.00	
	00046	University of Nairobi	8,811,000.00	
		<b>TOTAL</b>	<b>205,149,853.37</b>	

**EAST AFRICA'S CENTRE OF EXCELLENCE PROJECT**  
**Reports and Financial Statements**  
**For the year ended JUNE 30TH, 2020**

**10. ANNEX XIII**

**ASSET REGISTER**

	DATE	ITEM DESCRIPTION	SERIAL NOS	VALUE KES/ USD	LOCATION OF ITEMS	ANY REMARK
1	1/2/2016	MEDIUM VOLUME COPIER MP 305	E754KB50 303	558,500	UON)	
2	9/3/2016	MEDIUM VOLUME COLOUR COPIER MPC5503 SP	E185M83004 5	1,185,000	PCU	
3	30/11/2016	TOYOTA PRADO GRAY MODEL KDJ150R GK 125R	ENGINE NO IDK-2576380 CHASIS NOJTEBH3F J80-K177124	6,218,752.00	PCU	
4	6/6/2017	1 NO EXECUTIVE CHAIR 2 NO SECRETARIAL CHAIRS 10 NO VISITORS CHAIRS		75,000.00 30,660.00 87,600.00	PCU	
TENDER NO.MOH/EAKIP/ICB/003/2015-2016;MEGASCOPE						

**EAST AFRICA'S CENTRE OF EXCELLENCE PROJECT**  
**Reports and Financial Statements**  
**For the year ended JUNE 30TH, 2020**

5	8/01/2018	3 NO THEATER TABLE		4,651,192.62	KNH
6		2 NO THEATER LIGHTS		2,476,873.72	KNH
7		2 NO PORTABLE LIGHTS		326,799.36	KNH
8		14 CRITICAL CARE BEDS WITH MATTRESSES		3,133,541.32	KNH
9		2 SURGICAL SLUICE MACHINE		25,604,812.8	KNH
10		10 PATIENT VENTILATOR		15,464,494.1	KNH
11		10 INFUSION PUMPS		1,470,000.00	KNH
12		6 CARDIAC MONITORS		2,866,500.00	KNH
13		10 VITAL SIGNS MONITOR		4,670,991.4	KNH
14		2 DEFIBRILLATOR		1,323,000.00	KNH
15		2 MORCELLATOR		1,943,875.58	KNH
16		4 RESUSCITATON TROLLEY		405,845.00	KNH
17		4 ANAESTHETIC TROLLEYS		405,845.00	KNH
18		4 UTILITY TROLLEYS		56,318.96	KNH

**EAST AFRICA'S CENTRE OF EXCELLENCE PROJECT**  
**Reports and Financial Statements**  
**For the year ended JUNE 30TH, 2020**

19		20 DRIP STANDS		92,987.2	KNH
20		4 TIER PATIENT DRESSING TROLLEY		88,200.00	KNH
21		1 LAPARASCOPIC TOWER		12,723,858.43	KNH
		CONTACT NO KEN/EAKIP/CONTR 003/2016-2017; LUED (A) CHEMICALS LIMITED			
22	14/12/2017	HLA TISSUE TYPING ANALYZER		3,751,724.12	KNH
23	"	FULLY AUTOMATED COAGULOMETER		24,165,517.24	KNH
		CONTRACT NOKEN/EAKIP/CONTR 006/2016-2017; ANGELICA MEDICAL SUPPLIES LIMITED			
24	20/07/2017	5 HAEMODIALYSIS MACHINE		11,250,000.00	KNH
25		2 CRRT HAEMODIALYSIS MACHINE		7,600,000.00	KNH
26		1 WATER TREATMENT PLANT WITH 30 DIALYSIS WATER POINT		19,200,000.00	KNH
		CONTRACT NO KEN/EAKIP/CONTR 007/2016-2017; DEBRA LIMITED			
27	23/02/2018	2 SETS ENDOSCOPIC EQUIPMENT FOR		388,784.60(usd)	KNH

**EAST AFRICA'S CENTRE OF EXCELLENCE PROJECT**  
**Reports and Financial Statements**  
**For the year ended JUNE 30TH, 2020**

		UROLOGY						
28		2 SETS LAPAROSCOPIC HAND EQUIPMENT SET		50,579.82(usd)			KNH	
		VARIOUS FURNITURE AND OFFICE EQUIPMENT (RFQ)						
29	22/05/2018	4 NO DESKTOP COMPUERS		554,000.00 KES			PCU	
		4 NO UPS		74,000.00 KES			PCU	
		5 NO LAPTOPS		725,000.00 KES			PCU	
30	4/6/2018	5 NO ORTHOPAEDIC SEATS		302,100.00 KES			PCU	
		6 NO HIGH BACK CHAIRS LEATHER MESH BACK SWING		271,080.00 KES			PCU	
31	4/6/2018	2 NO SHREDDER MACHINE		97,900.00 KES			PCU	
32	4/6/2018	3 NO IPAD		149,990.00 KES			PCU	

