

REPUBLIC OF KENYA

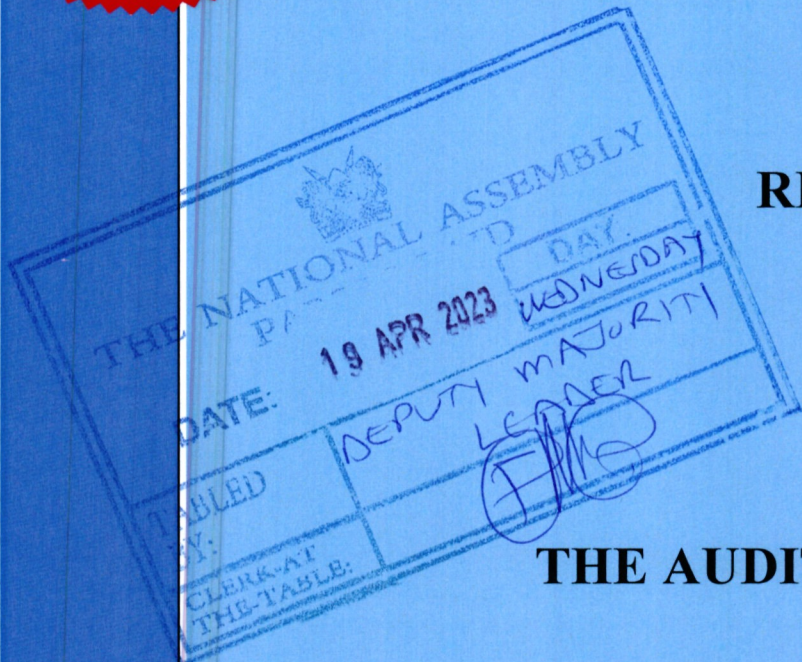


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OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



REPORT

OF

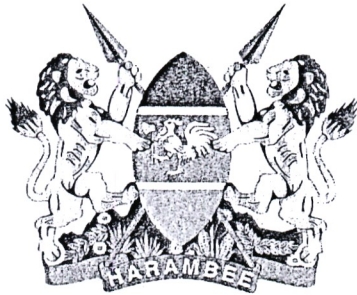
THE AUDITOR-GENERAL

ON

**COVID-19 HEALTH EMERGENCY RESPONSE
PROJECT GRANT/CREDIT NO.6598-KE**

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

MINISTRY OF HEALTH



PROJECT NAME: COVID-19 HEALTH EMERGENCY RESPONSE PROJECT

IMPLEMENTING ENTITY: MINISTRY OF HEALTH

PROJECT GRANT/CREDIT NUMBER: 6598-KE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2022

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

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1. PROJECT INFORMATION AND OVERALL PERFORMANCE

1.1 Name and registered office

Name

The project's official name is Covid-19 Health Emergency Response Project

Objective

The key objective of the project is to prevent, detect and respond to the threat posed by COVID-19 and strengthen national systems for public health preparedness

Address

The project headquarters offices Afya House, Cathedral Road, Nairobi, Kenya.

The address of its registered office is:

Ministry of Health

Afya House

Cathedral Road

P.O Box 30016 - 00100

Nairobi

Contacts: The following are the project contacts

Telephone: (254) 20-2717077

E-mail: ps@health.go.ke

Website: www.health.go.ke

Project information and overall performance (continued)

1.2 Project Information

Project Start Date is:	The Project start date is 31 st March, 2020
Project End Date is:	The Project end date is 31 st March, 2025
Project Manager:	The Project Manager is Dr Anne Ng'ang'a
Project Sponsor:	The Project Sponsor is the World Bank

1.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the Ministry of Health
Project number	6598-KE
Strategic goals of the project	The strategic goals of the project are as follows: (i) To prevent, detect and respond to the threat posed by COVID-19 (ii) To strengthen national systems for public health preparedness

Project overview (continued)

<p>Achievement of strategic goals</p>	<p>The project management aims to achieve the goals through the following means:</p> <ul style="list-style-type: none"> (i) Improve the availability of supplies and equipment needed to respond to COVID-19 and other public health emergencies and (ii) strengthen the capacity of the (Ministry of Health) MoH to provide timely medical diagnosis for COVID-19 patients. (iii) Strengthening response and build capacity of key stakeholders including health workers and communities (iv) Strengthening the health systems capacity to effectively provide Infection Prevention and Control (IPC) and case management of COVID-19 cases. (v) Ensure the safe management of waste generated by laboratory and medical activities. (vi) ensure there is a two- way communication between the Government and the population (vii) Strengthening the capacity of the Kenya National Blood Transfusion Service (KNBTS) to provide safe blood and blood products. Blood is core to all clinical aspects of health systems. (viii) Supporting implementation, by covering finance costs associated with the Project coordination, activities for program implementation and monitoring, and to strengthen management capacity (ix) Improve the capacity and quality of GBV response services for survivors in targeted counties, with focus on health systems strengthening.
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Project overview (continued)

<p>Other important background information of the project</p>	<p>The Project is aligned with World Bank Group (WBG) strategic priorities, particularly the WBG’s mission to end extreme poverty and boost shared prosperity. The Project is focused on preparedness and response, which are critical to achieving UHC. It is aligned with the World Bank’s support for national plans and global commitments to strengthen health security through three key actions under preparedness: (i) improving national preparedness plans including organizational structure of the Government; (ii) promoting adherence to the IHR; and (iii) utilizing international framework for monitoring and evaluation (M&E) of IHR.</p> <p>The Project is aligned with the Country Partnership Strategy (CPS) FY 2014-2020 (Report No. 87024-KE). Improved social service delivery for vulnerable groups, particularly women, is a key outcome of Domain Two (Protection and Potential); and better provision of health and sanitation services by counties is a key output of Domain Three. The Project complements the World Bank is ongoing: (i) technical assistance to pandemic preparedness; and (ii) the Transforming Health Systems for Universal Care Project (THS-UCP – P152394) (Report No. PAD1694) which includes a Contingency Emergency Response Component (CERC) (US\$10 million) that was triggered to co-finance the National COVID-19 Contingency Plan. The Project is also aligned to the Kenya Health Sector Strategic and Investment Plan III, which includes disease surveillance and information as a key investment priority.</p> <p>Description</p> <p>The COVID-19 financing for the Project will be provided through the WBG COVID-19 Fast Track Facility, as part of a Global COVID-19 Multiphase Programmatic Approach (MPA) Program, designed to assist countries to prevent, detect and respond to the threat posed by COVID-19 and strengthen national systems for public health preparedness. The amount allocated to Kenya under the Fast Track Facility is based on criteria for each country taking into consideration key factors such as population size, GDP per capita, and other selected criteria.</p>
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Project over view (Continued)

Current situation that the project was formed to intervene	The project was formed to intervene in the following areas: (i) Medical Supplies and Equipment (ii) Response, Capacity Building and Training (iii) Quarantine, Isolation and Treatment Centres (iv) Medical Waste Management (v) Community Discussions and Information Outreach (vi) Availability of Safe Blood and Blood Products Improving Quality and Capacity for Gender Based Violence Response
Project duration	(vii) The project started on 31 March, 2020 and is expected to run until 31 March, 2025.

1.4 Bankers

The following is the banker for the current year:

Central Bank of Kenya

Haile Selassie Avenue

P. O. Box 60000 – 00200

Nairobi

1.5 Auditors

The project is audited by the:

Office of the Auditor General

Anniversary Towers

P. O. Box 30084 – 00100

Nairobi

Project Information and Overall Performance (Continued)**1.6 Roles and Responsibilities**

List the different people working on the project are:

Names	Title designation	Contacts	Responsibilities
Dr. Anne Ng'ang'a	Dental Specialist	254722765851	Project Lead
Dr. Jamlick Karumbi	Senior Deputy Chief Pharmacist	254725806246	Monitoring and Evaluation
Dr. Salim Hussein	Deputy Director of Medical Services	254728136555	Communication and Community Engagement
Dr. Maureen Kimani	Assistant Director of Medical Services	254721587511	Communication and Community Engagement
Mr. Japheth Athanasio	Deputy Clinical Officer	254723280941	Monitoring and Evaluation
CPA Lawrence Mwenda	Project Accountant	254728975811	Accountant
Miss. Anne Jeptoo	Accountant	254723760905	Accountant
Mr. Stewart Mwangi	Accountant	254722870554	Accountant
Mr. Irungu	Senior Supply Chain	254728345498	Supply Chain
Ruth Ngure	Senior Supply Chain	254722383382	Supply Chain
Mr. Mwema Kiua	Supply Chain	254722773217	Supply Chain
Mr. Felix Mulati	Finance Officer II	254724688571	Budget & Budgetary Execution
Mr. Bernard Sande	Principal Medical Laboratory Technologist	254721765386	Medical Supplies and Equipment
Ms. Catherine Ahonge	Senior Nursing Officer	254722757370	Training, Surveillance
Mr. Lolem Bosco	Public Health Officer	254722589995	Medical Waste Management
Mr Alice Mbui	Senior Public Health Officer	254722815063	Blood and Blood products
Ms. Jackie Ressa	Principal Medical Laboratory Technologist II	254721263868	Social Safe Guards
Ms. Drusilla Wairimu	Senior Internal Auditor	254710148666	Audit

Annual Report and Financial Statements for the financial year ended June 30, 2022

Project Information and Overall Performance (Continued)

1.7 Funding summary

The Project is for duration of 5 years from March 2020 to March 2025 with an approved budget of EUR 48,497,602 (use donor currency) equivalent to Ksh 9,787,391,280 as highlighted in the table below:

Below is the funding summary:

A. Source of Funds

Source of funds	Donor Commitment-/GoK		Amount received to date – (30/06/2022)		Undrawn balance to date (30/06/2022)	
	EUR (A')	KShs (A')	EUR (B)	KShs (B')	EUR (A)-(B)	KShs (A')-(B')
Loan						
Loan from development partners (National Treasury)	-	-	-	1,090,754,015	-	-
WORLD BANK	45,500,000	5,636,765,882	25,061,921	2,402,463,260	20,438,079	2,531,970,691
WORLD BANK GRANT	2,997,602	350,000,000	2,327,685	299,947,089	669,917	50,052
WORLD BANK COVID-19 Vaccines	-	3,800,625,398	-	800,311,701	-	3,000,313,697
Total	48,497,602	9,787,391,280	27,389,606	4,593,476,065	21,107,996	5,532,334,440

Project Information and Overall Performance (Continued)

B. Application of Funds

Below is the funding summary

Application of funds	Amount received to date – (30 th June 2022)		Cumulative amount paid to date – (30 th June 2022)		Unutilised balance to date (30 th June 2022)	
	<i>Donor currency</i>	<i>Kshs</i>	<i>Kshs</i>		<i>Donor currency</i>	<i>Kshs</i>
	<i>EUR</i>				<i>EUR</i>	
	<i>(A)</i>	<i>(A')</i>	<i>(B')</i>	<i>(B')</i>	<i>(A)-(B)</i>	<i>(A')-(B')</i>
(i) Grant						
World Bank Grant AIA	3,000,000	350,000,000	2,608,236	299,947,088	391,764	50,052,912
(i) Loan						
World Bank Loan AIA	20,615,585	2,365,792,290	17,698,945	2,035,378,694	2,916,640	330,413,596
World Bank Loan Revenue	16,327,685	1,877,683,775	11,674,368	1,342,552,373	4,653,317	535,131,402
Total	39,943,270	4,593,476,065	31,981,549	3,677,878,155	7,961,721	915,597,910

Project information and overall performance (continued)

1.8 Summary of Overall Project Performance:

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

Two work plans were approved for implementation of **Ksh 6,972,534,589.00** being Parent project work plan FY 2021/22 Ksh. 1,329,344,855.00 and Additional financing work plan 2021/22. Ksh 5,463,189,696.00

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

Some of the activities, which were undertaken, are as follows;

Component 1. Medical supplies and equipment

- i. Procurement and distribution of 100,000 PCR extraction kits for COVID testing.
- ii. Procurement and distribution of lab equipment to support testing in 11 laboratories across the country. (11 each of water baths, Micro centrifuge, Biosafety Cabinets II and 4 Freezers).
- iii. Procurement and distribution of 432,000 liters of medical oxygen for use in five high volume hospitals
- iv. Medical gases piping and oxygen accessories for 11 select health facilities across the country.

Component 2: Response, capacity building and training

- i. Leasing of 8 ambulances (five basic life support and three advanced cardiac life support) for six months to November 2021. These were used in Nairobi, Mombasa, Kiambu and Busia Counties to help with evacuation of patients.
- ii. Renewal of contracts for 333 health care workers to help with COVID management. They have been deployed to various testing labs, ports of entry and national health facilities.
- iii. Training of 34 laboratory officers on PCR testing in 9 counties and 392 lab officers on biosafety and biosecurity across 14 select counties.
- iv. Training of 350 health care workers on mental health first aid across 10 select counties.
- v. Support to establish the National Public Health Institute

Component 3: Quarantine, Isolation and treatment centres.

- i. Renovation works at Mama Lucy hospital infectious disease unit.
- ii. Procurement of assorted equipment to support Mama Lucy and Kenyatta University Teaching, Research and Referral Hospital's infectious disease units.

Project information and overall performance (continued)

Component 4: Medical Waste Management

- i. Procurement of a consultancy firm (Devlink) to undertake environmental and social impact assessments for the waste management equipment that are to be procured and installed in select health facilities. The firm is still undertaking the work.
- ii. Training of 67 health workers (training of trainers) from 17 counties and 6 ports of entry on Infection Control, Health Care Waste and Environment Management. These trainers will train facility-based waste equipment operators once they equipment are procured and installed.

Component 5: Community engagement and communications

- i. Continued public relations and communications activity on COVID-19 related activities by the consultancy firm. The contract ended in June 2022.
- ii. Two knowledge, attitude and practice (KAP) surveys were undertaken across the country on COVID. The findings have informed the planning of the Ministry on COVID response.
- iii. Setting up of a call centre within the Ministry to help in communications and health promotion activities.

Component 6: Availability of Safe Blood and Blood Products

- i. Development of strategic plan for Kenya Blood Transfusion and Transplant Service.
- ii. Review and launch of various guidelines (Kenya Standards for blood transfusion services, Guidelines for appropriate use of blood & blood products, Cold Chain Manual, Hemovigilance Manual and Standards for set-up of blood establishments) for blood transfusion service.
- iii. Renovation of 3 regional blood transfusion centers, 6 cold rooms, 5 incinerators and repair of 7 generators to enhance service delivery.
- iv. Procurement of 10 customized vehicles for use in blood drives by satellite sites and 2 refrigerated vehicles for service delivery.
- v. Procurement of blood processing equipment (Manual and automated component expresser's).
- vi. Supported the Blood Transfusion service to host the inaugural Damu-Ke conference (28th to 30th June 2022) where the Blood Management and Information System (BMIS) was launched.

Component 7: Project implementation and monitoring

- i. Support supervisory, assessment & monitoring of surge capacity staff recruited under by the project.

Annual Report and Financial Statements for the financial year ended June 30, 2022

Project information and overall performance (continued)

- ii. Assessment of counties and health facilities supported by the project across the Country.
- iii. Training of focal person in select counties on Grievance Redress Mechanisms and social safeguards for the project.
- iv. Procurement of laptops, mobile phones and office equipment for the project management team

Component 8: Improving Quality and Capacity for Gender Based Violence Response

- i. Printing and distribution of 900 Gender Based Violence (GBV) response training manuals.
- ii. Training of 325 health care workers on GBV in 45 counties and 95 trainers of trainers on quality assurance across 19 counties.
- iii. Procurement and distribution of 1890 post rape care kits,
- iv. Printing and distribution of 2000 GBV registers, summary tools, post rape care booklets and quality assurance tools
- v. Undertaking of a GBV knowledge sharing/scientific forum (8th to 10th June 2022).

The project has impacted positively to the lives of many Kenyan and as a result the covid 19 infection has significantly dropped.

iii) Value for money achievement

The project has had a positive impact to the society by providing adequate measure on compacting effect of Covid 19 pandemic

iv) absorption rate for each year since the commencement of the project.

Year	Absorption rate
2019/2020	7%
2020/2021	28%
2021/2022	34%

Project information and overall performance (continued)

v) *implementation challenges and way forward*

Implementation Challenges	Recommended way forward
Dynamic nature of pandemic, therefore, change of priorities and revision of activities – Slow response by counties on lab renovations affecting placement of PCR machines	Strengthen National and Counties collaboration for efficient project implementation through high level stakeholder engagements.
Delayed procurement due in part to protracted procurement processes and changes of project staff.	Proper succession management
Variance of estimates in planning budgets leading to deficits in some instances	Proper market surveys to be undertaken for all procurements and timely reprogramming of resources to ensure expenditure is within the project's budget.
Slow processing of payments due in part to delayed submission of invoices by procuring entities and changes in the accounts team.	Timely submission of invoices and Increase the accounts personnel to support the project accountant.

1.9 Summary of Project Compliance:

- i) The project complies with applicable laws, regulations and essential external financing agreement or covenants, this helped in achievements of the set objectives of the project.
- ii) The CHERP project has had no non-compliance issues
- iii) The project is compliant with all existing laws and regulations

2. STATEMENT OF PERFORMANCE AGAINST PROJECT'S 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 project development objective (PDO) of the parent project and this AF is to prevent, detect and respond to the COVID-19 outbreak and strengthen national systems for public health emergency preparedness in the Country.

Core objectives of the project

Whilst implementing this project, a number of key outcome indicators were designed to address several issues on; mitigation measures, provision of diagnostic equipment for COVID – 19, healthcare facilities with isolation capabilities and availability of safe blood and blood products.

Specific objectives of the project

The specific objectives focus on the containment, diagnosis and treatment of patients in order to control the disease outbreak while undertaking;

- i. Medical Supplies and Equipment
- ii. Response, Capacity Building and Training
- iii. Quarantine, Isolation and Treatment Centres
- iv. Medical Waste Disposal
- v. Community Discussions and Information Outreach
- vi. Availability of Safe Blood and Blood Products
- vii. Project Implementation and Monitoring
- viii. Response to Gender Based Violence.

Annual Report and Financial Statements for the financial year ended June 30, 2022

Statement of Performance against Project’s Predetermined Objectives (continued)

Component	Objective	Outcome	Indicator	Performance
Medical Supplies and Equipment	To improve availability of medical supplies and equipment to respond to COVID - 19	Health care services improved	No. of COVID - 19 test kits procured	100,000 PCR extraction kits were procured.
Response, Capacity Building and Training	To strengthen response and capacity build of health workers and communities	Health care services improved	No. of health care workers Trained	A total of 776 health care workers were trained (35 on PCR testing, 392 on Biosafety and Bio security and 350 on mental health first aid.
Quarantine, Isolation and Treatment Centres	To strengthen the health systems capacity by providing the Infection Prevention Control and case management	Health care services improved	No. of equipment procured	Infectious disease equipment procured for Mama Lucy and KUTRRH
Medical Waste Disposal	To ensure safe disposal of waste generated by laboratory and medical activities	Health care services improved	No. of health care workers trained	A total of 67 health care workers (training of trainers) were trained
Community Discussions and Information Outreach	To ensure there is a two-way communication between the Government and the population	Information on health care services strengthened	No. of consultancy services done	A consultancy firm was hired and two KAP surveys undertaken across the country
Availability of Safe Blood and Blood Products	To strengthen the capacity of the KNBTS to provide safe blood and blood products	Health care services improved	% of safe blood and blood products secured	Blood processing equipment, customized and refrigerated vehicles and guidelines developed.

Statement of Performance against Project’s Predetermined Objectives (continued)

Component	Objective	Outcome	Indicator	Performance
Project Implementation and Monitoring	To strengthen coordination for program implementation and management capacity	Improved project management and coordination	No of assessments conducted	A total of 86 County and Sub-County Health Facilities, 7 blood transfusion Centers (1 National and 6 regional transfusion Centers) and two National facilities supported by the project were assessed.
Improving Quality and Capacity for Gender Based Violence Response	To improve the capacity and quality of GBV response services for survivors in targeted counties, with focus on health systems strengthening.	Improved GBV response services	Number of health care workers trained on GBV	Training of 325 health care workers on GBV in 45 counties and 95 trainers of trainers on quality assurance across 19 counties.

3. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile

The CHERP project has two objectives one is to prevent, control and mitigate COVID-19 and the second one is to strengthen the health system to prepare for any future potential outbreaks and enable efficient service provision. The second objective is aimed at ensuring sustainability of the services provided and enhanced by the CHERP project. Secondly most of the equipment and consumables provided to the counties there is an understanding for them to sustain the maintenance of the equipment and purchase of the consumables. Most of the activities started or supported have been integrated into the already provided services so as to have continuity and for the services not to be vertical and to serve more than one purpose. The activities undertaken in the project are also focused in strengthening the health systems blocks which in the long run strengthens the health system. This in turn supports the implementation of UHC which is a presidential directive and country's Global commitment. The Project also uses already in use infrastructure like the IFMIS system and Governance system at the National and County level.

2. Environmental Performance

The project complies with waste management and ensures safe disposal of waste generated by laboratory and medical activities

3. Employee welfare

The project engages with employees on short term contract who get their pay as described on the contracts.

4. Market place practices-

a) Responsible Supply chain and supplier relations-

All suppliers are paid upon presentation of relevant documents for goods and services rendered.

Environmental and Sustainability reporting (Continued)

b) Responsible ethical practices

The project involves all stake holders in planning for activities to be undertaken.

c) Regulatory impact assessment

The projects consumers are health facilities at national and county level. The project engages them continuously to ensure we respond to their needs and rights.

5. Community Engagements

The CHERP Project under the Communication and Community Engagement has been able to support the Counties by training all the County, Sub Counties Health Management Teams, county and sub county health promotion officers on Social Behavior Communication Change on COVID -19 Disease. They are planned Community dialogues to sensitize 43,500 Community.

4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The *Principal Secretary* for the Ministry of Health and the Project Manager for **Kenya COVID-19** Emergency Response Project are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Project; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Project; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The *Principal Secretary* for the Ministry of Health and the Project Manager for **Kenya COVID-19** Emergency Response 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.

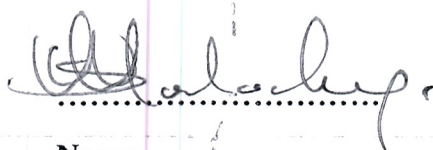
The *Principal Secretary* for the Ministry of Health and the Project Manager for **Kenya COVID-19** Emergency Response Project are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2022, and of the Project's financial position as at that date. The *Principal Secretary* for the Ministry of Health and the Project Manager for **Kenya COVID-19** Emergency Response 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 **Kenya COVID-19** Emergency Response Project confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants. The Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Statement of Project Management responsibilities (Continued)

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 Kenya COVID 19 Emergency Response Project on 8th November 2022 and signed by them.



Name

Susan Mochache, CBS

Principal Secretary



Name

Dr. Anne Ng'ang'a

Project Coordinator



Name

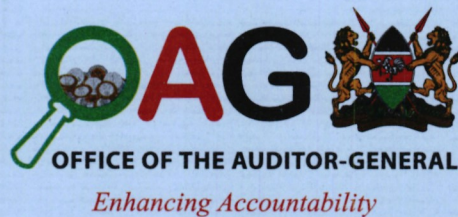
Lawrence Mwenda

Project Accountant

ICPAK Member No:9445

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON COVID-19 HEALTH EMERGENCY RESPONSE PROJECT GRANT/CREDIT NO.6598-KE FOR THE YEAR ENDED 30 JUNE, 2022 - 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 intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Covid-19 Health Emergency Response Project Grant/Credit No.6598-KE set out on pages 1 to 31, which comprise of the statement of financial assets as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Covid-19 Health Emergency Response Project Grant/Credit No.6598-KE as at 30 June, 2022, 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 Credit Agreement No. 6598-KE dated 03 April, 2020 between the International Development Association and the Republic of Kenya and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Compensation of Employees

The statement of receipts and payments reflects compensation of employees balance of Kshs.241,631,465 as disclosed in Note 11.2 to the financial statements. However, the Project paid consultants varying monthly allowances of between Kshs.75,000 and Kshs.120,000 without stating the basis of arriving at these allowances. Further, contracts for the period January, 2022 to June, 2022 were not provided for audit and payments made were not supported by invoices and reports from consultants.

In the circumstances, the accuracy and completeness of compensation of employees balance of Kshs.241,631,465 could not be confirmed.

2. Undisclosed Retention Fees

The statement of receipts and payments reflects acquisition of non-financial assets balance of Kshs.265,226,611 as disclosed in Note 11.4 to the financial statements. Included in the amount is Kshs.139,860,111 for rehabilitation and renovation of plant, equipment and machinery out of which an amount of Kshs.100,817,680 was spent on gas installation in various hospitals. However, the 10% retention fees balance of Kshs.10,081,768 withheld was not disclosed in the financial statements.

In the circumstances, the accuracy and completeness of acquisition of non-financial assets - retention fees of Kshs.10,081,768 could not be confirmed

3. Inaccuracies in Cash and Cash Equivalent

The statement of financial assets reflects bank balance of Kshs.62,433,792 as disclosed in Note 11.7A to the financial statements. However, the bank reconciliation statement included unreconciling items of Kshs.1,674,315 and stale cheques of Kshs.967,109 which were not adjusted in the cashbook.

In the circumstances, the accuracy and completeness of bank balance of Kshs.62,433,792 could not be confirmed.

4. Undisclosed Imprests and Advances

The statement of financial assets reflects accounts receivables - imprests and advances balance of Kshs.4,668,877 as disclosed in Note 11.8 to the financial statements. However, analysis of the imprest register and supporting schedules revealed un-surrendered imprest amounting to Kshs.43,671,525 resulting to unreconciled variance of Kshs.39,002,648.

In the circumstances, the accuracy and completeness of accounts receivables - imprests and advances of Kshs.4,668,877 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Covid-19 Health Emergency Response Project Grant/Credit No.6598-KE Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget of Kshs.6,972,534,981 and actual on comparable basis of Kshs.2,074,941,263, resulting to underfunding of Kshs.4,897,593,714 (or 70%) of the budget. Similarly, the Project spent an amount of Kshs.1,922,271,387 out of the approved expenditure budget of Kshs.3,340,840,724, resulting in an under expenditure of Kshs.1,418,569,337 (or 42%) of the budget.

The underfunding and underperformance may have affected the Project's key objective of preventing, detecting and responding to the threat posed by Covid-19 and strengthening national systems for public health preparedness.

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 procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the 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 Register

Note 3 to the financial statements reflects purchase of goods and services of Kshs.986,444,389. The amount includes domestic travel and subsistence of Kshs.293,082,937 out of which Kshs.40,294,650 issued as imprest was not recorded in the imprest register.

In the circumstances, the effectiveness on controls on issuance and recording of imprest 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 Agreements dated 03 April, 2020, 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

Nairobi

01 December, 2022

Annual Report and Financial Statements for the financial year ended June 30, 2022

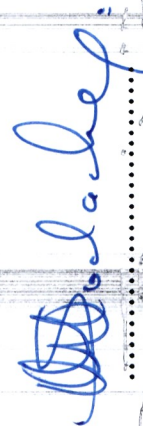
6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2022.

Note	Receipts and payments controlled by the entity	2021-2022		2020-2021		Total	Cumulative to-date (From inception)
		Kshs.	Kshs.	Kshs.	Kshs.		
Receipts							
Proceeds from domestic and foreign grants	11.1	845,660,640	-	845,660,640	-	-	2,402,463,260
Loan from external development partners (National Treasury)	11.1	-	428,968,922	428,968,922	-	491,465,088	1,090,754,010
Covid 19 Vaccines	11.1	800,311,701	-	800,311,701	-	-	800,311,701
Grant					299,947,094	299,947,094	299,947,094
Total receipts		1,645,972,341	428,968,922	2,074,941,263	-	791,412,182	4,593,476,065
Payments							
Compensation to employees	11.2	241,631,465	-	241,631,465	94,892,917	-	336,524,382
Purchase of goods and services	11.3	986,444,389	-	986,444,389	350,380,640	-	1,379,416,706

Annual Report and Financial Statements for the financial year ended June 30, 2022

Note	Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payment controlled by the entity	Payments made by third parties	Total	Cumulative to-date (From inception)
11.4 Acquisition of non-financial assets	265,226,611	-	265,226,611	158,264,472	-	158,264,472	532,680,694
11.5 Transfers to other government entities	-	-	-	8,929,600	-	8,929,600	86,704,000
11.6 Other grants and transfers – Direct payments	-	428,968,922	428,968,922	-	791,412,182	791,412,182	1,342,552,373
Total payments	1,493,302,465	428,968,922	1,922,271,387	612,467,628	791,412,182	612,467,629	3,677,878,155
Surplus/ (deficit)	152,669,876	-	152,669,876	(612,467,628)	-	(612,467,628)	915,597,910

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


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Name
Susan Mochache, CBS
Principal Secretary


.....

Name
Dr. Anne Ng'ang'a
Project Coordinator

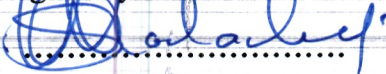
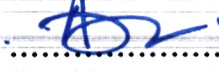

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Name
Lawrence Mwenda
Project Accountant
ICPAK Member No:9445

7. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash and Cash equivalents			
COVID-19	11.7A	62,433,792	714,744,493
KENYA COVID-19	11.7B	800,311,701	0
Cash equivalents (Short-term deposits)		0.00	0
Total Cash and Cash equivalents		862,745,493	714,744,493
Imprests and Advances	11.8	4,668,877	0
Total Financial Assets		867,414,370	714,744,493
Net Assets			
Represented By			
Fund Balance B/fwd.	11.9	714,744,494	1,327,212,122
Prior Year adjustments		0.00	
Surplus/(Deficit) for the Year		152,669,876	(612,467,628)
Net Financial Position		867,414,370	714,744,494

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 8th November 2022 and signed by:


Name

Name

Name

Susan Mochache CBS

Dr. Anne Ng'ang'a

Lawrence Mwenda

Principal Secretary

Project Coordinator

Project Accountant

ICPAK Member No:9445

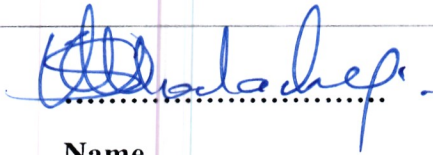
Annual Report and Financial Statements for the financial year ended June 30, 2022

8. STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30TH JUNE 2022

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
Cash flow from operating activities			
Receipts			
Proceeds from domestic and foreign grants	11.1	845,660,640	0.00
Covid 19 Vaccines		800,311,701	0.00
Total receipts		1,645,972,341	0.00
Payments			
Compensation of employees	11.2	241,631,465	94,892,917
Purchase of goods and services	11.3	986,444,389	350,380,640
Transfers to other government entities	11.5	0.00	8,929,600
Other grants and transfers		0.00	0.00
Total Payments		1,228,075,854	
Net cash flow from operating activities		417,896,487	454,203,157
Cash flow from investing activities			
Acquisition of non-financial assets	11.4	265,226,611	158,264,472
Net cash flows from investing activities		(265,226,611)	(158,264,472)
Cash flow from financing activities			
Net cash flow from financing activities			
Net increase in cash and cash equivalents		152,669,876	(612,467,629)
Cash and cash equivalent at beginning of the year		714,744,494	1,322,627,947
Cash and cash equivalent at end of the year		867,414,370	714,744,494

Annual Report and Financial Statements for the financial year ended June 30, 2022

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 8th November 2022 and signed by:



Name

Susan Mochache, CBS

Principal Secretary



Name

Dr. Anne Ng'ang'a

Project Coordinator



Name

Lawrence Mwenda

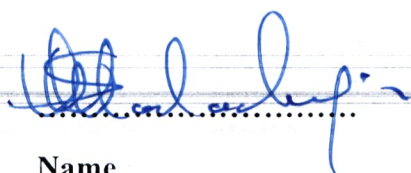
Project Accountant

ICPAK Member No:9445

**9. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR
THE YEAR ENDED 30TH JUNE 2022**

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						
Proceeds from borrowings	5,643,189,696	1,329,345,285	6,972,534,981	2,074,941,263	4,897,593,718	70%
Total Receipts	5,643,189,696	1,329,345,285	6,972,534,981	2,074,941,263	4,897,593,718	70%
Payments					0	
Compensation to employees	234,495,000	100,637,250	335,132,250	241,631,465	93,500,785	28%
Purchase of goods and services	1,935,632,714	0.00	1,935,632,714	986,444,389	949,188,325	49%
Acquisition of non-financial assets	323,111,052	0.00	323,111,052	265,226,611	57,884,441	18%
Direct Payments	746,964,708	0.00	746,964,708	428,968,922	317,995,786	43%
Total Payments	3,240,203,474	100,637,250	3,340,840,724	1,922,271,387	1,418,569,337	42%
Surplus or Deficit	2,402,986,222	1,228,708,035	3,631,694,257	152,669,876	3,479,024,381	0

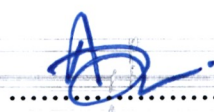
Note: The significant budget utilization/performance differences in the last column are explained in Annex 1 to these financial statements.



Name

Susan Mochache

Principal Secretary



Name

Dr. Anne Ng'ang'a

Project Coordinator



Name

Lawrence Mwenda

Project Accountant

ICPAK Member No:9445

10. SIGNIFICANT ACCOUNTING POLICIES

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

10.1 Statement of compliance and basis of preparation

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

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

10.2 Reporting entity

The financial statements are for C-HERP under the Ministry of Health. The financial statements are for the reporting entity C-HERP as required by Section 81 of the PFM Act, 2012

10.3 Reporting currency

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

10.4 Recognition of receipts

C-HERP recognizes all receipts from the various sources when the event occurs, and the related cash has actually been received.

i) Transfers from the Exchequer

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

Significant Accounting Policies (continued)

ii) External Assistance

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

iii) Other receipts

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

a) 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.

b) Proceeds from borrowing

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

c) 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.

Significant Accounting Policies (continued)

d) Recognition of payments

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

i) Compensation to employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

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

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

Significant Accounting Policies (continued)

e) 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.

f) 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 authorized public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

g) 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 party deposits.

h) Imprests and Advances

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

Significant Accounting Policies (continued)

i) Contingent Liabilities

A contingent liability is:

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

It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or

- i) The amount of the obligation cannot be measured with sufficient reliability.

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

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

j) Contingent Assets

Covid-19 Health Emergency response Project does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Covid-19 Health Emergency response Project in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

Significant Accounting Policies (continued)**k) Pending bills**

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

l) Budget

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

m) Third party payments

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

and are disclosed in the payment to third parties' column in the statement of receipts and payments. During the year, Kshs 428,968,922 being loan disbursements were received in form of direct payments from third parties.

n) Exchange rate differences

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

Significant Accounting Policies (continued)

and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the statements of receipts and payments.

o) Comparative figures

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

p) Subsequent events

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

q) Prior period adjustments

Prior period adjustments relate to errors and other adjustments noted arising from previous year(s). There was no prior year adjustment in the financial year 2021/2022

11. NOTES TO THE FINANCIAL STATEMENTS

11.1 Proceeds from Domestic and Foreign Grants

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

Description	KShs	KShs	Cumulative to-date (from inception)
	2021-2022	2020-2021	
Proceeds from domestic and foreign grants (vaccines)	845,660,640	0.00	2,402,463,260
Payments made by third party (direct Payment)	428,968,922	491,465,088	1,390,701,904
Covid 19 Vaccines	800,311,701	0.00	800,311,701
Grant		299,947,094	
Total	2,074,941,263	791,412,182	4,593,476,065

11.2 Compensation to Employees

	2021/2022			2020/2021	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	
Basic salaries of permanent employees	241,631,465	0.00	241,631,465	94,892,917	336,524,382
Total	241,631,465	0.00	241,631,465	94,892,917	336,524,382

Notes to the Financial Statements (Continued)

11.3 Purchase of Goods and Services

	2021/2022			2020/2021	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Communication, supplies and services	8,645,000		8,645,000	0.00	8,645,000
Domestic travel and subsistence	293,082,937		293,082,937	97,346,980	385,845,714
Printing, advertising, and information supplies	46,041,461		46,041,461	11,708,990	57,750,451
Training payments	1,705,939		1,705,939	443,500	2,065,639
Hospitality supplies and services	34,404,232		34,290,305	17,268,580	51,588,885
Fuel and Lubricants	5,754,442		5,754,442	4,090,000	23,023,022
Specialized materials and services	596,810,379		596,810,379	206,989,490	803,765,558
Office and General supplies and services	0.00		0.00	92,980	92,980
Consultancy Services – Technical and professional services	0.00		0.00	12,440,120	12,440,120
Total	986,444,389			<u>350,380,640</u>	<u>1,379,416,706</u>

Notes to the Financial Statements (Continued)

11.4 Acquisition of Non-Financial Assets

	Payments made in Cash	Payments made by third parties	Total payments	Total payments	Cumulative to-date
	2021-2022			2020-2021	
	Kshs.	Kshs.	Kshs	Kshs	Kshs
Purchase of vehicles & other transport equipment	75,700,000	0.00	75,700,000	0.00	177,866,611
Purchase of ICT Material	49,666,500	0.00	49,666,500	6,469,272	56,135,772
Purchase of other machinery & equipment	0.00	0.00	0.00	148,444,200	148,444,200
Purchase of office furniture & general equipment	0.00	0.00	0.00	3,351,000	10,374,000
Rehabilitation & renovation of plant, equipment & machinery	139,860,111	0.00	139,860,111	0.00	139,860,111
Total	<u>265,226,611</u>	<u>0.00</u>	<u>265,226,611</u>	<u>158,264,472</u>	<u>532,680,694</u>

11.5 Transfers to other government entities

	2021/22			2020/21	
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Payments made by the Entity in Cash	Cumulative to-date
	KShs	KShs	KShs	KShs	KShs
KEMSA		0.00	0.00	8,929,600	86,704,000

11.6 Other Grants, Transfers -Direct Payments

	2021/22			2020/21	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	KShs
Direct payment by the National Treasury		428,968,922	428,968,922	791,412,182	1,342,552,373
		<u>428,968,922</u>	<u>428,968,922</u>	<u>791,412,182</u>	<u>1,342,552,373</u>

11.7 Cash and Cash Equivalents

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank accounts (Note 8.13A)	62,433,792	714,744,493
Covid 19 vaccines	800,311,701	0.00
Total	862,745,493	714,744,493

C-HERP has 2 number of project accounts spread within the project implementation area and 2 number of foreign currency designated accounts managed by the National Treasury as listed below:

11.7 A Bank Accounts

Project Bank Accounts

Details	2021-2022	2020-2021
<u>Foreign Currency Accounts (EUR)</u>		
Central Bank of Kenya [A/c No. 1000446366]	4,358,079	6,600,000
Total Foreign Currency balances	<u>4,358,079</u>	<u>6,600,000</u>
<u>Local Currency Accounts (KSH)</u>		
Central Bank of Kenya [A/c No1000446684]	62,433,792	714,744,493
Total local currency balances	<u>62,433,792</u>	<u>714,744,493</u>

11.7B Bank Accounts**Project Bank Accounts**

Details	2021-2022	2020-2021
<u>Foreign Currency Accounts (EUR)</u>		
Central Bank of Kenya [A/c No. 1000565705]	6,512,240	
Total Foreign Currency balances	<u>6,512,240</u>	
<u>Local Currency Accounts (KSH)</u>		
Central Bank of Kenya [A/c No1000565705]	800,311,701	
Total local currency balances	<u>800,311,701</u>	

Special Deposit Accounts

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

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

Special Deposit Accounts Movement Schedule

Description	2021-2022	2020-2021
	EUR	EUR
(i) A/C Name [A/c No. 1000446366]		
Opening balance	6,600,000	6,600,000
Total amount deposited in the account	4,358,077	0.00
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>6,600,000</u>	<u>0.00</u>
Closing balance (as per SDA bank account reconciliation attached)	<u>4,358,077</u>	6,600,000

11.8 Imprests and Advances

Breakdown of Imprests and Advances

Name of Officer or Institution	Amount Taken	Due Date of Surrender	Amount Surrendered	Balance 2022	Balance 2021
	Kshs	Kshs	Kshs	Kshs	Kshs
<i>2021/2022 outstanding imprest</i>	4,668,877	31-07-2022	0	4,668,877	0.00
Total	<u>4,668,877</u>	31-07-2022	<u>0</u>	<u>4,668,877</u>	0.00

11.9 Fund Balance Brought Forward

	2020/2021	2021/2022
	Kshs	Kshs
<i>Balance B/F</i>	1,327,212,122	714,744,494
Surplus/deficit	(612,467,628)	152,669,876
Balance C/D	714,744,494	867,414,370

12. OTHER IMPORTANT DISCLOSURES

1. Pending Accounts Payable (See Annex 1)

	Balance b/f FY 2020/2021	Additions for the year	Pending bills 2021- 2022	Paid during the year	Balance c/f FY 2021/2022
Description	Kshs		Kshs	Kshs	Kshs
Pending bills 2021/2022	2,750,000	208,425,681	187,481,808	(211,175,681)	187,481,808
Total					

The additions for the year amounting to Ksh 208,425,681 were erroneously left out during compilation and submission of the pending bills at 30th June 2022 for the project. However, these pending bills were included in the list of pending bills for the ministry. They were also verified and were found payable.

See attached list of pending bills 2021/2022

13. PROGRESS ON FOLLOW UP OF PRIOR YEAR AUDITOR-GENERAL'S RECOMMENDATIONS

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe
MOH/COVID 19/2020/2021 /(24)	<p>Inaccuracies in Financial Statements</p> <p>The financial statement for the year ended 30 June, 2021 submitted for audit contained the following presentation and disclosure errors.</p> <p>1.1 The statement of cash flow did not include the receipts from operating activities hence it was not prepared as per the financial template provided by public sector accounting standards board;</p> <p>1.2 The statement of cash flow reflects nil balance for change in imprest and advances. However, the statement of financial assets shows change in imprest and advances of Kshs.4,584,175;</p> <p>1.3 The statement of comparative budget and actual amounts reflects budget utilization difference under total</p>	<p>1.1 It is true that the statement of cash flow did not include receipts from operating activities. During the financial year under review, the project did not receive any receipt from the donor. The project utilized cash brought forward from the financial year 2019/2020 to fund its operations.</p> <p>1.2 It is true that the statement of cash flow reflects nil balance for change in imprest and advances. The amount of Kshs. 4,584,175 relates to outstanding imprest from the financial year 2019/2020 which has since been cleared. In the financial year 2020/2021 outstanding imprest was nil</p> <p>1.3 No casting error noted from the Financial Statements</p>	Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe
	<p>payments of Kshs. 2,910,972,564 while casting revealed Kshs.2,906,388,389 resulting to unexplained nor reconciled variance of Kshs.4,584,175.</p> <p>1.4 The statement of cash flows reflects cash and cash equivalents at end of the year of Kshs.714,744,494 while casting revealed Kshs.710,160,318 resulting to unexplained nor reconciled variance of Kshs.4,584,175.</p>	<p>1.4 No casting error noted from the Financial Statements</p>		
	<p>Salary Payments</p> <p>As disclosed in Note 11.2 to the financial statements, the statement of receipts and payments reflects compensation of employees of Kshs.94,892,917 and nil expenditure for financial year ended 30 June, 2020. Included in the amount is salary payments of Kshs.59,174,166 whose verification revealed that some staff were paid gross monthly allowance of Kshs.75,000 and others paid</p>	<p>It is true that some employees were paid gross monthly allowance of KES 75,000 while others received kes 100,000. This is because the project contracts consultants on short term basis based on need, available budget and agreed upon rates with the World Bank.</p> <p>The staff paid ksh 100,000 were the initial consultants contracted to manage the 24-hour call centre set up at National level to address</p>		

Annual Report and Financial Statements for the financial year ended June 30, 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe
	<p>Kshs.100,000. However, the basis of arriving at these rates was not provided or supported by Salaries and Remuneration Commission guidelines.</p> <p>Under the circumstances, the accuracy, completeness and validity of salary payments of Kshs.59,174,166 for the year ended 30 June, 2021 could not be confirmed.</p>	<p>questions from the public on COVID-19 in April 2020 soon after COVID-19 cases were reported in the country. The other staff were contracted later to support the COVID-19 response in various aspects in the counties. The Salaries and Remuneration Commission guidelines did not apply since the project was not hiring staff, rather it was engaging short term consultants.</p>		
	<p>Cash and Cash Equivalents</p> <p>As disclosed in Note 11.7 to the financial statements the statement of financial assets reflects bank balance of Kshs.714,744,943 (2020 - Kshs.1,322,627,947). Included in the bank balance are unpresented cheques of Kshs.361,679,019 out of which Kshs.1,253,687 were stale cheques that had not been reversed in the cashbook while the receipts in the cashbook not recorded in bank statements totalled Kshs.3,247,042 out of which an amount of Kshs.945,000 described as an overcast of closing balances</p>	<p>It is true that included in the bank balance are unrepresented cheques of Kshs. 361,679,019 out of which Kshs. 1,253,687 were stale cheques that had not been reversed in the cash book. The error was in the bank reconciliation which has since been revised to reflect the correct position of the cash book. The revised bank reconciliation is hereby attached for reference.</p> <p>It's also true that the receipts in the cashbook not recorded in bank statement totalled KES 3,247,042 out of which an amount of Kshs. 945,000 described as an overcast of closing balances was not</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe
	<p>was not explained nor supported.</p> <p>Under the circumstances, the accuracy and completeness of bank balance of Kshs.714,744,943 as at 30 June, 2021 could not be confirmed.</p>	<p>explained nor supported. This was an arithmetic error which has since been adjusted.</p>		
	<p>Unutilized Balance</p> <p>I draw attention to paragraph 1.7 of the project information and overall performance under funding summary in the financial statements which reflects total commitment of Kshs.5,662,652,356 and total receipts of Kshs.2,518,534,796 resulting to undrawn balance of Kshs.3,144,117,560. Failure to utilize the funds could affect prevention, detection, and response to the threat posed by Covid-19 and public health preparedness with focus now shifting to vaccination.</p>	<p>It is true that there was slow absorption of funds at the early stages of project implementation.</p> <p>The bulk of the project funds are used for procurement of equipment and renovation of health facilities. The following reasons contributed to slow absorption of funds:</p> <p>i)Global supply chain challenges of COVID-19 related equipment. Globally, the supply chain of COVID-19 supplies was affected s due to high demand and shipment challenges thus increasing the lead times. This resulted in slow procurement processes, which meant the project could not spend money since the</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe
		<p>required goods had not been delivered.</p> <p>ii)The challenges that the Kenya Medical Supplies Authority (KEMSA) was experiencing at the time also resulted in delays in procurement. The project procures medical supplies through KEMSA and delays in completion of procurement processes at KEMSA contributed to low absorption of funds.</p> <p>iii)The project was renovating COVID-19 isolation centres in the counties. Construction work is a lengthy process from tender to construction. Payment is only done after completion of the construction and issuance of completion certificate. Most of the facilities are now complete and payment processing is ongoing.</p>		
	<p>Budgetary Control and Performance</p> <p>The statement of comparative budget and actual amounts reflect a final budget of</p>	<p>It is true that the statement of comparative budget and actual amounts reflected a final budget of Kshs.4,310,268,200 and actual expenditure on</p>	<p>Resolved</p>	

COVID-19 HEALTH EMERGENCY RESPONSE PROJECT GRANT/ CREDIT NO 6598-KE – MINISTRY OF HEALTH

Annual Report and Financial Statements for the financial year ended June 30, 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe
	<p>Kshs.4,310,268,200 and actual expenditure on comparable basis of Kshs.1,403,879,811 resulting into underutilization of Kshs.2,906,388,389. The receipts realized under performance of Kshs:429,110,409 (or 35%) which could be indicative of possible weakness in meeting donor conditions and enforcement of controls. In addition, the approved budget was not provided as authority to undertake activities for year under review. This is contrary to financing agreement Part B 2(a) which states that the recipient shall no later than thirty (30) days after the effective date, prepare and furnish to the Association a proposed work plan and budget for project implementation.</p> <p>Under the circumstances, the project may not meet the key objective which is to prevent, detect, and respond to the threat posed by Covid-19 and strengthen national systems for public health preparedness.</p>	<p>comparable basis of Kshs.1,403,879,811 resulting into underutilization of Kshs.2,906,388,389. The receipts also realized under performance of Kshs.429,110,409 (or 35%).</p> <p>As mentioned previously global supply chain challenges of COVID-19 related commodities and challenges at KEMSA contributed to slow absorption of funds.</p> <p>A work plan and budget was discussed and agreed upon with the World Bank for procurement of all goods. The approved Work plan and budget for the period is attached.</p>		
	<p>Procurement of Printing Supplies and Services</p>	<p>It is true that included in the expenditure of purchase of</p>	<p>Resolved</p>	

Annual Report and Financial Statements for the financial year ended June 30, 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe
	<p>As disclosed in Note 11.3 to financial statements the statement of receipts and payments reflects purchase of goods and services of Kshs. 350,380,640 (2020 - Kshs. 42,625,987). Included in the expenditure is printing, advertising and information supplies & services expenditure of Kshs. 11,708,990. However, these items were not included in the annual procurement plan and there was no evidence of competitive procurement processes. This contravenes section 71(1) of the Public Procurement and Asset Disposal Regulations, 2020 which states that pursuant to section 73 of the Act, the head of the user department shall initiate the procurement process through a requisition as per the approved procurement plan.</p>	<p>goods and services of Kshs. 350,380,64 under note 10.3 to financial statements is printing, advertising and information supplies & services expenditure of Kshs. 11,708,990.</p> <p>The project during implementation used the Covid-19 Health Response Project (C-HERP) procurement plan as discussed with the World Bank which is reviewed, updated and approved by World Bank regularly as and when the need arises.</p> <p>These services were uploaded in the World Bank's procurement platform, reviewed and cleared by World Bank by issuing a no-objection.</p> <p>There was competitive bidding whereby five (5No.) bidders were invited. The procurement of these services was uploaded, reviewed and cleared by the World Bank, through issuing a No-Objection. Request for Quotations was cleared as the procurement method to be used. The clearance by the Bank is hereby annexed</p>		

Annual Report and Financial Statements for the financial year ended June 30, 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe
		Attached is the requisitioning memo from the user department drawn from the approved procurement plan which was used in initiating the procurement process.		
	<p>Procurement of Other Machinery & Equipment</p> <p>As disclosed in Note 11.4 to the financial statements the statement of receipts and payments reflects acquisition of non-financial assets of Kshs.158,264,472. The expenditure includes Kshs.148,444,200 on purchase of other machinery & equipment out of which assets worth Kshs.57,941,000 were not included in the annual procurement plan, delivered after the purchase order expiry date and received without evidence of inspection and acceptance. Also, the assets were not taken on charge in store ledger or entered in the fixed asset register.</p>	<p>The project during implementation used the Covid-19 Health Response Project (C-HERP) procurement plan as discussed with the World Bank which is reviewed, updated and approved by World Bank regularly as and when need arises. These services were uploaded in the World Bank's procurement platform, reviewed and cleared by World Bank by issuing a No-Objection.</p> <p>The items were delivered after the purchase order expiry date because there was shortage of supplies in the markets both locally and internationally due to the imposed lock-downs and the challenges experienced in the global supply chain occasioned by the COVID-19 pandemic. Given the situation, the World Bank was consulted on this matter and they agreed that delivery takes place since the items were urgently</p>	Resolved	

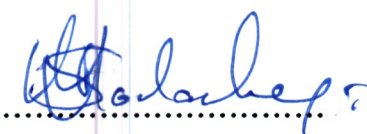
Annual Report and Financial Statements for the financial year ended June 30, 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe
		<p>required amid the logistical and global supply chain challenges.</p> <p>All machinery and equipment received during this period were received and inspected by the Inspection and Acceptance Committee appointed by the Accounting officer vide reference memo MOH/PROC/GEN.MF/ADSC MS/VOL1 dated 11th March 2021 for inspection of goods, services and works for the Financial year 2020-2021.</p> <p>The asset register has since been updated and the items taken on charge in their respective store ledger cards and entered into the fixed asset register.</p>		
	<p>Procurement of Hospitality Supplies and Services</p> <p>As disclosed in note 11.3 to financial statements the statement of receipts and payments reflects purchase of goods and services of Kshs.350,380,640. The amount includes Kshs.17,268,580 paid on hospitality supplies and services. Review of payment vouchers and supporting documentation revealed local purchase orders with a value of</p>	<p>During this period, there was emergency procurement of training facilities to capacity build health workers on the COVID-19 outbreak. The IFMIS system experienced down times and this made it difficult to process system generated purchase orders in time, prior to the training. The Project Management Team used manual purchase orders and thereafter generated IFMIS/system generated</p>	Resolved	

Annual Report and Financial Statements for the financial year ended June 30, 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe
	Kshs.12,560,580 for provision of conference facilities were issued after the delivery of the services.	purchase orders in order to facilitate payments		
	<p>Procurement of Abbot Real Time SARS COVS Testing Kits</p> <p>As disclosed in Note 11.6 to the financial statements the statement of receipts and payments reflects other grants and transfers and payments of Kshs.719,412,182. The amounts includes Kshs.384,226,829 for supply and delivery of Abbot Real Time SARS COVS Testing Kits that were procured from the manufacturer. It was observed that notification for award and letter of acceptance were both dated 17 June, 2020. However, the Local Purchase Order had earlier been issued on 13 May, 2020 while the contract was signed on 23 June, 2020 while the goods were received on 17 June, 2020</p>	<p>We note the auditor’s observation and respond as follows;</p> <p>The manufacturer provided a cost proposal on 13th May 2020. They indicated on page 2 of their cost proposal that “they will provide delivery schedule once a purchase order has been received”. This necessitated the processing of the purchase order on 13th May 2020 to secure the order as the procurement process progressed.</p> <p>The Purchase order was raised before notification for award and acceptance of offer by the supplier, because the procurement was done retrospectively as provided for under Section 69 (2) of the Public Procurement and Asset Disposal Act, 2015 which states “No procurement approval shall be made to operate retrospectively to any date earlier than the date on which it is made except on procurements in response to an urgent need”.</p>	Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe
		Effectively, based on the provisions of the above section, the ministry adhered to the procurement process.		
	<p>Purchase of ICT Material As disclosed in note 11.4 to the financial statements the statement of receipts and payments reflects acquisition of non-financial assets of Kshs.158,264,472 (2020 – Kshs.109,190,111). The expenditure includes purchase of ICT material of Kshs.6,469,272. However, these items were not included in the assets register and ICT assets worth Kshs.5,171,900 purchased in financial year 2019-2020 were omitted from the summary of fixed assets in 2019/2020 as well as opening balance in the 2020-2021.</p>	<p>It is true that at the time of audit, the items were omitted from the summary of fixed assets in 2019/20.</p> <p>The items in question have since been included in the asset register. The asset register is subject to continuous update. Attached is the assets register containing all ICT equipment procured under the Kenya Covid-19 Health Emergency Project (C-HERP).</p>	Resolved	



Name

Susan Mochache, CBS
 Principal Secretary



Name

Dr. Anne Ng'ang'a
 Project Coordinator

14. Annexes

- i. Pending bills schedule
- ii. Bank Reconciliations statement as at 30th June 2022
- iii. Special Deposit Account(s) reconciliation statement(s)
- iv. Board of survey report
- v. Trial balance

ANNEX 1

CHERP PENDING BILLS FOR YEAR 2021/2022

SN	DEPARTMENT	PAYEE	PARTICULARS	AMOUNT
1	CHERP	Foremost enterprises	Installation of Cold room	1,185,000.00
2	CHERP	Raid Investments	2 washing machine and 1 Laundry pressing	12,655,000.00
3	CHERP	Kenya institute of supplies management	Training services	1,740,000.00
4	CHERP	Legend Hotels Ltd	conference facility	213,500.00
5	CHERP	wood land hotels *	conference facility	1,068,100.00
6	CHERP	Lake Naivasha Resort	conference facility	383,800.00
7	CHERP	Astorian Grand Hotel	conference facility	414,000.00
8	CHERP	Boriana Hotel	conference facility	665,000.00
9	CHERP	Lake Naivasha Resort	conference facility	792,000.00
10	CHERP	Simba Hospitality	conference facility	195,000.00
11	CHERP	Safari ice	conference facility	93,000.00
12	CHERP	Ibis hotel	conference facility	70,600.00
13	CHERP	Nairobi pacific Hotel	conference facility	155,000.00
14	CHERP	Savys enterprises	Delivery of N95 Masks, Gloves and shoe covers	35,048,720.00
15	CHERP	Tyretec Ltd	conference facility	76,460.00
16	CHERP	Toyota Kenya Ltd	Service of GKB 841V	39,657.00
17	CHERP	Beisa Hotel	conference facility	120,000.00
18	CHERP	Nice Supermarket	conference facility	157,500.00
19	CHERP	Primate tours *	Provision of Air ticket	181,750.00
20	CHERP	Darad Hotel	conference facility	195,360.00
21	CHERP	cold springs hotel	conference facility	417,500.00
22	CHERP	Pine cone hotel	conference facility	345,000.00
23	CHERP	Lake Naivasha Resort*	conference facility	335,000.00
24	CHERP	Utanishi resorts	conference facility	509,600.00
25	CHERP	Legend hotel	conference facility	514,140.00
26	CHERP	Safari.com limited	KNBTS airtime	3,036,000.00

19/11/19

27	CHERP	Unique Queen co	Face masks,face shields ,coveralls,dust masks	8,929,400.00
28	CHERP	Tōyota Kenya Ltd	KNBTS Custimised Motor vehicles	15,029,000.00
29	CHERP	Gelian investment	conference facility	450,360.00
30	CHERP	Royal Dudu Hotel	conference facility	166,000.00
31	CHERP	Kerio view management	conference facility	135,000.00
32	CHERP	The VIC Hotel	conference facility	301,280.00
33	CHERP	Rainbow Ruiru Resort	conference facility	295,000.00
34	CHERP	Sabaki Ventures	conference facility	420,000.00
35	CHERP	Medlan enterprises	medical gas installation	14,906,000.00
36	CHERP	Jakasa Kenya ltd	Medical gas pipe installation	17,488,303.84
37	CHERP	Elton design	Medical gas installation	11,093,550.00
38	CHERP	Eat and tell café	Catering services	378,000.00
39	CHERP	joeran enterprises	supply and delivery of SGBV Forms	3,958,000.00
40	CHERP	Maricom merchandazizers	Barcode scanners,normal printers,printer ribbons and labels	25,537,000.00
41	CHERP	Ocean bays investment	Medical gas installation IN kaGUNDO LEVEL IV	11,582,020.00
42	CHERP	Ocean bays investment	Medical Gas Installation in Ngong Level IV	14,391,640.00
43	CHERP	G4S Kenya ltd	Courier service	268,910.00
44	CHERP	Belsa Hotel	conference facility	120,000.00
45	CHERP	Woodland hotel	conference facility	1,068,100.00
46	CHERP	KNH infectious consultancy service	Newspaper advertise	366,558.00
				187,481,808.84

ANNEX II

ANNEX II

COVID-19 HEALTH EMERGENCY RESPONSE PROJECT(KES)

WORLD BANK PROJECT

F.O 30

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30th JUNE , 2022

Account Number: 1000446684

	KSHS.	KSHS.	KSHS.
Balance as per Bank certificate			258,513,454.4
<i>Less:-</i>			
1. Payments in Cash Book not	197,231,977.65		
2. Receipts in Bank Statement	261,000.00		197,492,977.65
<i>Add:-</i>			
3. Payments in Bank	1,342,064.75		
yet recorded in Bank	71,250.00		1,413,314.75
Balance as per Cash Book			62,433,791.50

<i>[Signature]</i>	<i>[Designation]</i>	<i>[Date]</i>
Signature	Designation	Date

1. Payments in Cash Book not yet recorded in the Bank Statement (Unpresented Cheques).

Date	Cheque No.	Payee	Amount
30-Jun-20		SBM Bank	70,000.00
3-Sep-20		DTB	75,000.00
10-Oct-20		KRA	412,500.00
13-Nov-20		KRA	206,250.00
29-Apr-21		INCOME TAX PAYEE	198,750.00
30-Jun-21		VAT	4,608.60
1-Oct-21	75	REUBEN KROP	35,600.00
8-Oct-21	134	INCOME TAX	191,250.00
29-Nov-21	270	INCOME TAX	548,500.00
1-Nov-21	189	INCOME TAX	655,625.00
10-Nov-21	210	INCOME TAX	78,125.00
24-Dec-21	329	KRA	191,250.00

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23-Jan-22	325	KRA	234,375.00
23-Jan-22	323	KRA	271,250.00
24-Dec-21	328	KRA	548,500.00
28-Jan-22	422	DIAMOND TRUST BANK	71,250.00
20-Jan-22	1342	KRA	191,250.00
28-Jan-22	423	KRA	536,250.00
4-Feb-22	461	NATIONAL BANK	35,625.00
28-Mar-22	697	KRA	49,491.15
28-Mar-22	697	KRA	86,114.60
28-Mar-22	697	RETENTION	287,048.70
1-Apr-22	700	KRA	521,250.00
17-May-22	860	KRA	1,627.60
11-May-22	831	KRA	123,000.00
17-May-22	2054	KRA	204,014.50
30-Jun-22	1174	TRFS Payments	862.05
30-Jun-22	1120	TRFS Payments	1,303.45
30-Jun-22	1175	TRFS Payments	1,448.30
30-Jun-22	1121	TRFS Payments	1,955.15
30-Jun-22	1176	TRFS Payments	1,963.80
30-Jun-22	1177	TRFS Payments	1,991.40
30-Jun-22	1122	TRFS Payments	2,112.05
30-Jun-22	1162	TRFS Payments	2,155.15
30-Jun-22	1137	TRFS Payments	2,224.15
30-Jun-22	1123	TRFS Payments	2,250.00
30-Jun-22	1124	TRFS Payments	2,487.95
30-Jun-22	1125	TRFS Payments	2,586.20
30-Jun-22	1111	TRFS Payments	2,652.60
30-Jun-22	1126	TRFS Payments	2,689.65
30-Jun-22	1138	TRFS Payments	2,715.50
30-Jun-22	1139	TRFS Payments	2,793.10
30-Jun-22	1112	TRFS Payments	2,801.70
30-Jun-22	1188	Outward RTGS Payment MT 103	3,048.30
30-Jun-22	1127	TRFS Payments	3,103.45
30-Jun-22	1140	TRFS Payments	3,103.45
30-Jun-22	1141	TRFS Payments	3,180.50
30-Jun-22	1164	TRFS Payments	3,206.90
30-Jun-22	1128	TRFS Payments	3,258.60
30-Jun-22	1129	TRFS Payments	3,267.25
30-Jun-22	1189	TRFS Payments	3,434.50
30-Jun-22	1113	TRFS Payments	3,475.85
30-Jun-22	1165	TRFS Payments	3,724.30
30-Jun-22	1130	TRFS Payments	3,801.70
30-Jun-22	1131	TRFS Payments	4,000.50
30-Jun-22	1143	TRFS Payments	4,034.50
30-Jun-22	1178	TRFS Payments	4,344.85
30-Jun-22	1145	TRFS Payments	4,741.40
30-Jun-22	1146	TRFS Payments	4,862.05
30-Jun-22	1147	TRFS Payments	5,258.60

30-Jun-22	1166	TRFS Payments	6,034.50
30-Jun-22	1148	TRFS Payments	7,013.80
30-Jun-22	1179	TRFS Payments	7,330.70
30-Jun-22	1149	TRFS Payments	7,344.85
30-Jun-22	1114	TRFS Payments	7,384.20
30-Jun-22	1167	TRFS Payments	7,543.10
30-Jun-22	1150	TRFS Payments	8,397.20
30-Jun-22	1180	TRFS Payments	8,448.30
30-Jun-22	1132	TRFS Payments	8,625.00
30-Jun-22	1151	TRFS Payments	9,419.30
30-Jun-22	1168	TRFS Payments	9,505.15
30-Jun-22	1152	TRFS Payments	9,594.85
30-Jun-22	1169	TRFS Payments	9,843.45
30-Jun-22	1133	TRFS Payments	10,043.10
30-Jun-22	1170	TRFS Payments	10,096.55
30-Jun-22	1153	TRFS Payments	10,560.35
30-Jun-22	1154	TRFS Payments	10,827.60
30-Jun-22	1155	TRFS Payments	11,163.80
30-Jun-22	1097	BEATRICE JERONO KIMETTO	14,700.00
30-Jun-22	1156	TRFS Payments	14,896.55
30-Jun-22	1158	TRFS Payments	18,818.95
30-Jun-22	1134	TRFS Payments	20,536.80
30-Jun-22	1171	TRFS Payments	22,894.85
30-Jun-22	1187	JECINTA WANGUI MUTHIGANI	31,500.00
30-Jun-22	1159	Outward RTGS Payment MT 102	37,698.30
30-Jun-22	1182	TRFS Payments	46,000.00
30-Jun-22	1530	NORTHERN GALAXY HOTEL	49,137.95
30-Jun-22	1135	Returned RTGS Payment	58,322.40
30-Jun-22	1173	TRFS Payments	58,795.60
30-Jun-22	1547	Johnbow Tours And Travel Limited	67,000.00
30-Jun-22	1184	CFC STANBIC BANK KENYA, LIMITE	71,250.00
30-Jun-22	1184	ABSA BANK KENYA PLC	71,250.00
30-Jun-22	1184	NATIONAL BANK	71,250.00
30-Jun-22	1120	DTB	71,250.00
30-Jun-22	1550	SOSA COTTAGES LTD	74,296.55
30-Jun-22	1687	LAWRENCE MWENDA NTIRITU	77,200.00
30-Jun-22	1542	UFANISI RESORTS LIMITED	82,551.70
30-Jun-22	1098	FRANCIS MUTISYA MUTIA	92,200.00
30-Jun-22	1173	TRFS Payments	102,304.35
30-Jun-22	1183	KRA	109,786.00
30-Jun-22	1121	ZEBU LODGES And LUXURY HOTEL	111,444.85
30-Jun-22	943	MEISSNER ENTERPRISES LTD	111,936.20
30-Jun-22	1177	BONTANA HOTEL	113,508.60
30-Jun-22	1001	PRIMATE TOURS	119,420.00
30-Jun-22	1122	THE KYAKA HOTEL LIMITED	120,387.95
30-Jun-22	1162	CITYGATE ENTERPRISES LIMITED	122,844.85
30-Jun-22	941	IMMACULATE TOURS AND TRAVEL	123,500.00
30-Jun-22	1059	SUN GLAM HOTEL LIMITED	126,775.85
30-Jun-22	941	Helsinki Hotel Nyamira Ltd	128,250.00

30-Jun-22	1009	HOTEL NOKRAS (K) LIMITED	141,812.05
30-Jun-22	942	FAMILY BANK LIMITED	142,500.00
30-Jun-22	1125	Riverside Inn Hotel Limited	147,413.80
30-Jun-22	1111	SUNSHINE HOTEL LIMITED	151,197.40
30-Jun-22	1060	ACACIA RESORT	153,310.35
30-Jun-22	1138	SEASONS GUEST HOUSE AND HOTEL	154,784.50
30-Jun-22	1092	PALM OASIS RESORT LIMITED	159,206.90
30-Jun-22	1112	TAIDYS RESTAURANT	159,698.30
30-Jun-22	942	Outward RTGS Payment MT 103	168,750.00
30-Jun-22	998	CHANG SIERRA SPRINGS LTD	173,751.70
30-Jun-22	1127	Allens Hotel	176,896.55
30-Jun-22	1140	KALYA INVESTMENTS LTD	176,896.55
16-Jun-22	1026	Outward RTGS Payment MT 102	181,034.50
30-Jun-22	1141	TEA TOT HOTEL LIMITED	181,289.50
30-Jun-22	1164	THE CRADLE LIMITED	182,793.10
30-Jun-22	1002	STARBUCKS HOTEL AND RESTAURANT	185,741.40
30-Jun-22	1129	Savannah Paradise Hotels Limited	186,232.75
30-Jun-22	1062	KRA	191,027.60
30-Jun-22	1189	EASTCOPE ENTERPRISES	195,765.50
30-Jun-22	1113	KITUI-MWINGI PARKSIDE MOTEL LIMITED	198,124.15
30-Jun-22	1064	Nextgo Agencies Ltd	212,000.00
30-Jun-22	1165	Rift Valley Hills Resort Limited	212,285.70
30-Jun-22	1130	SOSA COTTAGES LTD	216,698.30
30-Jun-22	1186	TRFS Payments	224,915.15
30-Jun-22	1131	Enchula Resort Limited	228,029.10
30-Jun-22	1143	SHAM EL SHEIKH RESORT PALACE	229,965.50
30-Jun-22	1144	GOLF HOTEL KAKAMEGA	240,000.00
30-Jun-22	1178	CALABASH HOTEL LIMITED	247,655.15
30-Jun-22	943	ANNE WAMBUI NGANG'A	252,000.00
30-Jun-22	1145	CIALA RESORT KENYA LIMITED	270,258.60
30-Jun-22	1146	Grand Oasis Resorts Limited	277,137.95
30-Jun-22	1018	CO-OPERATIVE BANK OF KENYA	285,000.00
30-Jun-22	1021	ATURKAN HOTEL	299,741.40
30-Jun-22	1075	GRACE ATIENO RABUT	304,340.00
30-Jun-22	1101	JOYCE KEMUNTO ONYANGO	306,860.00
30-Jun-22	1173	TRFS Payments	341,014.50
30-Jun-22	1166	Safari Ice Limited	343,965.50
30-Jun-22	1023	SARAFINA SIKWATA	368,320.00
30-Jun-22	1024	Outward RTGS Payment MT 103	391,352.40
30-Jun-22	1148	LYSAK HAVEN PARK HOTEL	399,786.20
30-Jun-22	1179	WOODLAND HOTELS LIMITED	417,849.30
30-Jun-22	1149	Kitui Mwingi Parkside Motel Limited	418,655.15
30-Jun-22	1114	LYSAK HAVEN PARK HOTEL	421,013.80
30-Jun-22	1167	Western Star Hotel Limited	429,956.90
30-Jun-22	941	BLUE LAKE AGENCIES	478,640.80
30-Jun-22	1180	SUN DEVELOPERS LIMITED	481,551.70
30-Jun-22	1132	SAROVA WHITESANDS BEACH RESORT	491,625.00
30-Jun-22	1090	MWERU HOTEL HOLDINGS LIMITED	536,900.70
30-Jun-22	1168	Lake Naivasha Resort Limited	541,794.85

30-Jun-22	1025	THE CRADLE LIMITED	546,905.15
30-Jun-22	1169	THE KYAKA HOTEL LIMITED	561,076.55
30-Jun-22	1009	KISUMU HOTEL(MASENO UNIVERS	572,456.90
30-Jun-22	1170	67 AIRPORT HOTEL	575,503.45
30-Jun-22	1153	KITUI PREMIER RESORT LTD	601,939.65
30-Jun-22	1154	SUN N SAND	617,172.40
30-Jun-22	941	BONTANA HOTEL	636,336.20
30-Jun-22	1183	RETENTION	636,758.75
30-Jun-22	942	CO-OPERATIVE BANK OF KENYA	712,500.00
30-Jun-22	1118	Outward RTGS Payment MT 102	818,620.65
30-Jun-22	1076	Lake Naivasha Resort Limited	849,103.45
30-Jun-22	941	KENYA COMMERCIAL BANK LIMIT	855,000.00
30-Jun-22	1077	Superex General Merchants Limited	1,065,000.00
30-Jun-22	1158	Lake Naivasha Resort Limited	1,072,681.05
30-Jun-22	1134	THE KYAKA HOTEL LIMITED	1,170,598.20
30-Jun-22		EQUITY BANK LIMITED	1,211,250.00
30-Jun-22	1115	ANN JEPTOO KIBICHII	1,242,400.00
30-Jun-22	1103	BEATRICE WANJIRU NGURE	1,289,400.00
30-Jun-22	1186	Outward RTGS Payment MT 102	1,304,508.00
30-Jun-22	1171	HOTEL WATERBUCK LIMITED	1,305,005.15
30-Jun-22	1104	AGNES WANDII KISUNGA	1,522,000.00
30-Jun-22	1105	RUTH NYAMBURA NGURE	1,825,800.00
30-Jun-22	1106	CHARLES MUTAHI NYAGA	1,849,800.00
30-Jun-22	1107	DADSON NDUGO MUNYIRI	1,855,800.00
30-Jun-22		Colkos Enterprises Limited	1,955,689.65
30-Jun-22	1108	STEPHEN MUYANGA MBUVI	1,997,800.00
30-Jun-22	1172	R H DEVANI LIMITED	2,025,537.90
30-Jun-22	1116	JACKSON NGECHU IRUNGU	2,097,000.00
30-Jun-22	1159	Davil Traders	2,148,801.70
30-Jun-22	1109	STELLAH ANYANGO ODUOGI	2,288,800.00
30-Jun-22	1181	Biosurgic(e.a) Limited	2,490,600.00
30-Jun-22	1160	RAIA INVESTMENTS	2,570,000.00
30-Jun-22	1182	Lake Naivasha Resort Limited	2,622,000.00
30-Jun-22	1173	MIVCOM AGENCIES	2,908,030.55
30-Jun-22	1135	THE KYAKA HOTEL LIMITED	3,324,377.60
30-Jun-22	1183	Jedcomm Communications Limited	5,430,014.95
30-Jun-22	1117	SAFARICOM LIMITED	5,708,000.00
30-Jun-22	1186	Magutu Provision Stores Limited	11,124,304.45
30-Jun-22	1118	ALLAKEN GENERAL MERCHANTS	46,661,379.35
30-Jun-22	1185	SURGIPATH SERVICES (EA) LTD	55,473,671.80
30-Jun-22		U/C	583.75
30-Jun-22		U/C	2.00
			197,231,977.65

2. Receipts in the Bank Statement not yet recorded in the Cash Book			
Date	Cheque No.	Payee	Amount
27-Jul-21		Inward RTGS Payment MT 103	261,000.00
			<u>261,000.00</u>
3. Payments in Bank Statement not yet recorded in Cash Book			
Date	Cheque No.	Payee	Amount
25-Jan-21		GLADYS MOGOTU MUGAMBI	285,600.00
3-Feb-21		TRFS Payments	646,725.00
15-Jul-21	000770A	TRFS Payments	330,000.00
12-Jul-21		TRFS Payments	42,875.00
12-Jul-21		TRFS Payments	14,784.50
2-Sep-21	FT21245KCZ1	Withholding Tax	22,080.25
			<u>1,342,064.75</u>
4. Receipts in Cash Book not yet recorded in Bank Statement			
Date	Cheque No.	Particulars	Amount
30-Jun-22	MR	KCB	71,250.00
			<u>71,250.00</u>

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

July 29, 2022

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 340192

CERTIFICATE OF BALANCES

Customer : 120374

MINISTRY OF HEALTH

Balance Date: 30-Jun-22

Account No	Account Name	Currency	Balance
1000181478	REC-MINISTRY OF HEALTH	KES	511,845,346.02
1000181688	DEV-MINISTRY OF HEALTH	KES	556,931,493.90
1000182156	DEP-MINISTRY OF HEALTH	KES	244,057,877.31
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	7,424,327.20
1000298488	KENYA ITALY DEBT FOR DEV (KIDDP)	KES	30,112,829.40
1000313878	TRANSFORM.HEALTH SYST. UNIVERSAL C	KES	619,884,731.75
1000327979	DANIDA PRO SUP UNIV HEALTH CARE UHC	KES	0.00
1000328037	MINISTRY OF HEALTH EQUA FUND OPER	KES	583,596,177.65
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	986,272,499.40
1000446684	COVID 19 EMERGENCY RESPONSE PROJECT	KES	258,513,454.40
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	800,311,701.65
1000596562	DANIDA SUPPORTED PRI H C PROGRAMME	KES	1,624,992.00

Lawrence Rweria
Authorised Signatory
Banking Services Division

Joyce Nasieku
Authorised Signatory
Banking Services Division



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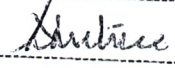
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ANNEX III

SPECIAL ACCOUNT STATEMENT	
For period ending	30th JUNE, 2022
Account No.	1000446366
Depository Bank	CENTRAL BANK OF KENYA
Address	CBK
Related Loan	COVID-19 EMERGENCY RESPONSE PROJECT
Credit Agreement	
Currency	EUR
Part A - Account Activity	
Beginning balance of 1st July, 2021 as per C.B.K. Ledger Account	6,600,000.00
Add:	
Total Amount deposited by World Bank	4,358,078.76
Total Interest earnings if deposited in account	
Total amount refunded to cover ineligible expenditure	
Deduct:	
Total amount withdrawn	6,600,000.00
Total service charges if not included above in amount withdrawn	
Ending balance on 30th June, 2022	4,358,078.76
AUTHORISED REPRESENTATIVE CENTRAL BANK OF KENYA	SIGNATURE: 
AUTHORISED REPRESENTATIVE EXTERNAL RESOURCES DEPARTMENT-TREASURY	DATE: 13-07-2022
	SIGNATURE: 
	DATE: 01-08-2022

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

ANNEX III

TAM.E.STMT.OF.ACCT.EPRM

Page 1 of 1

Results 1 - 2 of 2

Run Date: 13/07/2022
 CENTRAL BANK OF KENYA
 BANKI KUU YA KENYA
 P.O.BOX 60000-0200
 NAIROBI

Run Time: 07:30:09

STATEMENT OF ACCOUNT

PAGE NO : 1

ACCOUNT NUMBER : 1000446366

ACCOUNT TITLE : COVID-19 EMERGENCY RESPONSE PROJECT
 30/06/2022

STATEMENT PERIOD: From 01/07/2021 To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE
OPENING BAL :				6,600,000.00	
					Balance
1	29/10/2021	FT21302DJ5H6	FUNDING	0.00	4,358,078.76
2	04/01/2022	FT22004GJQX7	PA127387	-6,600,000.00	0.00
					4358078.76
					CLOSING BALANCE : 4358078.76

END OF ACCOUNT STATEMENT

Favourites

TAM E STMT OF ACCT EPRM

More Options
Clear Selection Find

Account equals 1000446366

Statement From equals 20210701

Statement To equals 20220630

TAM E STMT OF ACCT EPRM



Annex IV

REPUBLIC OF KENYA

F.O 51

Date 30/6/2022

Report of the Board of Survey on the Cash and Bank Balances of CHERP

Business on 30th June 2022 as at the close of

The Board, Consisting of (Names and Official titles)

1. _____
2. Alice Akinyi
3. Davidson Mung'ira

Assembled at the office CHERP OFFICE

At _____ (time) on the _____

And the following cash was produced:

Notes	sh	<u>NIL</u>
Silver	sh	<u>NIL</u>
Copper	sh	<u>NIL</u>
Cheque(as per details on reverse)	Sh.....	<u>NIL</u>
		<u><u>NIL</u></u>

It was overserved that cheques amounting to shs.....NIL.....cts.....
Had been oh hand for more than 14 days prior to the date of survey

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

The cash Book reflected the following balances as at the close of business on the

Cash on hand Sh.....	<u>NIL</u>
Bank Balance Sh.....	<u>62 433 791.50</u>
		<u><u>62 433 791.50</u></u>

The Bank Certificate of Balances showed a sum of Shs.
.....ctsFifty Six(Sh.....) cts

Standing to the credit account on 258 513 454.40

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

ChairPerson

Member of the Board

Member of the Board

Member of the Board

Date 1/7/2022

PAYMENTS

Amnet IV⁴⁹

F.O. 26 (Small)

To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh.	cts.	Sh.	cts.	Sh.	cts.
Bd Bif									11883	09460
Northwide Tech Tax (00030A)			508A						1718	4205
W/Tax "			//						996	68400
Colka Kut Ltd NTA (00052)			1096						3431	035
Tech W/C Pk 784)			926						583	75
(PV 1114) UIC			1114						2	00
NCBA P		001189	1						135	00000
									120	10951675
									62	43379150
									182	59930825

Bd Cfd

BOARD OF
SURVEY
CARRIED OUT
D/N 01/12/2022

checked by

- 1.
2. Alice Akinyi *Aj*
3. Nadim Mumin *NM*

Annex IV

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

July 29, 2022

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 340192

CERTIFICATE OF BALANCES

Customer : 120374

MINISTRY OF HEALTH

Balance Date: 30-Jun-22

Account No	Account Name	Currency	Balance
1000181478	REC-MINISTRY OF HEALTH	KES	511,845,346.02
1000181688	DEV-MINISTRY OF HEALTH	KES	556,931,493.90
1000182156	DEP-MINISTRY OF HEALTH	KES	244,057,877.31
1000182601	CBK165-MINISTRY OF HEALTH	KES	0.00
1000198858	E.A PUBLIC HEALTH LAB. NETWORK PROJ	KES	50.11
1000258756	EA CENT.OF EXC.-SKILL,ED -BIOMED S	KES	7,424,327.20
1000298488	KENYA ITALY DEBT FOR DEV (KIDDP)	KES	30,112,829.40
1000313878	TRANSFORM.HEALTH SYST. UNIVERSAL C	KES	619,884,731.75
1000327979	DANIDA PRO SUP UNIV HEALTH CARE UHC	KES	0.00
1000328037	MINISTRY OF HEALTH EQUA FUND OPER	KES	583,596,177.65
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	986,272,499.40
1000446684	COVID 19 EMERGENCY RESPONSE PROJECT	KES	258,513,454.40
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	800,311,701.65
1000596562	DANIDA SUPPORTED PRI H C PROGRAMME	KES	1,624,992.00

Lawrence Rweria
Authorised Signatory
Banking Services Division

Joyce Nasieku
Authorised Signatory
Banking Services Division

11. 15. 1974



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Annex IV

REPUBLIC OF KENYA

F.O 51

Date 30/6/2022

Report of the Board of Survey on the Cash and Bank Balances of.....

.....as at the close of

Business on..... 30th June 2022.....

The Board, Consisting of (Names and Official titles)

1.
2. Alice Adinyi
3. Nadson Mungiri

Assembled at the office CHERP OFFICE

At (time) on the

And the following cash was produced:

Notes	sh	<u>NIL</u>
Silver	sh	<u>NIL</u>
Copper	sh	<u>NIL</u>
Cheque(as per details on reverse)	Sh.....	<u>NIL</u>
		<u>NIL</u>

It was overserved that cheques amounting to shs..... NIL cts.....

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

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

The cash Book reflected the following balances as at the close of business on the

Cash on hand Sh.....	<u>NIL</u>
Bank Balance Sh.....	<u>332,981,233.75</u>

The Bank Certificate of Balances showed a sum of Shs.

800,211,701.65 cts Fifty Six (Sh.....) cts

Standing to the credit account on

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

ChairPerson

AJ

Member of the Board

AB

Member of the Board

Member of the Board

Date 1/7/2022

Annex V

Annex V		
CHERP 2021-2022 Trial Balance		
for the year ended 30th June 2022		
Expenses		
Compensation to employees	241,631,465.00	241,631,465.00
Communication	8,645,000.00	
Domestic Travel	293,082,937.85	
Printing, advertising and information s	46,041,460.00	
Training	1,705,938.65	
Hospitality	34,404,232.35	
Fuel	5,754,441.50	
Specialized services	596,810,379.40	986,444,389.75
Acquisition of Assets	265,226,611.30	265,226,611.30
Grand total		1,493,302,466.05

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