

REPUBLIC OF KENYA



REPORT

OF

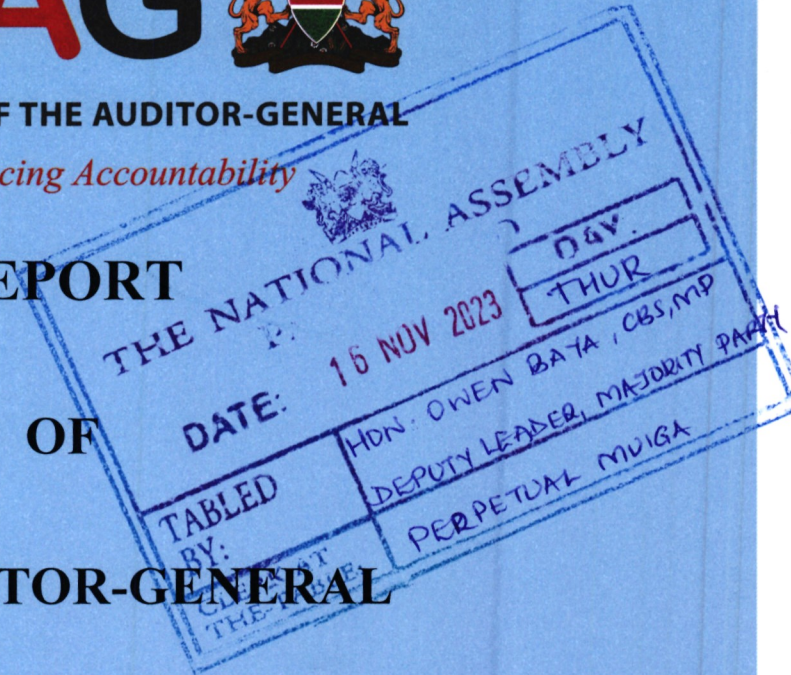
THE AUDITOR-GENERAL

ON

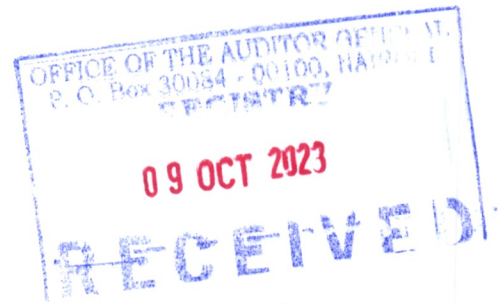
**REPORT OF THE AUDITOR-GENERAL ON
TRANSFORMING HEALTH SYSTEMS FOR
UNIVERSAL CARE (THS-UC) PROJECT
GRANT IDA CREDIT NO.5836 - KE,
TFOA2561, TFOA2792 AND CR. P152394**

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

MINISTRY OF HEALTH







**PROJECT NAME: TRANSFORMING HEALTH SYSTEMS FOR
UNIVERSAL CARE PROJECT
THS – UC PROJECT**

IMPLEMENTING ENTITY: MINISTRY OF HEALTH

PROJECT GRANT/CREDIT NUMBER 5836-KE, TFOA2561, TFOA 2792 AND P 152394

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT
Reports and Financial Statements
For the financial year ended June 30, 2023

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TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT
Reports and Financial Statements
For the financial year ended June 30, 2023

CONTENTS	PAGE
1. Acronyms and Glossary of Terms	iii
2. PROJECT INFORMATION AND OVERALL PERFORMANCE	iv
3. STATEMENT OF PERFORMANCE AGAINST PROJECT'S PREDETERMINED OBJECTIVES	ix
4. ENVIRONMENTAL AND SUSTAINABILITY REPORTING.....	x
5. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES	xii
6. REPORT OF THE INDEPENDENT AUDITORS TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE (THS – UC PROJECT)	xiv
7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2023	1
8. STATEMENT OF THE FINANCIAL ASSETS FOR THE YEAR ENDED 30 TH JUNE 2023.....	2
9. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30TH JUNE 2023.....	3
10. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 TH JUNE 2023.....	4
11. SIGNIFICANT ACCOUNTING POLICIES.....	5
12. NOTES TO THE FINANCIAL STATEMENTS.....	12
13. OTHER IMPORTANT DISCLOSURES.....	19
14. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS	20
15. ANNEXES.....	25

TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT
Reports and Financial Statements
For the financial year ended June 30, 2023

1. Acronyms and Glossary of Terms

CBK	Central Bank of Kenya
ICPAK	Institute of Certified Public Accountants of Kenya
IMF	International Monetary Fund
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
PFM	Public Finance Management.
PSASB	Public Sector Accounting Standards Board
WB	World Bank
Comparative FY	Financial year preceding the current financial year
PHC	Primary Health Care
RMNCAH	Reproductive, Maternal, Newborn, Child and Adolescent Health Services
IFR	Interim Financial Report
PMT	Project management Team
PDO	Project Development Objectives

2. PROJECT INFORMATION AND OVERALL PERFORMANCE

2.1 Name and registered office

Name: The project's official name is Transforming Health Systems for Universal Health Care.

Objective: The Transforming Health Systems for Universal Care aims to improve the utilization and quality of primary health care (PHC) services by supporting a set of evidence-based interventions, which are expected to contribute to Universal Health Care with improved equity and enhanced efficiency.

Address: The project headquarters offices are Nairobi (city), Nairobi County, Kenya.
The address of its registered office is Ministry of Health
P.O. Box 30016-00100 Nairobi.

The project is partly based at the Ministry of Health and at the Council of Governors. The project support county governments and the Ministry of Health departments.

Contacts: The following are the project contacts

Telephone: (254) -020-2717077

E-mail: ps@health.go.ke

Website: www.health.go.ke

2.2 Project Information

Project Start Date:	The project start date is 15 th September, 2016
Project End Date:	The project end date is 30 th September, 2023
Project Manager:	The project manager is Dr Isaac Kimani
Project Sponsor:	The project sponsor is World Bank

TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT
Reports and Financial Statements
For the financial year ended June 30, 2023

2.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the Ministry of Health.
Project number	IDA -58360 (THS – UC WA 1) IDA - 58360 (THS – UC MOH – WA 1) TF - A- 2561 (GFF – WA 1) TF - A -2561 (GFF – MOH –WA 1) TF - A- 2792 (PH RD WA 1)
Strategic goals of the project	The strategic goals of the project is to improve utilization and quality of primary health care services with a focus on reproductive, maternal, new-born, child and adolescent health services.
Achievement of strategic goals	The project management aims to achieve the goals through the following means: (i)Improving access to and demand for quality primary health care (PHC)services; (ii)Strengthening institutional capacity in selected key areas to improve utilization and quality of PHC services; and (iii)Supporting cross-country and intergovernmental collaboration in the recently devolved Kenyan health system.
Other important background information of the project	The project enhances focus on results by allocating resources to each county based on the improved coverage of essential services that are directly linked to the Project Development Objective (PDO) and other factors including equity. The project’s support to strengthen the M&E systems, including the routine HIS, will improve the quality of data for monitoring progress toward the achievement of Project Development Objective.
Current situation that the project was formed to intervene	The Transforming Health Systems for Universal Care aims to improve the utilization and quality of Primary Health Care (PHC) services by supporting a set of evidence-based interventions which are expected to contribute to Universal Health Care with improved equity and enhanced efficiency.
Project duration	The project started on 15 th September 2016 and is expected to run until 30 th September 2023.

2.4 Bankers

The following are the bankers for the current year for both the project account and designated account:
Central Bank of Kenya
P.O. Box 60000-00200
Nairobi

2.5 Auditors

Auditor- General
P.O Box 30084 – 00100
Nairobi.

TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT
Reports and Financial Statements
For the financial year ended June 30, 2023

2.6 Roles and Responsibilities

List of the different people who are working on the project.

Names	Title designation	Key qualification	Responsibilities
Dr. Isaac Kimani	Project Manager	MBChB	Project oversight and overall coordination of activities of the Project.
Dr Nancy Etiang	Deputy Project Manager	MBChB, MSc. Applied epidemiology	Assistant to the project Manager.
Michael Nyale	Monitoring and evaluation officer		M&E of project activities.
Caroline Ndungu	Project Accountant	Bcom, CPA(K)	Preparation of Financial reports as required from time to time e.g. IFR, Bank reconciliation, exchequer requisition, Vote book , preparation of project F/S , responding to Audit issues etc.

TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT
Reports and Financial Statements
For the financial year ended June 30, 2023

2.7 Funding summary

The total cost of the project is US \$ 191.1 million, of which US \$ 150 million will be financed by International Development Association (IDA) credit, a US \$ 40 million will be granted by the Global Financing Facility (GFF TF) and US \$ 1.1 million will be a grant by the Policy & Human Resource Development Fund (PHRD TF).

Below is the funding summary:

A. Source of Funds

Source funds	Donor Commitment-		Amount received to date – (30 06 2023)		Undrawn balance to date (30 06 2023)	
	Donor currency (A)	KShs (A')	Donor currency (B)	KShs (B')	Donor currency (A)-(B)	KShs (A')-(B')
(i) Grant						
TF – A 2561	40,000,000	4,120,000,000	27,841,669	2,882,666,297	12,158,331	1,237,333,703
TF – A 2792	1,100,000	114,400,000	1,038,371	113,752,523	61,629	647,477
(ii) Loan						
IDA - 58360	150,000,000	15,450,000,000	145,110,039	15,373,093,018	4,889,961	76,906,982
Total	191,100,000	19,684,400,000	173,990,079	18,369,511,838	17,109,921	1,314,888,162

B. Application of Funds

Source funds	Amount received to date – (30 th June 2023)		Cumulative amount paid to date – (30 th June 2023)		Unutilised balance to date (30th June 2023)	
	Donor currency (A)	KShs (A')	Donor currency (B)	KShs (B')	Donor currency (A)-(B)	KShs (A')-(B')
(i) Grant						
TF – A 2561	27,841,669	2,882,666,297	26,067,361	2,659,103,489	1,774,308	223,562,808
TF – A 2792	1,038,371	113,752,523	1,036,700	113,541,976	1,671	210,547
(ii) Loan						
IDA - 58360	145,110,039	15,373,093,018	144,648,491	15,307,634,513	461,548	65,458,505
Total	173,990,079	18,369,511,838	171,752,552	18,080,279,978	2,237,527	289,231,860

2.8 Summary of Overall Project Performance:

The key beneficiaries of the project are women of reproductive age, including adolescents and children under five who utilize Primary Health Care services most. The project supports counties in ensuring that the benefits reach the people at grass root level. The projects aim to ensure that;

- Children younger than one year are fully immunized;
- Pregnant women attend at least four Anti-Natal Care(ANC) visits;
- Births are attended by skilled health personnel; and
- Women of reproductive age are using a modern Family Planning method.

2.9 Summary of Project Compliance:

The project complied with applicable laws and regulations, and essential external financing agreements/covenants and this helped us to achieve the objectives set.

TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT
Reports and Financial Statements
For the financial year ended June 30, 2023

3. STATEMENT OF PERFORMANCE AGAINST PROJECTS PREDETERMINED OBJECTIVES

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

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

- a) Improve the delivery, utilization, and quality of PHC services at the county level with a focus on (Reproductive, Maternal, Newborn, Child and Adolescent health services) RMNCAH. This also includes procurement of Family Planning commodities.
- b) Strengthen institutional capacity to better deliver quality PHC services
- c) Enhance cross-county and intergovernmental collaboration as well as facilitate and coordinate project implementation
- d) Contingency Emergency Response (CERC)- To fund immediate and short-term activities in the national COVID-19 Contingency Response Plan. It supports Emergency Operations Centre and procurement of health commodities to respond to Covid-19 Pandemic

Progress on attainment of Strategic development objectives

	Objective	Outcome	Indicator	Performance
1	Improve the delivery, utilization, and quality of PHC services at the county level with a focus on RMNCAH.	Increased no. Of children under 1yr who had received third dose of pentavalent vaccine Increased number of women attending at least 4 ANC visits Women between the ages of 15-49 years currently using a modern FP method	The year's average for penta 3 coverage was 78.9%; skilled birth delivery year's coverage stood at 67.4%; the fourth antenatal care year's coverage was 48.4% and the family planning coverage stood at 44.4 %.	Increased immunization of children Continued increase in women attending ANC visits Increased uptake of FP commodities.
2	Cross county and intergovernmental Collaboration and Project Management	Mombasa County and Ministry of Education Embu and Kirinyaga Counties and Kenya National Blood Transfusion Service	Improvement of quality ASRH services with specific interest to young mothers in school and community level. Increase access to youth friendly services in every sub county. Strengthening Blood transfusion services	-6 youth friendly centres already established. -Purchased equipments eg video to capture and highlight departmental activities. -Free sanitary pads to schools. -Reduced maternal deaths occasioned by blood shortage. -Establishment of satellite blood bank.

4. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

1. Sustainability strategy and profile

The support makes full use of country systems delivering ‘on-budget’ support to counties and Ministry of Health. Disbursement of conditional grants is done through the Government system to National Treasury for onward disbursement through IFMIS to the health facilities in the 47 counties. These grants are given at county level according to the existing County Allocation of Revenue (CARA) formula and are allocated to facilities, based on a criteria agreed upon by the county and fully disclosed to the project team. This will improve public health service delivery as the funds will support operational and maintenance expenditure at primary health care facility level. In addition during the current financial year health inspectors have been trained across the country to ensure that even after the closure to the project the gains achieved in improving health facilities will be sustained. In the current financial year, 100 additional health facilities were inspected for purposes of accreditation by NHIF.

2. Environmental performance

Follow up was made to ensure that all counties had renewed the National Environmental Management Authority (NEMA) certificate for the incinerators. In addition, there was follow up on all counties that were doing renovations and waste management activities to ensure adherence to the set guidelines.

3. Employee welfare

The project follows the Government policies and procedures in the hiring process. The Ministry Human Resource department in collaboration with the Council of Governors (COG) conducts the interviews. In addition, the World Bank requirements are incorporated to ensure that the successful candidate has the necessary qualifications.

4. Market place practices-

a) Responsible Supply chain and supplier relations-

The organization encourages free flow of information during procurement processes to enable Suppliers gain complete understanding of the procurements being undertaken, and this allows them to both parties to meet each other’s’ needs more effectively.

b) Responsible ethical practices

- Continuous updating of the supplier register by registration of all qualified suppliers

TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT
Reports and Financial Statements
For the financial year ended June 30, 2023

- Ensure confidentiality is maintained during a procurement process. If Any information is to be given, ensure it is shared to all participating suppliers during a procurement process.
- The organization is a government entity and serves and treats all its clients equally.

c) Regulatory impact assessment

- All procurement processes are done in accordance to the procurement regulations of the donor, World Bank (WB) requires fairness in treatment of all citizens and stakeholders
- All procurement processes are to be open to all eligible participants

5. Community Engagements-

For the THS project, a social assessment was conducted and disclosed in 2018 and Vulnerable & Marginalized Groups (VMGPs) were drafted for 28 VMGs across 23 counties. The midwifery training at Kenya Medical Training College (KMTTC) focuses on students from underserved areas including VMGs. 800 students received scholarships to study in Bomet, Loitokitok, Kabarnet, Kapenguria, Kitui, Kilifi, Msambweni, Lodwar. Most of the students who graduated are employed at the counties, national facilities and some in private thus improving services in the communities where they come from. In the current financial year different forums for experience sharing were done in order to provide guidance to the counties on sustainability of the gains made.

5. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The Principal Secretary for the Ministry of Health and the Project Manager for Transforming Health Systems for Universal Care – (THS – UC Project) Secretariat are responsible for the preparation and presentation of the Project’s financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year ended June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Project; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Project; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Principal Secretary for the Ministry of Health and the Project Manager for Transforming Health Systems for Universal Care – (THS – UC Project) Secretariat 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 Transforming Health Systems for Universal Care – (THS – UC Project) Secretariat are of the opinion that the Project’s financial statements give a true and fair view of the state of Project’s transactions during the financial year ended June 30, 2023 and of the Project’s financial position as at that date. The Principal Secretary for the Ministry of Health and the Project Manager for Transforming Health Systems for Universal Care – (THS – UC Project) Secretariat 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 Transforming Health Systems for Universal Care – (THS – UC Project) Secretariat 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.

TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT
Reports and Financial Statements
For the financial year ended June 30, 2023

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 for Transforming Health Systems for Universal Care (THS – UC Project) Secretariat on 08th October 2023 and signed by them.



.....
Name Henry Kumbi
Principal Secretary



.....
Name Dr. Isaac Kimani
Project Manager



.....
Name Caroline Ndirigo
Project Accountant
ICPAK Member No: 9040

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE (THS-UC) PROJECT GRANT IDA CREDIT NO.5836 - KE, TFOA2561, TFOA2792 AND CR. P152394 FOR THE YEAR ENDED 30 JUNE, 2023 - MINISTRY OF HEALTH

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Transforming Health Systems for Universal Care (THS-UC) Project Grant IDA Credit No.5836 - KE, TFOA2561,

TFOA2792 and CR. P152394 set out on pages 1 to 24, which comprise of the statement of financial assets as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and the statement of comparative budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Transforming Health Systems for Universal Care (THS-UC) Project Grant IDA Credit No.5836 - KE, TFOA2561, TFOA2792, and CR. P152394 as at 30 June, 2023, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and Grant Agreement No.5836-KE, TFOA2561 and TFOA2792 dated 04 July, 2016 between International Development Association and the Republic of Kenya.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Transforming Health Systems for Universal Care (THS-UC) Project Grant IDA Credit No.5836 - KE, TFOA2561, TFOA2792, and CR. P152394 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.

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparative budget and actual amounts reflects the final budget expenditure of Kshs.500,000,000 against the actual expenditure of Kshs.353,536,957 resulting to an under-absorption of Kshs.146,463,043 or 29% of the budget. This is an indication of failure to implement the planned programmes for the year, thus negatively impacting planned project's objectives and service delivery. Further, the project's actual receipts amounted to Kshs.151,812,000 against budgeted receipts of Kshs.500,000,000 resulting to revenue shortfall of Kshs.348,188,000 or 69%, which is an indication of possible weakness in meeting donor conditions and enforcement of controls.

In the circumstances, the Project's key objectives of improving utilization and quality of primary health care services with a focus on reproductive, maternal, new-born, child and adolescent health care may not be achieved.

2. Delayed Disbursements and Missed Project Targets

Note 12.6 reflects transfers to other government entities of Kshs.2,878,953,881 for financial year 2021-2022 which includes transfers to County Governments of Kshs.1,445,456,881. However, the funds were disbursed towards the end of the financial year which delayed the implementation of their work plans. In addition, the financial statements under source of funds information disclosed in page vii reflects Kshs.1,314,888,162 as undrawn balance and Kshs.289,231,860 as unutilized funds. This signifies a likelihood of not realising the project objectives which closes on 30 September, 2023.

In the circumstances, the aim of the project to improve the utilisation and quality of Primary Health Care (PHC) services may not be fully realised.

Key Audit Matters

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

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, 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

Pending Bills

Note 13.1 to the financial statements on other important disclosure reflects pending bills of Kshs.3,628,545 which were outstanding at the close of the financial year. This is contrary to Section 53(8) of the Public Procurement and Asset Disposal Act, 2015 which requires an accounting officer not to commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract (s) are reflected in approved budget estimates.

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

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, except for the matter described in the Basis for Conclusion on 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 overall governance were not effective.

Basis for Conclusion

Failure to Update Imprest and Fixed Asset Registers

Review of imprest register and fixed assets registers from three (3) sampled projects revealed they were not updated.

In the circumstances, the internal controls on maintenance of imprest and fixed assets registers 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

As required by Financing Agreement dated 04 July, 2016, 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 controls, 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 Project's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and 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 judgment and maintain professional skepticism throughout the audit. I also:

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

13 October, 2023

TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT
Reports and Financial Statements
For the financial year ended June 30, 2023

7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2023

		KShs	KShs	TOTAL	KShs	KShs	KShs	KShs
		Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payments controlled by the entity	Payments made by third parties	Total	Cumulative to-date (From inception)
		2022-2023			2021-2022			
RECEIPTS								
Grants from external development partners	12.1	151,812,000		151,812,000	64,942,231	13,514,450	78,456,681	1,479,659,141
Loan from external development partners	12.2				3,439,434,757	32,030,969	3,471,465,726	16,889,852,697
TOTAL RECEIPTS		151,812,000		151,812,000	3,504,376,988	45,545,419	3,549,922,407	18,369,511,838
PAYMENTS								
Compensation of employees	12.3	6,364,198		6,364,198	6,179,168		6,179,168	50,284,002
Purchase of goods and services	12.4	338,582,581		338,582,581	449,440,786	45,545,419	494,986,205	4,534,470,548
Acquisition of non-financial assets	12.5	8,590,178		8,590,178	8,713,093		8,713,093	155,162,865
Transfers to other government entities	12.6				2,878,953,881		2,878,953,881	13,340,362,563
TOTAL PAYMENTS		353,536,957		353,536,957	3,343,286,928	45,545,419	3,388,832,347	18,080,279,978
SURPLUS/(DEFICIT)		(201,724,957)		(201,724,957)	161,090,060		161,090,060	289,231,860

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

Name *[Signature]* Name *[Signature]* Name *[Signature]*
 Principal Secretary Project Coordinator Project Accountant
 Name *[Signature]* Name *[Signature]* Name *[Signature]*
 Principal Secretary Project Coordinator ICPAK Member No: 9040

TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT


Reports and Financial Statements


For the financial year ended June 30, 2023

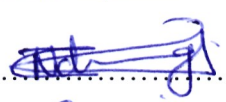
8. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2023

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	12.7	281,928,360	489,181,917
Total Cash and Cash Equivalents		281,928,360	489,181,917
Accounts receivables – Imprest and Advances	12.9	7,303,500	1,774,900
TOTAL FINANCIAL ASSETS		289,231,860	490,956,817
REPRESENTED BY			
Fund balance b/fwd	12.10	490,956,817	329,866,757
Surplus/(Deficit) for the year		(201,724,957)	161,090,060
NET FINANCIAL POSITION		289,231,860	490,956,817

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 08/10/2023 and signed by:


Name Harry Kumbi
Principal Secretary


Name Dr. Isaac Kimani
Project Coordinator


Name Caroline Ndirangu
Project Accountant
ICPAK Member No: 9040

TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT
Reports and Financial Statements
For the financial year ended June 30, 2023

9. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30TH JUNE 2023

Description	Notes	2022-2023 Kshs	2021-2022 Kshs
Receipts for operating activities			
Proceeds from domestic and foreign grants	12.1	151,812,000	64,942,231
Payments for operating activities			
Compensation of employees	12.3	(6,364,198)	(6,179,168)
Use of goods and services	12.4	(338,582,581)	(449,440,786)
Transfers to other government entities	12.6		(2,878,953,881)
Changes in Imprests & Advances	12.11	(5,528,600)	
Net Cash flows from Operating Activities		(198,663,379)	(3,269,631,604)
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	12.5	(8,590,178)	(8,713,093)
Net cash flows from Investing Activities		(8,590,178)	(8,713,093)
CASHFLOW FROM BORROWING ACTIVITIES			
Loan from external development partners	12.2		3,439,434,757
Net cash flow from financing activities			3,439,434,757
NET INCREASE IN CASH AND CASH EQUIVALENT		(207,253,557)	161,090,060
Cash and cash equivalent at BEGINNING of the year		489,181,917	328,091,857
Cash and cash equivalent at END of the year		281,928,360	489,181,917

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 08/10/2023 2023 and signed by:



Principal Secretary

Name

Date

Harry Kimani 08/10/2023



Project Manager

Name:

Date

Barbara Kman
08/10/2023



Project Accountant

Name:

Date

Caroline Ndungu
08/10/23

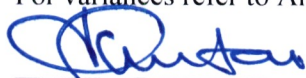
ICPAK Member No:9040

TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT
Reports and Financial Statements
For the financial year ended June 30, 2023

10. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2023

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 %
Receipts						
Grants from external development partners	446,000,000	(246,000,000)	200,000,000	151,812,000	48,188,000	76%
Loan from external development partners	454,000,000	(154,000,000)	300,000,000		300,000,000	
Total Receipts	900,000,000	(400,000,000)	500,000,000	151,812,000	348,188,000	30%
Payments						
Compensation of employees	14,500,000		14,500,000	6,364,198	8,135,802	44%
Purchase of goods and services	862,600,000	(400,000,000)	462,600,000	338,582,581	124,017,419	73%
Acquisition of non-financial assets	22,900,000		22,900,000	8,590,178	14,309,822	38%
Total Payments	900,000,000	(400,000,000)	500,000,000	353,536,957	146,463,043	75%
Surplus/deficit	-			(201,724,957)	(201,724,957)	

For variances refer to Annex 1 on pg 20



Principal Secretary

Name: Harry Kumbui

Date



Project Manager

Name: Dr. Isaac Kuman

Date 08/10/2023



Project Accountant

Name: Caroline Ndungu

Date 08/10/23

ICPAK Member No:9040

TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT
Reports and Financial Statements
For the financial year ended June 30, 2023

11. SIGNIFICANT ACCOUNTING POLICIES

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

11.1 Basis of Preparation

11.1.1 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. 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 recognizes transactions and events only when cash is received or paid out by the Project.

11.1.2 Reporting entity

The financial statements are for the Transforming Health Systems project under National Government of Kenya. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012 .

11.1.3. Reporting currency

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

11.2 Significant Accounting Policies

a) Recognition of receipts

The Project recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Government.

• Transfers from the Exchequer

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

• External Assistance

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

Donations and grants

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

Proceeds from borrowing

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

Undrawn external assistance

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

TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT
Reports and Financial Statements
For the financial year ended June 30, 2023

- **Other receipts**

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

b) Recognition of payments

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

- **Compensation of employees**

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

- **Use of goods and services**

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

- **Interest on borrowing**

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

- **Acquisition of fixed assets**

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

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

c) In-kind donations

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

d) 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

TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT
Reports and Financial Statements
For the financial year ended June 30, 2023

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.

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.

e) Accounts receivable

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.

f) Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense of the overall net cash position of the Project at the end of the year. 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.

g) 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 under review has been included in an annex to these financial statements.

h) 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 party's column in the statement of receipts and payments.

During the year no payments were made on behalf of the project by a third party.

TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT
Reports and Financial Statements
For the financial year ended June 30, 2023

SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) 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 are converted into the functional currency using the exchange rates prevailing at the dates of the transactions. Any foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statements of receipts and payments.

j) 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.

k) 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 30,2023.

l) Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. Restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT
Reports and Financial Statements
For the financial year ended June 30, 2023

12. NOTES TO THE FINANCIAL STATEMENTS

12.1 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

During 12 months to 30 June 2023 we received grants from donors as detailed in the table below:

Name of Donor	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Total amount in KShs	
			Kshs	Kshs	FY 22/23	FY 21/22
Grants Received from organizations						
Global Financing Facility	3/Mar/23	1,200,000	151,812,000		151,812,000	8,083,047
						24,533,867
Direct Payment						13,514,450
Policy & Human Resources Dvnt Fund						4,343,892
						27,981,425
Total		1,200,000	151,812,000		151,812,000	78,456,681

TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT
Reports and Financial Statements
For the financial year ended June 30, 2023

12.2 LOAN FROM EXTERNAL DEVELOPMENT PARTNERS

During the 12 months to 30 June 2023 we received funding from development partners in form of Loans negotiated by the National Treasury donors as detailed in the table below:

Name of Donor	Date received	Amount in loan currency	Loans received in cash	Loans received as direct payment	Total amount in KShs	
		USD	KShs	KShs	FY 22/23	FY 21/22
Loans Received from Multilateral Donors (International Organisations)						
International Development Association						
						346,925,178
						1,446,750,000
						1,445,456,880
						200,302,699
Direct Payment						32,030,969
Total						3,471,465,726

12.3 COMPENSATION OF EMPLOYEES

	Payments made in Cash	Payments made by third parties	Total payments	Total payments	Cumulative to-date
	2022/2023		2021/2022		
	KShs	KShs	KShs	KShs	KShs
Basic salaries of permanent employees	6,364,198		6,364,198	6,179,168	50,284,002
Total	6,364,198		6,364,198	6,179,168	50,284,002

TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT**Reports and Financial Statements****For the financial year ended June 30, 2023****12.4 PURCHASE OF GOODS AND SERVICES**

	Payments made in Cash	Payments made by third parties	Total payments	Total payments	Cumulative to-date
	2022/2023		2021/2022		
	KShs	KShs	KShs	KShs	KShs
Utilities, supplies and services	14,583,316		14,583,316	22,493,238	144,218,087
Communication				1,979,992	12,813,783
Domestic travel and subsistence	219,419,101		219,419,101	157,554,191	902,330,676
Training	3,303,685		3,303,685	8,088,653	36,433,683
Printing services					8,338,000
Hospitality supplies and services	29,654,187		29,654,187	25,321,018	112,877,654
Insurance				2,065,541	6,304,975
Specialised goods and services	8,864,300		8,864,300	151,522,210	883,951,250
Maintenance of office equipments	114,000		114,000		1,418,400
Office supplies					9,564,245
Routine maintenance – vehicles	167,555		167,555	1,230,735	7,887,260
Consultancy services	62,476,437		62,476,437	79,185,208	370,918,330
Direct Payments				45,545,419	2,037,414,205
TOTAL	338,582,581		338,582,581	494,986,205	4,534,470,548

TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT
Reports and Financial Statements
For the financial year ended June 30, 2023

12.5 ACQUISITION OF NON-FINANCIAL ASSETS

	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	FY 2022/23			FY 2021/22	Cumulative to-date
	KShs	KShs	KShs	KShs	KShs
Purchase of motor vehicles & other transport equipment	6,840,000		6,840,000		64,595,071
Purchase of office furniture & general equipment					22,813,545
Purchase of ICT equipment	1,750,178		1,750,178	323,828	5,289,256
Purchase of specialised equipment				8,389,265	62,464,993
Total	8,590,178		8,590,178	8,713,093	155,162,865

12.6 TRANSFERS TO OTHER GOVERNMENT ENTITIES

During the 12 months to 30 June 2023, we transferred funds to reporting government entities as shown below:

	Payments made in Cash	Payments made by third parties	Total payments	Total payments	Cumulative to-date
	2022-2023			2021-2022	
	KShs	KShs	KShs	KShs	KShs
Transfers to National Government Entities				1,400,000,000	1,400,000,000
Kenya Medical Training College				18,517,000	585,484,150
Civil Registration Services Dept				14,980,000	58,742,450
Transfers to County Government				1,445,456,881	11,250,409,548
Kisumu County					20,159,586
Mombasa county					11,823,500
Embu County					13,743,329
Total				<u>2,878,953,881</u>	<u>13,340,362,563</u>

No transfers were made during the year.

TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT

Reports and Financial Statements

For the financial year ended June 30, 2023

12.7 CASH AND CASH EQUIVALENTS

	2022/23	2021/22
	KShs	KShs
Bank accounts (Note 12.8)	281,928,360	489,181,917
TOTAL	<u>281,928,360</u>	<u>489,181,917</u>

The project has one project account maintained within the Ministry of Health and two foreign currency designated accounts managed by the National Treasury as listed below:

12.8 Bank Accounts

Project Bank Accounts

	2022/23	2021/22
<u>Foreign Currency Accounts</u>		
Central Bank of Kenya [A/c No 1000308621]	9,080,209.05	2,182,249.39
Central Bank of Kenya [A/c No 1000308637]	623,783.55	1,714,920.93
Total Foreign Currency balances(USD)		<u>3,897,170.32</u>
<u>Local Currency Accounts</u>		
Central Bank of Kenya [A/c No 1000313878.....]	281,928,360	489,181,917
Total local currency balances(KSHS)	281,928,360	<u>489,181,917</u>

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

TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT
Reports and Financial Statements
For the financial year ended June 30, 2023

Special Deposit Accounts Movement Schedule

	2022/23	2021/22
	USD	USD
(i) A/C Name [A/c No 1000308637]		
Opening balance	1,714,920.93	3,251,761.08
Total amount deposited in the account	108,862.62	2,164,538.16
Total amount withdrawn (as per Statement of Receipts & Payments)	(1,200,000)	(3,701,378.31)
Closing balance (as per SDA bank account reconciliation attached)	623,783.55	1,714,920.93
(ii) A/c Name [A/c No 1000308621.....]		
Opening balance (as per the SDA reconciliation)	2,182,249.39	6,513,156.17
Total amount deposited in the account	6,897,959.66	22,232,013.59
Total amount withdrawn (as per Statement of Receipts & Payments)	0	(26,562,920.37)
Closing balance (as per SDA bank account reconciliation attached)	9,080,209.05	2,182,249.39

12.9 OUTSTANDING IMPRESTS AND ADVANCES

DATE issued	PAYEE/Officers Name	Warrant no.	Due date of surrender	2022/23 AMOUNT(Kshs)	2021/22 AMOUNT (Kshs)
	Gaudencia Mokaya		SURREND ERD		1,774,900
6/30/2023	Cyrus Murithi	063455	07-07-2023	44,800	
6/30/2023	Drusilla Wairimu	063456	07-07-2023	44,800	
6/30/2023	Esther Muthoni	063468	07-07-2023	44,800	
6/30/2023	Francisca Tabu	063478	07-07-2023	44,800	
6/30/2023	Jacinta Omariba	063472	07-07-2023	44,800	
6/30/2023	Rhova Dhidha	063482	07-07-2023	44,800	
6/30/2023	Margaret Gitau	063453	07-07-2023	70,000	
6/30/2023	Elizabeth Wangia	062866	07-07-2023	78,500	
6/30/2023	Isaac Kimani	061340	07-07-2023	81,200	
6/30/2023	Drusilla Ruhui	062854	07-07-2023	131,000	
6/30/2023	Margaret Gitau	062858	07-07-2023	131,000	
6/30/2023	Michael Nyale	062861	07-07-2023	131,000	
6/30/2023	Nancy Etiang'	063452	07-07-2023	137,200	
6/30/2023	Catherine Ndiso	062851	07-07-2023	162,500	
6/30/2023	Isaac Kimani	062850	07-07-2023	162,500	
6/30/2023	Jacinta Omariba	062860	07-07-2023	209,500	
6/30/2023	Caroline Ndung'u	063480	07-07-2023	210,000	

TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT
Reports and Financial Statements
For the financial year ended June 30, 2023

6/30/2023	Michael Nyale	063474	31-07-2023	215,600	
6/30/2023	Caroline Ndung'u	062852	31-07-2023	389,300	
6/30/2023	Cyrus Murithi	062853	31-07-2023	548,500	
6/30/2023	Francisca Tabu	062859	31-07-2023	555,500	
6/30/2023	Rhova Dhidha	062874	31-07-2023	604,400	
6/30/2023	Nancy Etiang'	062857	31-07-2023	967,000	
6/30/2023	Nancy Etiang'	063098	05-07-2023	2,130,200	
6/30/2023	Peter Chemwile	063483	31-07-2023	56,000	
6/30/2023	Esther Muthoni	062856	31-07-2023	63,800	
	TOTAL			7,303,500	1,774,900

12.10 FUND BALANCE BROUGHT FORWARD

	2022/23	2021/22
	KShs	KShs
Balance B/F	490,956,817	329,866,757
Surplus/Deficit	(201,724,957)	161,090,060
Balance c/d	289,231,860	490,956,817

12.11 Changes in Imprests and Advances

Description	2022/23	2021/22
	Kshs	Kshs
Opening Receivables as at 1 st July 2022	1,774,900	1,774,900
Closing account receivables as at 30 th June 2023	7,303,500	1,774,900
Change in Imprests and advances	(5,528,600)	-

TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT
Reports and Financial Statements
For the financial year ended June 30, 2023

13. OTHER IMPORTANT DISCLOSURE

13.1 PENDING BILLS

S/no	Name Supplier	Item description	Amount
1	Malava Forest Lodge	full day conference package	208,000
2	Jirime Hotel and Resort	full day conference package	237,500
3	67 Airport Hotel	full day conference package	108,000
4	Hillpark Nairobi	full day conference package	238,000
5	Burch Resort Naivasha	full day conference package	999,000
7	Kenya school of Government	full day conference package	203,000
8	Sarova Panafric Hotel	full day conference package	225,000
9	Movenpick Caterers	full day conference package	25,075
10	Movenpick Caterers	full day conference package	40,710
11	Attic tour and Travel Ltd	Provision of return air tickets	144,500
12	Attic tour and Travel Ltd	Provision of return air tickets	27,900
13	Attic tour and Travel Ltd	Provision of return air tickets	223,200
14	Attic tour and Travel Ltd	Provision of return air tickets	139,520
15	Attic tour and Travel Ltd	Provision of return air tickets	292,340
16	Attic tour and Travel Ltd	Provision of return air tickets	27,900
17	Attic tour and Travel Ltd	Provision of return air tickets	223,200
18	Attic tour and Travel Ltd	Provision of return air tickets	193,300
19	Attic tour and Travel Ltd	Provision of return air tickets	72,400
	TOTAL		3,628,545

TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL HEALTH CARE

Reports and Financial Statements

For the financial year ended June 30, 2023

14 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.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue and (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
1	<p>Budget Control and Performance The statement of comparative budget and actual amounts reflects final receipts budget of Kshs.4,516,799,990 and actual on comparable basis of Kshs.3,549,922,407 resulting to underfunding of Kshs.966,877,583 or 21%. Similarly, the Project spent an amount of Kshs.3,388,832,347 out of the approved expenditure budget of Kshs.4,516,799,990 resulting in an under expenditure of Kshs.1,127,967,643 (or 25%).</p>	<p>It is true that the statement that the budget was not fully utilized. This is because during the year, kshs 2,234,664,075 had been budgeted for disbursement to all the 47 counties. However only Kshs 1,445,456,880 was disbursed to 30 counties only as 17 counties did not meet the conditions. This led to reduced receipts as only Kshs 1,445,456,880 was received and not the full amount as budgeted. In addition there were unutilized funds from the last financial year and they had to be fully exhausted before requesting for more funds.</p>		Resolved	

TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT
Reports and Financial Statements
For the financial year ended June 30, 2023

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue and (Name designation)	Status: (Resolve / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2	The statement of receipts and payments reflects transfers to other government entities of Kshs.2,878,953,881 as disclosed in Note 11.6 to the financial statements. Included in the amount is Kshs.1,445,456,881 transfers to county governments that were disbursed in June 2022, which was	It is true that the funds were disbursed to the counties in June 2022.This is because there was a delay in passage of the County Government additional allocation bill which replaced the County		Resolved	

TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT
Reports and Financial Statements
For the financial year ended June 30, 2023

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>the last month of the financial year.</p> <p>In the circumstances, implementation of the county governments annual work plans was delayed which may have impacted negatively on service delivery to the public.</p>	<p>Allocation Revenue Act (CARA). The Bill was assented on 22nd April 2022 and Gazetted on 29th April, however Commencement of bill was on 13th May 2022. The project could not have disbursed any funds until the Gazettement and commencement of the bill.</p>			
3	<p>Other important disclosure reflects pending bills of Kshs.1,262,926 that were outstanding at the closure of the financial year. This was contrary to section 53 (8) of the Public Procurement and Disposal Act, 2015 which requires an accounting officer not to commence any procurement proceedings until satisfied</p>	<p>It is true that the above-named suppliers were not paid by the closure of the Year for the following reasons: Spicer's (eastern Africa)- The supplier had a problem with their IFMIS account that was not able</p>		Resolved	

TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT
Reports and Financial Statements
For the financial year ended June 30, 2023


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>that sufficient funds to meet the obligations of the resulting contract (s) are reflected in approved budget estimates and are available.</p> <p>In the circumstances, Management was in breach of the law</p>	<p>to be sorted out on time to enable payment. The issue was resolved and the supplier was paid during the year.</p> <p>-Jumuia Conference and Beach R e s o r t</p> <p>Following the activity, the project was unable to pay the provider because their tax compliance had expired. The supplier was paid after providing the tax compliance certificate.</p> <p>-Silver Africa ltd -</p> <p>Following the provision of air tickets, the provider did not avail invoices for payment in time . All the bills have now been paid.</p>			

TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT


Reports and Financial Statements

For the financial year ended June 30, 2023

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



 Henry Kumbui CBS
 Principal Secretary



 Dr. Isaac Kimani
 Project Manager

TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT
Reports and Financial Statements
For the financial year ended June 30, 2023

ANNEX 1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance
	a	b	c=a-b	d=b/a %	
Grants from external development partners	200,000,000	151,812,000	48,188,000	76%	The project utilized the unspent balances in the previous financial year.
Loan from external development partners	300,000,000		300,000,000		
Total Receipts	500,000,000	151,812,000	348,188,000	30%	
Payments					
Compensation of employees	14,500,000	6,364,198	8,135,802	44%	One of the co-ordinators resigned within the financial year and there were plans to hire a new coordinator but the request was not approved by the donor as the project is coming to a close.
Purchase of goods and services	462,600,000	338,582,581	124,017,419	73%	The project utilized the unspent balances in the previous financial year. There was a reduction in the number of approved activities.
Acquisition of non-financial assets	22,900,000	8,590,178	14,309,822	38%	The items had been budgeted as assets but later realised they were specialized consumables .
Total Payments	500,000,000	353,536,957	146,463,043	75%	
Surplus/Deficit		(201,724,957)	(201,724,957)		

TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT
Reports and Financial Statements
For the financial year ended June 30, 2023

ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Opening Cost (KShs) 2023 (a)	*Purchases/Additions in the Year (KShs) 2023 (b)	**Disposals in the Year (KShs) 2023 (c)	Closing Cost (KShs) 2023 (d) = (a) + (b) - (c)
Transport equipment	57,755,071	6,840,000		64,595,071
Office equipment, furniture and fittings	22,813,545			22,813,545
Purchase of ICT equipments	3,539,078	1,750,178		5,289,256
Purchase of specialised equipment	62,464,993	4,400,900		66,865,893
Total	<u>146,572,687</u>	12,991,078		<u>159,563,765</u>

TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT
Reports and Financial Statements
For the financial year ended June 30, 2023

Annex 3: Analysis of Pending Bills

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 services						
Malava Forest Lodge	30/11/2022	208,000		208,000	-	Supplier had challenges using IFMIS
Jirime Hotel and Resort	26/06/2023	237,500		237,500	-	Requisition module had been closed
67 Airport Hotel	27/06/2023	108,000		108,000	-	Requisition module had been closed
Hillpark Nairobi	30/06/2023	238,000		238,000	-	Requisition module had been closed
Burch Resort Naivasha	30/06/2023	999,000		999,000	-	Requisition module had been closed
Attic tour and Travel Ltd	12/05/2023	144,500		144,500	-	Invoices were not delivered on time
Attic tour and Travel Ltd	29/04/2023	27,900		27,900	-	Invoices were not delivered on time
Attic tour and Travel Ltd	27/04/2023	223,200		223,200	-	Invoices were not delivered on time
Attic tour and Travel Ltd	24/04/2023	139,520		139,520	-	Invoices were not delivered on time
Attic tour and Travel Ltd	2/12/2022	292,340		292,340	-	Invoices were not delivered on time
Attic tour and Travel Ltd	29/04/2023	27,900		27,900	-	Invoices were not delivered on time
Kenya school of Government	14/06/2023	203,000		203,000	-	Requisition module had been closed
Sarova Panafic Hotel	11/04/2023	225,000		225,000	-	Invoices were not delivered on time
Movenpick Caterers	4/05/2023	25,075		25,075	-	Invoices were not delivered on time
Movenpick Caterers	01/03/2023	40,710		40,710	--	Invoices were not delivered on time
Attic tour and Travel Ltd	27/04/2023	223,200		223,200	-	Invoices were not delivered on time
Attic tour and Travel Ltd	5/07/2022	193,300		193,300	-	Invoices were not delivered on time
Attic tour and Travel Ltd	7/07/2022	72,400		72,400	-	Invoices were not delivered on time
Grand Total		3,628,545		3,628,545		

TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT
Reports and Financial Statements
For the financial year ended June 30, 2023

APPENDICES

- i. Bank Reconciliations (i)
- ii. Special Deposit Account statement(s) (iia) and (iib)

KENYA
KUU YA
KENYA

CENTRAL
BANK OF
KENYA

July 19, 2023

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 33-39192

CERTIFICATE OF BALANCES

Customer : 120374

MINISTRY OF HEALTH

Balance

Date: 30-Jun-23

Account No	Account Name	Currency	Balance
1000181478	REC-MINISTRY OF HEALTH	KES	4,109,132,454.52
1000181688	DEV-MINISTRY OF HEALTH	KES	3,785,734,913.65
1000182156	DEP-MINISTRY OF HEALTH	KES	298,394,333.01
1000182601	CBK165-MINISTRY OF HEALTH	KES	0.00
1000198858	E.A PUBLIC HEALTH LAB. NETWORK PROJ	KES	50.11
1000258756	EA CENT.OF EXC.-SKILLED -BIOMED S	KES	11,011,390.05
1000298488	KENYA ITALY DEBT FOR DEV (KIDDP)	KES	30,112,829.40
1000313878	TRANSFORM.HEALTH SYST. UNIVERSAL C	KES	394,625,666.10
1000327979	DANIDA PRO SUP UNIV HEALTH CARE UHC	KES	0.00
1000328037	MINISTRY OF HEALTH EQUA FUND OPER	KES	340,049,478.00
1000340614	THS UC GFF GRANT TFOA2561 KE	KES	0.00
1000340649	THS UC PHRD GRANT TFOA2792 KE	KES	0.00
1000429437	SPORTS ART,SOCIAL DEV. FUND-HEALTH	KES	337,991,454.40
1000446684	COVID 19 EMERGENCY RESPONSE PROJECT	KES	761,888,291.75
1000453176	TOBACCO CONTROL FUND	KES	480,766,238.25
1000516879	KEPSA PRIVATE SECTR INITI COVID VAC	KES	0.00
1000565705	KENYA COVID-19 HEALTH EMERGENCY RES	KES	541,359.90
1000596562	DANIDA SUPPORTED PRI H C PROGRAMME	KES	10,802,985.00


Leonard Kipsanai
Senior Manager
Banking Services Division


Joyce Nasieku
Authorised Signatory
Banking Services Division

REPUBLIC OF KENYA
MINISTRY OF HEALTH

THS

BANK RECONCILIATION AS AT 30TH JUNE, 2023

	Sh.	cts.	Sh.	cts.	Sh.	cts.
Balance as per Bank Statement						
Less			394,625,666.10			
1. Payments in cash book not yet recorded in Bank statement (unpresented Cheques)			112,697,305.90			
2. Receipts in Bank statement not yet recorded in Cash book.....						
Add						
3. Payments in Bank statement not yet recorded in Cash book.....						
4 Receipt in cash book not yet recorded in Bank statement						
Bank balance as per cash book			281,928,360.20			
Balance as per Bank Statement						
I certify that I have verified Bank balance in the above reconciliation is correct.						

PAYMENT IN CASHBOOK NOT IN BANK STATEMENT

DATE	TO WHOM PAID	DESCRIPTION OF PAYMENT	VOUCHER NUMBER	AMOUNT	DATE CLEARED	DATE OF IMPREST APPROVAL	DATE	TO WHOM PAID	DESCRIPTION OF PAYMENT
4/12/2023	NHIF-Salary Feb 2023	Salaries-April 2023	02392	5,600.00	7/3/2023				BANK
6/2/2023	NHIF-Salary May 2023	Salaries-May 2023	03064	5,600.00	Not Cleared				
6/7/2023	Movenpick Caterers Ltd	Payment-VAT	03097	413.00	7/3/2023				
6/9/2023	Movenpick Caterers Ltd	Payment-VAT	03106	354.00	Not Cleared				
6/9/2023	Vincent Odini: Aden	Payment	03127	32,006.50	7/4/2023				
6/30/2023	Maureen Adira Khamiri	Salaries-June 2023	03222	287,214.05	7/3/2023				
6/30/2023	Dorcas Wambui Mwanu	Salaries-June 2023	03222	153,425.20	7/3/2023				
6/30/2023	Timothy Muehiri Ruku	Salaries-June 2023	03222	66,557.95	7/3/2023				
6/30/2023	Michael Deche Nyale	Salaries-June 2023	03223	66,557.95	7/3/2023				
6/30/2023	Paul Kiprop Bartol	Salaries-June 2023	03223	79,444.65	7/3/2023				
6/30/2023	Elphas Okwako Akulima	Salaries-June 2023	03223	40,081.65	7/4/2023				
6/30/2023	Paul Ogoye Osheng	Salaries-June 2023	03223	40,081.65	7/3/2023				
6/30/2023	Ann Wanjiru Macharia	Salaries-June 2023	03224	25,000.00	7/3/2023				
6/30/2023	Reuben Kirui	Claim	03225	209,200.00	7/3/2023				
6/30/2023	Francisca Tabu	Claim	03226	29,400.00	7/3/2023				
6/30/2023	Isaac Kimani	Claim	03227	42,000.00	7/3/2023				
6/30/2023	Nancy Etiang'	Claim	03228	42,000.00	7/3/2023				
6/30/2023	Esther Muthoni John	Claim	03229	67,200.00	7/3/2023				
6/30/2023	Henry Nyakundi	Imprest	03230	2,377,800.00	7/3/2023	6/8/2023			
6/30/2023	Nancy Etiang'	Imprest	03232	2,498,600.00	7/3/2023	6/8/2023			
6/30/2023	Attic Tours	Payment	03273	84,775.00	7/3/2023				
6/30/2023	Joyce Ogato	Imprest	03237	1,971,600.00	7/3/2023	6/8/2023			
6/30/2023	Black Settler Suppliers	Payment	03621	3,300,000.00	7/11/2023				
6/30/2023	Rova Dhiha	Imprest	03239	604,400.00	7/3/2023	6/14/2023			
6/30/2023	Elizabeth Wangia	Imprest	03240	78,500.00	7/3/2023	6/14/2023			

PAYMENTS IN BANK STATEMENT NOT RECORDED IN CASHBOOK

6/30/2023	Catherine Ndiso	Imprest	03241	162,500.00	7/3/2023	6/14/2023		
6/30/2023	Isaac Kimani	Imprest	03242	162,500.00	7/3/2023	6/14/2023		
6/30/2023	Jacinta Omariba	Imprest	03243	209,500.00	7/3/2023	6/14/2023		
6/30/2023	Margaret Gitau	Imprest	03244	131,000.00	7/3/2023	6/14/2023		
6/30/2023	Nancy Etiang'	Imprest	03245	967,000.00	7/3/2023	6/14/2023		
6/30/2023	Caroline Ndung'u	Imprest	03246	389,300.00	7/3/2023	6/14/2023		
6/30/2023	Francisca Tabu	Imprest	03247	555,500.00	7/3/2023	6/14/2023		
6/30/2023	Michael Deche Nyale	Imprest	03248	131,000.00	7/3/2023	6/14/2023		
6/30/2023	Esther Muthomi John	Imprest	03249	63,800.00	7/3/2023	6/14/2023		
6/30/2023	Francisca Tabu	Imprest	03250	44,800.00	7/3/2023	6/14/2023		
6/30/2023	Peter Chemwile	Imprest	03251	56,000.00	7/3/2023	6/14/2023		
6/30/2023	Caroline Ndung'u	Imprest	03252	210,000.00	7/3/2023	6/23/2023		
6/30/2023	Margaret Gitau	Imprest	03253	70,000.00	7/3/2023	6/23/2023		
6/30/2023	Nancy Etiang'	Imprest	03254	137,200.00	7/3/2023	6/23/2023		
6/30/2023	Drusilla Wairimu	Imprest	03255	44,800.00	7/3/2023	6/23/2023		
6/30/2023	Cyrus Murithi	Imprest	03256	44,800.00	7/3/2023	6/23/2023		
6/30/2023	Isaac Kimani	Imprest	03257	81,200.00	7/3/2023	6/23/2023		
6/30/2023	Esther Muthomi John	Imprest	03258	44,800.00	7/3/2023	6/23/2023		
6/30/2023	Rova Dhidha	Imprest	03259	44,800.00	7/3/2023	6/23/2023		
6/30/2023	Lake Naivasha Resort Ltd	Payment	03260	741,982.75	7/3/2023			
6/30/2023	Equator Pastoral Resort	Payment	03261	1,036,982.75	7/3/2023			
6/30/2023	Pride Inn Hotels And Investment Ltd	Payment	03262	1,240,634.50	7/3/2023			
6/30/2023	The Kyaka Hotel Ltd	Payment	03263	908,658.60	7/3/2023			
6/30/2023	Calabash Hotel	Payment	03264	1,535,462.05	7/3/2023			
6/30/2023	Greenbay Travel Ltd	Payment	03265	95,920.00	7/3/2023			
6/30/2023	Pollyfly Tours And Travel Ltd	Payment	03266	71,800.00	7/3/2023			
6/30/2023	Attic Tours	Payment	03267	22,100.00	7/3/2023			
6/30/2023	Francisca Tabu	Payment	03233	73,200.00	7/3/2023			
6/30/2023	Peter Chemwile	Payment	03236	90,000.00	7/3/2023			
6/30/2023	Attic Tours	Payment	03268	60,240.00	7/3/2023			
6/30/2023	Flight Center Travel Ltd	Payment	03269	46,640.00	7/3/2023			
6/30/2023	Flight Center Travel Ltd	Payment	03270	38,295.00	7/3/2023			
6/30/2023	Flight Center Travel Ltd	Payment	03271	96,000.00	7/3/2023			
6/30/2023	Pollyfly Tours And Travel Ltd	Payment	03272	68,000.00	7/3/2023			
6/30/2023	Michael Deche Nyale	Payment	03274	215,600.00	7/3/2023			
6/30/2023	Margaret Gitau	Payment	03274	33,600.00	7/4/2023			
6/30/2023	Cyrus Murithi	Imprest	03277	548,300.00	7/4/2023	6/14/2023		
6/30/2023	Jacinta Omariba	Payment	03279	33,600.00	7/4/2023			
6/30/2023	Flight Center Travel Ltd	Payment	03557	45,900.00	7/11/2023			
6/30/2023	Toli Limited	Payment	03558	170,606.90	7/10/2023			
6/30/2023	Toli Limited	Payment-VAT	03558	2,993.10	7/7/2023			
6/30/2023	Esther Muthomi John	Payment	03559	50,000.00	7/10/2023			
6/30/2023	Radiant Gems Enterprise Ltd	Payment	03560	823,453.45	7/10/2023			
6/30/2023	Radiant Gems Enterprise Ltd	Payment-VAT	03560	14,446.55	7/7/2023			
6/30/2023	Delton Agencies Ltd	Payment	03561	251,094.65	7/11/2023			
6/30/2023	Delton Agencies Ltd	Payment-VAT	03561	4,405.15	7/10/2023			
6/30/2023	Enza Airport Hotel Ltd	Payment	03562	1,303,879.30	7/11/2023			
6/30/2023	Enza Airport Hotel Ltd	Payment-VAT	03562	21,120.70	7/10/2023			
6/30/2023	Greenbay Travel Ltd	Payment	03563	86,740.00	7/11/2023			
6/30/2023	Misega Kemunto	Imprest	03234	2,005,600.00	7/3/2023	6/8/2023		
6/30/2023	CFAO Motors Kenya Ltd	Payment	03564	6,722,068.95	7/12/2023			
6/30/2023	CFAO Motors Kenya Ltd	Payment-VAT	03564	117,931.05	7/11/2023			
6/30/2023	Burehis Resort Naivasha	Payment	03565	2,373,656.90	7/12/2023			
6/30/2023	Burehis Resort Naivasha	Payment-VAT	03565	41,643.10	7/11/2023			
6/30/2023	Elite Digital Solutions	Payment	03566	316,279.25	7/12/2023			
6/30/2023	Elite Digital Solutions	Payment-VAT	03566	5,548.75	7/11/2023			

6/30/2023	Flight Center Travel Ltd	Payment	03567	53,700.00	7/11/2023		
6/30/2023	Greenbay Travel Ltd	Payment	03568	128,000.00	7/12/2023		
6/30/2023	Ovation Travel Ltd	Payment	03569	96,600.00	7/12/2023		
6/30/2023	PKF Consulting Ltd	Payment	03570	32,428,877.35	7/12/2023		
6/30/2023	PKF Consulting Ltd	Payment-VAT	03570	568,927.65	7/11/2023		
6/30/2023	Pollyfly Tours And Travel Ltd	Payment	03571	69,445.00	7/10/2023		
6/30/2023	Pollyfly Tours And Travel Ltd	Payment	03572	69,800.00	7/12/2023		
6/30/2023	Pollyfly Tours And Travel Ltd	Payment	03573	38,750.00	7/10/2023		
6/30/2023	Pollyfly Tours And Travel Ltd	Payment	03574	138,000.00	7/11/2023		
6/30/2023	Broadpark Hotels Ltd	Payment	03575	960744.85	7/11/2023		
6/30/2023	Broadpark Hotels Ltd	Payment-VAT	03575	16,855.15	7/10/2023		
6/30/2023	Ciala Resort	Payment	03576	533,146.55	7/11/2023		
6/30/2023	Ciala Resort	Payment-VAT	03576	9,353.45	7/10/2023		
6/30/2023	Esther Muthoni John	Imprest	03235	2,124,800.00	7/3/2023	6/8/2023	
6/30/2023	Movenpick Caterers Ltd	Payment	03577	80,364.10	7/11/2023		
6/30/2023	Movenpick Caterers Ltd	Payment-VAT	03577	1,409.90	7/10/2023		
6/30/2023	Kenya Safari Lodges And Hotels Ltd	Payment	03578	512,508.60	7/11/2023		
6/30/2023	Kenya Safari Lodges And Hotels Ltd	Payment-VAT	03578	8,991.40	7/10/2023		
6/30/2023	Attie Tours	Payment	03579	80,500.00	7/11/2023		
6/30/2023	Comfort Hotels and Lodges Ltd	Payment	03580	501,206.90	7/11/2023		
6/30/2023	Comfort Hotels and Lodges Ltd	Payment-VAT	03580	8,793.10	7/6/2023		
6/30/2023	Henry Nyakundi	Imprest	03231	2,559,400.00	7/3/2023	6/8/2023	
6/30/2023	Attie Tours	Payment	03581	155,000.00	7/11/2023		
6/30/2023	Calebright Enterprises Ltd	Payment	03582	2,029,396.55	7/11/2023		
6/30/2023	Calebright Enterprises Ltd	Payment-VAT	03582	35,603.45	7/10/2023		
6/30/2023	Flight Center Travel Ltd	Payment	03583	448,655.00	7/11/2023		
6/30/2023	Mweru Hotel Holdings Ltd	Payment	03584	501,156.80	7/11/2023		
6/30/2023	Mweru Hotel Holdings Ltd	Payment-VAT	03584	8,792.20	7/10/2023		
6/30/2023	Diocese of Marsabit Catholic Pastoral	Payment	03585	166,577.60	7/11/2023		
6/30/2023	Diocese of Marsabit Catholic Pastoral	Payment-VAT	03585	2,922.40	7/10/2023		
6/30/2023	Flight Center Travel Ltd	Payment	03586	1,997,470.00	7/11/2023		
6/30/2023	Naney Etiang	Payment	03587	39,797.00	7/11/2023		
6/30/2023	Ovation Travel Ltd	Payment	03588	93,300.00	7/11/2023		
6/30/2023	Hill Court Ltd	Payment	03589	412,758.60	7/11/2023		
6/30/2023	Hill Court Ltd	Payment-VAT	03589	7,241.40	7/7/2023		
6/30/2023	Cyrus Muriithi	Imprest	03238	2,124,800.00	7/3/2023	6/8/2023	
6/30/2023	The Kyaka Hotel Ltd	Payment	03590	891,706.05	7/11/2023		
6/30/2023	The Kyaka Hotel Ltd	Payment-VAT	03590	15,643.95	7/10/2023		
6/30/2023	Movenpick Caterers Ltd	Payment	03591	24,642.65	7/7/2023		
6/30/2023	Movenpick Caterers Ltd	Payment	03591	432.35	7/11/2023		
6/30/2023	Golf Hotel Kakamega	Payment	03592	303,672.40	7/10/2023		
6/30/2023	Golf Hotel Kakamega	Payment-VAT	03592	5,527.60	7/6/2023		
6/30/2023	Dyala Supplies Ltd	Payment	03593	1,553,299.15	7/10/2023		
6/30/2023	Dyala Supplies Ltd	Payment-VAT	03593	27,250.85	7/6/2023		
6/30/2023	Hill Court Ltd	Payment	03594	501,206.90	7/10/2023		
6/30/2023	Hill Court Ltd	Payment-VAT	03594	8,793.10	7/10/2023		
6/30/2023	Benzomigu Enterprise Ltd	Payment	03595	928,706.90	7/12/2023		
6/30/2023	Benzomigu Enterprise Ltd	Payment-VAT	03595	16,293.10	7/11/2023		
6/30/2023	Enza Airport Hotel Ltd	Payment	03596	1,375,862.05	7/10/2023		
6/30/2023	Enza Airport Hotel Ltd	Payment-VAT	03596	24,137.95	7/12/2023		
6/30/2023	Movenpick Caterers Ltd	Payment	03597	547,937.05	7/10/2023		
6/30/2023	Movenpick Caterers Ltd	Payment-VAT	03597	9,612.95	7/7/2023		
6/30/2023	Enza Airport Hotel Ltd	Payment	03598	429,956.90	7/10/2023		
6/30/2023	Enza Airport Hotel Ltd	Payment-VAT	03598	7,543.10	7/7/2023		
6/30/2023	Burchs Resort Naivasha	Payment	03599	534,522.40	7/10/2023		
6/30/2023	Burchs Resort Naivasha	Payment-VAT	03599	9,377.60	7/7/2023		

6/30/2023	Eagle Palace Hotel	Payment	03600	412,738.60	7/10/2023			
6/30/2023	Eagle Palace Hotel	Payment-VAT	03600	7,241.40	7/10/2023			
6/30/2023	Dipaka Agencies	Payment	03601	127,738.60	7/10/2023			
6/30/2023	Dipaka Agencies	Payment-VAT	03601	2,241.40	7/16/2023			
6/30/2023	Nancy Etang	Imprest	03278	2,130,200.00	7/4/2023	6/8/2023		
6/30/2023	John Karuga Kimani	Payment	03602	443,079.00	7/10/2023			
6/30/2023	John Karuga Kimani	Payment-VAT	03602	23,731.00	7/7/2023			
6/30/2023	John Karuga Kimani	Payment-VAT	03602	8,190.00	7/7/2023			
6/30/2023	The Kyaka Hotel Ltd	Payment	03603	301,736.05	7/10/2023			
6/30/2023	The Kyaka Hotel Ltd	Payment-VAT	03603	5,293.95	7/7/2023			
6/30/2023	Hill Court Ltd	Payment	03604	1,736,681.05	7/10/2023			
6/30/2023	Hill Court Ltd	Payment-VAT	03604	30,818.95	7/16/2023			
6/30/2023	Attic Tours	Payment	03605	43,345.00	7/10/2023			
6/30/2023	Attic Tours	Payment	03606	232,570.00	7/10/2023			
6/30/2023	Elizabeth Ochanda	Payment	03607	230,000.00	7/10/2023			
6/30/2023	Enza Airport Hotel Ltd	Payment	03608	1,055,974.15	7/10/2023			
6/30/2023	Enza Airport Hotel Ltd	Payment-VAT	03608	18,525.85	7/7/2023			
6/30/2023	Enza Airport Hotel Ltd	Payment	03609	722,327.60	7/10/2023			
6/30/2023	Enza Airport Hotel Ltd	Payment-VAT	03609	12,672.40	7/7/2023			
6/30/2023	Sun Africa Hotels Ltd	Payment	03610	670,732.75	7/10/2023			
6/30/2023	Sun Africa Hotels Ltd	Payment-VAT	03610	11,767.25	7/7/2023			
6/30/2023	Giwells Ltd	Payment	03611	1,295,000.00	7/10/2023			
6/30/2023	Calabash Hotel	Payment	03612	1,175,379.30	7/10/2023			
6/30/2023	Doreas Wambui Mwanu	Payment-VAT	03612	20,620.70	7/7/2023			
6/30/2023	Esther Muthoni	Claim	03613	100,800.00	7/10/2023			
6/30/2023	Jacinta Omariba	Claim	03613	100,800.00	7/10/2023			
6/30/2023	Attic Tours	Payment	03614	27,800.00	7/10/2023			
6/30/2023	Attic Tours	Payment	03615	432,530.00	7/10/2023			
6/30/2023	Attic Tours	Payment	03616	106,400.00	7/10/2023			
6/30/2023	Felimax Solutions Ltd	Payment	03617	599,482.75	7/10/2023			
6/30/2023	Felimax Solutions Ltd	Payment-VAT	03617	10,517.25	7/7/2023			
6/30/2023	Drusilla Wairimu	Imprest	03622	131,000.00	7/11/2023	6/14/2023		
6/30/2023	Mberika General Supplies Ltd	Payment	03618	2,474,709.05	7/10/2023			
6/30/2023	Mberika General Supplies Ltd	Payment-VAT	03618	43,415.95	7/7/2023			
6/30/2023	CoviPharm East Africa Ltd	Payment	03619	4,005,900.00	7/10/2023			
6/30/2023	Semara Hotels Ltd	Payment	03620	495,310.35	7/10/2023			
6/30/2023	Semara Hotels Ltd	Payment-VAT	03620	8,689.65	7/7/2023			
6/30/2023	Jacinta Omariba	Imprest	03623	44,800.00	7/10/2023	6/14/2023		
6/30/2023	TOTAL			112,697,305.90				

Date ..13/07/2023
Date

.....
13/07/2023

Signature ..
Designation ..A.ACCOUNTANT

Signature ..
Designation ..President Accountant

Prepared by ..N.MWANU

Reviewed by ..N.MWANU

Results 1 - 2 of 2

Run Date: 04/07/2023 Run Time: 16:04:05
 CENTRAL BANK OF KENYA
 BANKI KUU YA KENYA
 P.O.BOX 60000-0200
 NAIROBI

STATEMENT OF ACCOUNT

PAGE NO: 1

ACCOUNT NUMBER : 1000308637

ACCOUNT TITLE : TRANSFOR. H. SYSTEMS-GR B TFAO2561
 30/06/2023

STATEMENT PERIOD: From 01/07/2022 To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT	BALANCE
OPENING BAL :						1,714,920.93
NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
1	27/02/2023	FT23058BT794 PA129624		-1,200,000.00	0.00	514920.93
2	19/06/2023	FT231706D9NR	FUNDING	0.00	108,862.62	623783.55

CLOSING BALANCE : 623783.55

END OF ACCOUNT STATEMENT

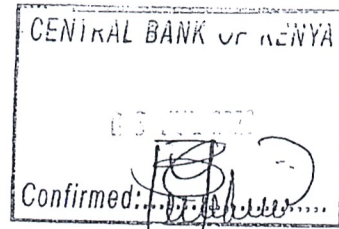
Favourites

TAM E STMT OF ACCT EPRM

More Options
 Clear Selection Find

Account	equals	1000308637
Statement From	equals	20220701
Statement To	equals	20230630

TAM E STMT OF ACCT EPRM



Results 1 - 1 of 1

Run Date: Run Time:
CENTRAL BANK OF KENYA
BANKI KUU YA KENYA
P.O.BOX 60000-0200
NAIROBI

STATEMENT OF ACCOUNT

PAGE NO. 1

ACCOUNT NUMBER :

ACCOUNT TITLE : TRANSFOR. H. SYTEMS-GR A TFOA2561
30/06/2023

STATEMENT PERIOD: From 01/07/2022 To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE
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OPENING BAL : 2,182,249.39

NO.	Value Date	Refernce.No	Details	Debit	Credit	Balance
1	15/06/2023	FT23166FP6QL	FUNDING	0 00	6,897,959.66	9080209.05

CLOSING BALANCE : 9080209.05

END OF ACCOUNT STATEMENT

Favourites

TAM.E.STMT.OF.ACCT.EPRM

More Options
Clear Selection Find

Account equals 1000308621
Statement From equals 20220701
Statement To equals 20230630

TAM.E.STMT.OF.ACCT.EPRM

