

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**



THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 29 NOV 2024

TABLED BY: HON. NAOMI WARD, MP  
CLERK-AT-THE-TABLE: VIVIAN WAMBUI

DAY: FEB

OF  
**THE AUDITOR-GENERAL**  
ON

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

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

**MINISTRY OF HEALTH**



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

**IMPLEMENTING ENTITY: STATE DEPARTMENT FOR MEDICAL SERVICES**

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

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

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

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

***TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT***  
***Reports and Financial Statements***  
***For the financial year ended June 30, 2024***

**TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT**  
**Reports and Financial Statements**  
**For the financial year ended June 30, 2024**

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# ***TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT***

## ***Reports and Financial Statements***

***For the financial year ended June 30, 2024***

### **1. Acronyms and Glossary of Terms**

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

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

### **2.1 Name and registered office**

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

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

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

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

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

Telephone: (254) -020-2717077

E-mail: [ps@health.go.ke](mailto:ps@health.go.ke)

Website: [www.health.go.ke](http://www.health.go.ke)

### **2.2 Project Information**

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

**TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT**  
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**2.3 Project Overview**

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

**2.4 Bankers**

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

**2.5 Auditors**

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

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**2.6 Roles and Responsibilities**

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

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

**TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT**

**Reports and Financial Statements**

**For the financial year ended June 30, 2024**

**2.7 Funding summary**

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

Below is the funding summary:

**A. Source of Funds**

Source funds	Donor Commitment-		Amount received to date – (30 06 2024)		Undrawn balance to date (30 06 2024)	
	<i>Donor currency</i>	<i>KShs</i>	<i>Donor currency</i>	<i>KShs</i>	<i>Donor currency</i>	<i>KShs</i>
	<i>(A)</i>	<i>(A')</i>	<i>(B)</i>	<i>(B')</i>	<i>(A)-(B)</i>	<i>(A')-(B')</i>
<b>(i) Grant</b>						
TF – A 2561	40,000,000	4,120,000,000	27,841,669	2,882,666,297	12,158,331	1,237,333,703
TF – A 2792	1,100,000	114,400,000	1,038,371	113,752,523	61,629	647,477
<b>(ii) Loan</b>						
IDA - 58360	150,000,000	15,450,000,000	145,110,039	15,373,093,018	4,889,961	76,906,982
Other Transfers				25,691,553		25,691,553
<b>Total</b>	<b>191,100,000</b>	<b>19,684,400,000</b>	<b>173,990,079</b>	<b>18,395,203,391</b>	<b>17,109,921</b>	<b>1,340,579,715</b>

**B. Application of Funds**

Source funds	Amount received to date – (30 <sup>th</sup> June 2024)		Cumulative amount paid to date – (30 <sup>th</sup> June 2024)		Unutilised balance to date (30 <sup>th</sup> June 2024)	
	<i>Donor currency</i>	<i>KShs</i>	<i>Donor currency</i>	<i>KShs</i>	<i>Donor currency</i>	<i>KShs</i>
	<i>(A)</i>	<i>(A')</i>	<i>(B)</i>	<i>(B')</i>	<i>(A)-(B)</i>	<i>(A')-(B')</i>
<b>(i) Grant</b>						
TF – A 2561	27,841,669	1,365,906,618	27,841,669	2,882,666,297	0	0
TF – A 2792	1,038,371	113,752,523	1,038,371	113,752,523	0	0
<b>(ii) Loan</b>						
IDA - 58360	145,110,039	16,889,852,697	145,110,039	15,373,093,018	0	0
Other Transfers		25,691,553		25,691,553		0
<b>Total</b>	<b>173,990,079</b>	<b>18,395,203,391</b>	<b>173,990,079</b>	<b>18,395,203,391</b>	<b>0</b>	<b>0</b>

**2.8 Summary of Overall Project Performance:**

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

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

**2.9 Summary of Project Compliance:**

The project complied with applicable laws and regulations, and essential external financing agreements/covenants and this helped us to achieve the objectives set. The execution of the Procurement Plan was done in accordance with the World Bank's Procurement guidelines for Goods, Works and Services, PPADA, 2015 revised in 2022 and PPADR Regulations, 2016 revised in 2020, the THS Project procurement manual and the provisions stipulated in the Legal Agreement and Grant Agreements.

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**Reports and Financial Statements**

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**3. STATEMENT OF PERFORMANCE AGAINST PROJECTS PREDETERMINED OBJECTIVES**

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

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

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

**Progress on attainment of Strategic development objectives**

	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
1	<b>Improve the delivery, utilization, and quality of PHC services at the county level with a focus on RMNCAH.</b>	<p>Increased no. Of children under 1yr who had received third dose of pentavalent vaccine</p> <p>Increased number of women attending at least 4 ANC visits</p> <p>Pregnant women attending ANC supplemented with IFA (Percentage)</p>	<p>The year’s average for penta 3 coverage was 78.9%; skilled birth delivery year’s coverage stood at 67.4%; the fourth antenatal care year’s coverage was 48.4% and the family planning coverage stood at 44.4 %.</p>	<p>Increased immunization of children, attained 84.9% against the set target of 84%</p> <p>Continued increase in women attending ANC visits attained 52% against the set target of 52%</p> <p>Continued increase in women attending ANC supplemented with IFA attained 74.3% against the set target of 73%</p>

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2	<b>Cross county and intergovernmental Collaboration and Project Management</b>	Mombasa County and Ministry of Education  Embu and Kirinyaga Counties and Kenya National Blood Transfusion Service	Improvement of quality ASRH services with specific interest to young mothers in school and community level. Increase access to youth friendly services in every sub county. Strengthening Blood transfusion services	-6 youth friendly centres already established. -Purchased equipments eg video to capture and highlight departmental activities. -Free sanitary pads to schools. -Reduced maternal deaths occasioned by blood shortage. -Establishment of satellite blood bank.
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**4. ENVIRONMENTAL AND SUSTAINABILITY REPORTING**

**1. Sustainability strategy and profile**

To ensure sustainable financing and support of the implemented activities, County governments were facilitated to develop transition plans through the healthcare financing TA support to 47 counties under the World Bank’s Kenya Accountable Devolution Program (KADP).

Government has enacted health financing laws (Facilities Improvement Fund (FIF) Act) that will ensure that revenue generated from health facilities is ring fenced for the facility improvement. In addition, the Primary Health Care Act will facilitate payment of monthly stipends to community health volunteers/promoters CHV(P)s and the Social health insurance Act – will increase funding to the health facilities and provide for equitable access and affordable health services to its citizens.

To increase domestic financing for RMNCAH strategic commodities, GOK has allocated USD 10.2 million for procurement of RH commodities including FP commodities (Budget FY 2022/2023) and committed to gradually increase the domestic funding as captured in the budget estimates for subsequent years. The Ministry established family planning logistics technical working groups that reviews the family planning supply chain requirements and coordinate absorption of family planning services.

**2. Environmental performance**

Major achievements of environmental safeguards included; Trained Health care workers and health care waste handlers on health care waste management, Provided health care waste segregation equipment and consumables such as health care waste bins, bin liners, Personal Protective Equipment (PPE), transportation trollies, Facilitated the transportation of health care waste from point of generation to incineration sites by use of procured health waste transportation vehicles (Kilifi, Nairobi), Promoted health care waste incineration by procuring and installation of incinerators in counties (Lamu, Kilifi, Mandera) which were assessed and cleared by NEMA and licenses issued, and Improved health infrastructure (health facilities) in counties through minor repairs and renovations.

**3. Employee welfare**

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

**4. Market place practices-**

**a) Responsible Supply chain and supplier relations-**

Procurement was essential in meeting the operational requirements of the Project Management Team by providing goods and services as and when required, managing the Procurement process efficiently and effectively by obtaining the best value for money, Striving for Quality and Cost-maximize costs while still meeting quality requirements and needs of the internal (PMT) and external clients and Reducing and minimizing risk during implementation. Procurement planning process was done through identification and consolidation of operational requirements of the Project Management team and determining the time frames for their procurement.

**b) Responsible ethical practices**

- Continuous updating of the supplier register by registration of all qualified suppliers
- Ensure confidentiality is maintained during a procurement process. If Any information is to be given, ensure it is shared to all participating suppliers during a procurement process.
- The organization is a government entity and serves and treats all its clients equally.

**c) Regulatory impact assessment**

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

**5. Community Engagements-**

Major Achievements and results realized through implementation of the VMGPs (Vulnerable and Marginalized Groups)included: Improved demand and utilization of Primary health Care services especially RMNCAH services; Improved Equity in health

**TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT**

**Reports and Financial Statements**

**For the financial year ended June 30, 2024**

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service delivery to the Vulnerable and Marginalized communities; Increased empowerment of VMG groups on their community/constitutional rights; Through Citizen engagement with VMGs, led to improvement in addressing negative and limiting sociocultural and religious beliefs and practices including Female genital Mutilation (FGM), early marriages and teenage pregnancies (Tana River, Kisumu, Migori); Increased number of health care workers from VMG communities through training of nurses from VMG communities; Improved health infrastructure of VMG serving health facilities which promoted access, utilization and quality of PHC services; and Strengthened referral system through procurement of ambulances for VMG serving health facilities.

**5. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES**

The Principal Secretary for the State Department for Medical Services and the Project Manager for Transforming Health Systems for Universal Care – (THS – UC Project) Secretariat are responsible for the preparation and presentation of the Project’s financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year ended June 30, 2024. 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 State Department for Medical Services and the Project Manager for Transforming Health Systems for Universal Care – (THS – UC Project) Secretariat accept responsibility for the Project’s financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The Principal Secretary for the State Department for Medical Services and the Project Manager for Transforming Health Systems for Universal Care – (THS – UC Project) Secretariat are of the opinion that the Project’s financial statements give a true and fair view of the state of Project’s transactions during the financial year ended June 30, 2024 and of the Project’s financial position as at that date. The Principal Secretary for the State Department for Medical Services and the Project Manager for Transforming Health Systems for Universal Care – (THS – UC Project) Secretariat further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

The Principal Secretary for the State Department for Medical Services and the Project Manager for Transforming Health Systems for Universal Care – (THS – UC Project) Secretariat confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

**TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT**

**Reports and Financial Statements**

**For the financial year ended June 30, 2024**

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**Approval of the Project financial statements**

The Project financial statements were approved by The Principal Secretary for the State Department for Medical Services and the Project Manager for Transforming Health Systems for Universal Care (THS – UC Project) Secretariat on 29<sup>th</sup> October 2024 and signed by them.



.....  
**Name:** Harry Kintai, (CBS)  
**Principal Secretary**



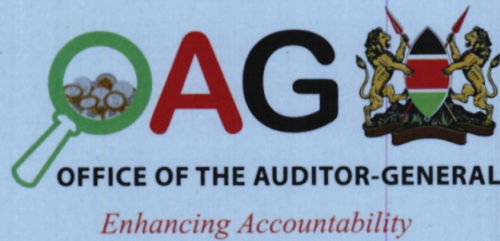
.....  
**Name:** Dr Isaac Kimani  
**Project Manager**



.....  
**Name:** Caroline Wanjiru Ndungu  
**Project Accountant**  
**ICPAK Member No: 9040**

# REPUBLIC OF KENYA

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NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE (THS-UC) PROJECT GRANT IDA CREDIT NO.5836 - KE, TFOA2561, TFOA2792 AND CR. P152394 FOR THE YEAR ENDED 30 JUNE, 2024 - MINISTRY OF HEALTH**

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, is effective in use of resources, or that its internal control, 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 Transforming Health Systems for Universal Care (THS-UC) Project Grant IDA Credit No.5836 - KE, TFOA2561,

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*Report of the Auditor-General on Transforming Health Systems for Universal Care (THS-UC) Project Grant IDA Credit No.5836 - KE, TFOA2561, TFOA2792 and Cr. P152394 for the year ended 30 June, 2024 - Ministry of Health*

TFOA2792 and Cr. P152394 - Ministry of Health set out on pages 1 to 26, which comprise the statement of financial assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Transforming Health Systems for Universal Care (THS-UC) Project Grant IDA Credit No.5836 - KE, TFOA2561, TFOA2792 and Cr. P152394 as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Grant Agreement No.5836-KE, TFOA2561 and TFOA2792 dated 04 July, 2016 between International Development Association and the Republic of Kenya.

### **Basis for Qualified Opinion**

#### **Un-Surrendered Cash and Cash Equivalents**

The statement of financial assets reflects nil bank balance as disclosed in Note 12.8 to the financial statements. However, the summary of County disbursements as at 30 June, 2024 provided for audit revealed cash balances of Kshs.47,883,457 held in 30 counties which was not surrendered to the Project bank account. Management did not offer satisfactory explanations as to why the funds remained un-surrendered despite these project having ended on 30 September, 2023. Analysis of the un-surrendered balances for six (6) sampled Counties revealed total balance of Kshs.3,880,935 as per certificate of bank balances while the Project's disbursement schedule reflected balance of Kshs.29,454,208 resulting to an unexplained variance of Kshs.25,573,273.

In the circumstances, the accuracy and completeness of reported nil bank balance as 30 June, 2024 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Transforming Health Systems for Universal Care (THS-UC) Project Grant IDA Credit No.5836 - KE, TFOA2561, TFOA2792 and Cr. P152394 Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Key Audit Matters**

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

## **Other Matter**

### **Unresolved Prior Year Matter**

In the audit report of the previous year, an issue was raised under the report on the effectiveness of internal controls, risk management and governance. However, Management had not resolved the issues or given any explanation for failure to implement the recommendation.

## **Other Information**

### **Conclusion**

The Management is responsible for the other information set out on page iv to xv which comprise of Project Information and Overall Performance, Statement of Performance Against Project's Predetermined Objectives, Environmental and Sustainability Reporting and Statement of Project Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

## **Basis for Conclusion**

### **Unachieved Project Objectives**

The financial statements under source of funds information at page vii reflects an amount of Kshs.1,340,579,715 in respect of undrawn fund balance. The amount is indicative of the unimplemented project activities as at the date of project end on 30 September, 2023. As a result, the objective of the project objective of to improving the utilization and quality of Primary Health Care (PHC) services may not have been realized.

In connection with my audit on the Project's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. Except for the effects of the matter described in the Basis for Conclusion on other information, I confirm that other information is not materially misstated.

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

### **Conclusion**

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

## **Basis for Conclusion**

### **Unauthorized Expenditure**

The statement of comparative budget and actual amounts reflects nil final receipts and expenditure budgets. However, the statements also I reflects actual receipts and expenditure of Kshs.25,691,553 and Kshs.314,923,413 respectively indicative of unauthorized expenditure, contrary to Section 68(2)(h) of the Public Finance Management Act, 2012 which requires an accounting officer to prepare estimates of expenditure and revenues of the entity in conformity with its strategic plan.

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

The audit was conducted in accordance with ISSAIs 3000 and 4000. The Standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the matter described in the Basis for Conclusion on the Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

## **Basis for Conclusion**

### **Incomplete Fixed Asset Register and Failure to Handover Project Assets**

The statement of receipts and payments and as disclosed in Note 12.6 reflects cumulative expenditure of Kshs.166,495,025 on acquisition of non-financial assets and as further reflected in Annex 3 of the summary of fixed assets register. However, the fixed asset register does not include the acquisitions made during the year amounting to Kshs.6,931,260. Further there was no handing over report for the project assets provided for audit review despite the Project having closed on 30 September, 2023.

In the circumstances, the internal controls over the management of the Project's assets could not be confirmed.

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

## REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

### **Conclusion**

As required by the International Development Association, I report based on my audit that I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit. In my opinion:

- i. Information given in the Management report on pages iv to xv is consistent with the financial statements;
- ii. 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.

### **Basis for Conclusion**

The International Development Association requires that, I report on the legal or regulatory requirements, or on performance information disclosed. These matters require expressing a separate opinion as to the Projects' compliance with laws and regulations. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

The 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 controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Project's ability to continue to sustain 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 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 comply with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Project's financial reporting process, reviewing the effectiveness of how Management monitors compliance

with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

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

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

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

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

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

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**31 October, 2024**

**TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT**

**Reports and Financial Statements**

**For the financial year ended June 30, 2024**

**7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2024**

		KShs	KShs	TOTAL	KShs	KShs		KShs
	Note	Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payment controlled by the entity	Restatement of Receipts and payment for 22/23	Total	Cumulative to-date (From inception)
		<b>2023-2024</b>			<b>2022-2023</b>			
<b>RECEIPTS</b>								
Grants from external development partners	12.1				151,812,000	151,812,000	151,812,000	1,479,659,141
Loan from external development partners	12.3							16,889,852,697
Miscellaneous Receipts	12.2	25,691,553		25,691,553				25,691,553
<b>TOTAL RECEIPTS</b>		<b>25,691,553</b>		<b>25,691,553</b>	<b>151,812,000</b>	<b>151,812,000</b>	<b>151,812,000</b>	<b>18,395,203,391</b>
<b>PAYMENTS</b>								
Compensation of employees	12.4	4,316,184		4,316,184	6,364,198	6,364,198	6,364,198	54,600,186
Purchase of goods and services	12.5	253,509,080		253,509,080	338,582,581	334,181,681	334,181,681	4,783,578,728
Acquisition of non-financial assets	12.6	6,931,260		6,931,260	8,590,178	12,991,078	12,991,078	166,495,025
Transfers to other government entities	12.7	50,166,889		50,166,889				13,390,529,452
<b>TOTAL PAYMENTS</b>		<b>314,923,413</b>		<b>314,923,413</b>	<b>353,536,957</b>	<b>353,536,957</b>	<b>353,536,957</b>	<b>18,395,203,391</b>
<b>SURPLUS/(DEFICIT)</b>		<b>(289,231,860)</b>		<b>(289,231,860)</b>	<b>(201,724,957)</b>	<b>(201,724,957)</b>	<b>(201,724,957)</b>	<b>0</b>

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

.....  
Name: Harry Kimtai, (CBS)

Principal Secretary

.....  
Name: Dr Isaac Kimani

Project Manager

.....  
Name: Caroline Wanjiru Ndungu

Project Accountant

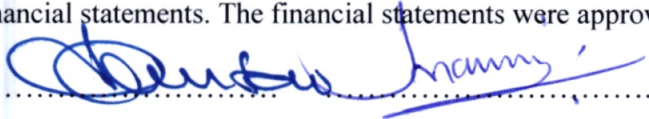
ICPAK Member No: 9040

**TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT**  
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**for the financial year ended June 30, 2024**

**8. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2024**

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	12.8	0.00	281,928,360
<b>Total Cash and Cash Equivalents</b>			<b>281,928,360</b>
Accounts receivables – Imprest and Advances	12.10	0.00	7,303,500
<b>TOTAL FINANCIAL ASSETS</b>			<b>289,231,860</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	12.11	289,231,860	490,956,817
Surplus/(Deficit) for the year		(289,231,860)	(201,724,957)
<b>NET FINANCIAL POSITION</b>		<b>0.00</b>	<b>289,231,860</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 29/10/24 2024 and signed by:



Name: Harry Kimtai, (CBS)

Principal Secretary

Name: Dr Isaac Kimani

Project Manager



Name: Caroline Wanjiru  
Ndungu

Project Accountant


ICPAK Member No: 9040


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**9. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30TH JUNE 2024**

Description	Notes	2023-2024	2022-2023	Restated 2022-2023
		Kshs	Kshs	
<b>Receipts for operating activities</b>				
Proceeds from domestic and foreign grants	12.1		151,812,000	151,812,000
Miscellaneous Receipts	12.2	25,691,553		
<b>Payments for operating activities</b>				
Compensation of employees	12.4	(4,316,184)	(6,364,198)	(6,364,198)
Use of goods and services	12.5	(253,509,080)	(338,582,581)	(334,181,681)
Transfers to other government entities	12.7	(50,166,889)		
Changes in Imprests & Advances	12.12	7,303,500	(5,528,600)	(5,528,600)
<b>Net Cash flows from Operating Activities</b>		<b>(274,997,100)</b>	<b>(198,663,379)</b>	<b>(194,262,479)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>				
Acquisition of Assets	12.6	(6,931,260)	(8,590,178)	(12,991,078)
<b>Net cash flows from Investing Activities</b>		<b>(6,931,260)</b>	<b>(8,590,178)</b>	<b>(12,991,078)</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>				
Loan from external development partners	12.3			
<b>Net cash flow from financing activities</b>				
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(281,928,360)</b>	<b>(207,253,557)</b>	<b>(207,253,557)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>281,928,360</b>	<b>489,181,917</b>	<b>489,181,917</b>
<b>Cash and cash equivalent at END of the year</b>		<b>0.00</b>	<b>281,928,360</b>	<b>281,928,360</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 29/10/2024 and signed by:

  
Principal Secretary  
Name: Harry Kimtai, (CBS)  
Date

  
Project Manager  
Name: Dr Isaac Kimani  
Date

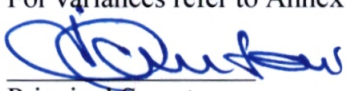
  
Project Accountant  
Name: Caroline Wanjiru Ndungu  
Date 29/10/24  
ICPAK Member No: 9040


**TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE PROJECT**  
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**For the financial year ended June 30, 2024**

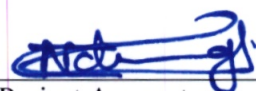
**10. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2024**

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>Receipts</b>						
Grants from external development partners	600,000,000	(600,000,000)	0		0	
Loan from external development partners					0	
Miscellaneous Receipts				25,691,553	(25,691,553)	
<b>Total Receipts</b>	<b>600,000,000</b>	<b>(600,000,000)</b>	<b>0</b>	<b>25,691,553</b>	<b>(25,691,553)</b>	
<b>Payments</b>						
Compensation of employees	0		0	4,316,184	(4,316,184)	
Purchase of goods and services	0		0	253,509,080	(253,509,080)	
Acquisition of non-financial assets	0		0	6,931,260	(6,931,260)	
<b>Transfers to other Govt entities</b>	<b>0</b>		<b>0</b>	<b>50,166,889</b>	<b>(50,166,889)</b>	
<b>Total Payments</b>	<b>0</b>		<b>0</b>	<b>314,923,413</b>	<b>(314,923,413)</b>	
<b>Surplus/deficit</b>				<b>(289,231,860)</b>		

For variances refer to Annex 2 on pg 27

  
Principal Secretary  
Name: Harry Kintai, (CBS)  
Date

  
Project Manager  
Name: Dr Isaac Kimani  
Date

  
Project Accountant  
Name: Caroline Wanjiru Ndungu  
Date 29/10/24  
ICPAK Member No: 9040

## **11. SIGNIFICANT ACCOUNTING POLICIES**

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

### **11.1 Basis of Preparation**

#### **11.1.1 Statement of compliance and basis of preparation**

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

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

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

#### **11.1.2 Reporting entity**

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

#### **11.1.3. Reporting currency**

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

## **11.2 Significant Accounting Policies**

### **a) Recognition of receipts**

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

#### **• Transfers from the Exchequer**

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

#### **• External Assistance**

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

##### **Donations and grants**

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

##### **Proceeds from borrowing**

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

##### **Undrawn external assistance**

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

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- **Other receipts**

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

**b) Recognition of payments**

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

- **Compensation of employees**

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

- **Use of goods and services**

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

- **Interest on borrowing**

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

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

• **Acquisition of fixed assets**

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

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

**c) In-kind donations**

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

**d) Cash and cash equivalents**

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

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imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

**Restriction on cash**

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

**e) Accounts receivable**

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

**f) Pending bills**

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

**g) Budget**

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

A high-level assessment of the Project's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**h) Third party payments**

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

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

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**i) Exchange rate differences**

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

**j) Comparative figures**

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

**k) Subsequent events**

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

**l) Errors**

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

**12. NOTES TO THE FINANCIAL STATEMENTS**

**12.1 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

During 12 months to 30 June 2024 we received grants from donors as detailed in the table below:

Description		FY 23/24				FY 22/23	Cumulative to-date (from inception)
Name of Donor	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment *	Total receipts	Total receipts	Kshs
			Kshs	Kshs	Kshs		
<b>Grants Received from organizations</b>							
<b>Global Financing Facility</b>						151,812,000	1,365,906,618
<b>Policy &amp; Human Resources Dvnt Fund</b>							113,752,523
<b>Total</b>						<b>151,812,000</b>	<b>1,479,659,141</b>

**12.2 Transfers from Government entities**

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

Description	FY 23/24	FY 22/23	Cumulative to-date (from inception)
	Kshs	Kshs	Kshs
<b>Other transfers from government entities-Counties</b>			
<i>Transzoia County</i>	639		639
<i>Taita Taveta County</i>	398,529		398,529
<i>Nyamira County</i>	1,531,302		1,531,302
<i>Kericho County</i>	1,646,862		1,646,862

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Kilifi County	1,402,729		1,402,729
Elgeyo Marakwet County	11,420		11,420
KEMSA	18,449,041		18,449,041
Nyeri County	2,231,580		2,231,580
Laikipia County	18,825		18,825
Kiambu County	626		626
<b>Total</b>	<b><u>25,691,553</u></b>		<b><u>25,691,553</u></b>

**12.3 LOAN FROM EXTERNAL DEVELOPMENT PARTNERS**

During the 12 months to 30 June 2024 we received funding from development partners in form of Loans negotiated by the National Treasury donors as detailed in the table below:

Description	FY 23/24					FY 22/23	Cumulative to-date (from inception)
	Name of Donor	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment *	Total receipts	
			Kshs	Kshs	Kshs		Kshs
International Dvnt Association							16,889,852,697
<b>Total</b>							<b>16,889,852,697</b>

**12.4 COMPENSATION OF EMPLOYEES**

	Payments made in Cash	Payments made by third parties	Total payments	Total payments	Cumulative to-date
	2023/2024			2022/2023	
	KShs	KShs	KShs	KShs	KShs
Basic salaries of permanent employees	4,316,184		4,316,184	6,364,198	54,600,186
<b>Total</b>	<b>4,316,184</b>		<b>4,316,184</b>	<b>6,364,198</b>	<b>54,600,186</b>

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**12.5 PURCHASE OF GOODS AND SERVICES**

	Payments made in Cash	Payments made by third parties	Total payments	Total payments	Restatement for the fy 22/23	Cumulative to-date
	2023/2024		2022/2023			
	KShs	KShs	KShs	KShs		KShs
Utilities, supplies and services	2,573,325		2,573,325	14,583,316	14,583,316	146,791,412
Communication						12,813,783
Domestic travel and subsistence	146,763,273		146,763,273	219,419,101	219,419,101	1,049,093,949
Training	388,320		388,320	3,303,685	3,303,685	36,822,003
Printing services						8,338,000
Hospitality supplies and services	23,030,643		23,030,643	29,654,187	29,654,187	135,908,297
Insurance						6,304,975
Specialised goods and services	6,640,000		6,640,000	8,864,300	4,463,400	886,190,350
Maintenance of office equipments				114,000	114,000	1,418,400
Office supplies						9,564,245
Routine maintenance – vehicles				167,555	167,555	7,887,260
Consultancy services	74,113,519		74,113,519	62,476,437	62,476,437	445,031,849
Direct Payments						2,037,414,205
<b>TOTAL</b>	<b>253,509,080</b>		<b>253,509,080</b>	<b>338,582,581</b>	<b>334,181,681</b>	<b>4,783,578,728</b>

**12.6 ACQUISITION OF NON-FINANCIAL ASSETS**

	Payments made by the Entity in Cash		Total Payments		Restatement for the fy 22/23	Cumulative to-date
	FY 2023/24		FY 2022/23			
	KShs		KShs	KShs		KShs
Purchase of motor vehicles & other transport equipment				6,840,000	6,840,000	64,595,071
Purchase of office furniture & general equipment						22,813,545
Purchase of ICT equipment	6,931,260		6,931,260	1,750,178	1,750,178	12,220,516
Purchase of specialised equipment					4,400,900	66,865,893
<b>Total</b>	<b>6,931,260</b>		<b>6,931,260</b>	<b>8,590,178</b>	<b>12,991,078</b>	<b>166,495,025</b>

**12.7 TRANSFERS TO OTHER GOVERNMENT ENTITIES**

During the 12 months to 30 June 2024, we transferred funds to reporting government entities as shown below:

	Payments made in Cash	Payments made by third parties	Total payments	Total payments	Cumulative to-date
	2023-2024			2022-2023	
	KShs	KShs	KShs	KShs	KShs
Transfers to National Government Entities					1,400,000,000
National Treasury	39,627,689		39,627,689		39,627,689
Kenya Medical Training College	10,539,200		10,539,200		596,023,350
Civil Registration Services Dept					58,742,450
Transfers to County Government					11,250,409,548
Kisumu County					20,159,586
Mombasa county					11,823,500
Embu County					13,743,329
<b>Total</b>	<b><u>50,166,889</u></b>		<b><u>50,166,889</u></b>		<b><u>13,390,529,452</u></b>

**12.8 CASH AND CASH EQUIVALENTS**

	2023/24	2022/23
	KShs	KShs
Bank accounts (Note 12.8)	0	281,928,360
<b>TOTAL</b>	<b><u>0</u></b>	<b><u>281,928,360</u></b>

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

**12.9 a Bank Accounts**

**Project Bank Accounts**

	2023/24	2022/23
<b><u>Foreign Currency Accounts</u></b>		
Central Bank of Kenya [A/c No 1000308621]	0	9,080,209.05
Central Bank of Kenya [A/c No 1000308637]	0	623,783.55
<b>Total Foreign Currency balances (USD)</b>		<b><u>9,703,992.50</u></b>

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<b>Local Currency Accounts</b>		
Central Bank of Kenya [A/c No 1000313878.....]	0	281,928,360
<b>Total local currency balances(KSHS)</b>		<b>281,928,360</b>

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**

	2023/24	2022/23
	USD	USD
<b>(i) A/C Name [A/c No 1000308637]</b>		
Opening balance	623,783.55	1,714,920.93
Total amount deposited in the account		108,862.62
Total amount withdrawn (as per Statement of Receipts & Payments)	(623,783.55)	(1,200,000)
<b>Closing balance (as per SDA bank account reconciliation attached)</b>	<b>0</b>	<b>623,783.55</b>
<b>(ii) A/c Name [A/c No 1000308621.....]</b>		
Opening balance (as per the SDA reconciliation)	9,080,209.05	2,182,249.39
Total amount deposited in the account	977,627.72	6,897,959.66
Total amount withdrawn (as per Statement of Receipts & Payments)	(10,057,836.77)	0
<b>Closing balance (as per SDA bank account reconciliation attached)</b>	<b>0</b>	<b>9,080,209.05</b>

**12.10 OUTSTANDING IMPRESTS AND ADVANCES**

DATE issued	PAYEE/Officers Name	Warrant no.	Due date of surrender	2023/24 AMOUNT(Kshs )	2022/23 AMOUNT(Kshs)
				0.00	
6/30/2023	Cyrus Murithi	063455	07-07-2023		44,800
6/30/2023	Drusilla Wairimu	063456	07-07-2023		44,800
6/30/2023	Esther Muthoni	063468	07-07-2023		44,800
6/30/2023	Francisca Tabu	063478	07-07-2023		44,800
6/30/2023	Jacinta Omariba	063472	07-07-2023		44,800

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6/30/2023	Rhova Dhidha	063482	07-07-2023		44,800
6/30/2023	Margaret Gitau	063453	07-07-2023		70,000
6/30/2023	Elizabeth Wangia	062866	07-07-2023		78,500
6/30/2023	Isaac Kimani	061340	07-07-2023		81,200
6/30/2023	Drusilla Ruhiu	062854	07-07-2023		131,000
6/30/2023	Margaret Gitau	062858	07-07-2023		131,000
6/30/2023	Michael Nyale	062861	07-07-2023		131,000
6/30/2023	Nancy Etiang'	063452	07-07-2023		137,200
6/30/2023	Catherine Ndiso	062851	07-07-2023		162,500
6/30/2023	Isaac Kimani	062850	07-07-2023		162,500
6/30/2023	Jacinta Omariba	062860	07-07-2023		209,500
6/30/2023	Caroline Ndung'u	063480	07-07-2023		210,000
6/30/2023	Michael Nyale	063474	31-07-2023		215,600
6/30/2023	Caroline Ndung'u	062852	31-07-2023		389,300
6/30/2023	Cyrus Murithi	062853	31-07-2023		548,500
6/30/2023	Francisca Tabu	062859	31-07-2023		555,500
6/30/2023	Rhova Dhidha	062874	31-07-2023		604,400
6/30/2023	Nancy Etiang'	062857	31-07-2023		967,000
6/30/2023	Nancy Etiang'	063098	05-07-2023		2,130,200
6/30/2023	Peter Chemwile	063483	31-07-2023		56,000
6/30/2023	Esther Muthoni	062856	31-07-2023		63,800
	<b>TOTAL</b>			<b>0.00</b>	<b>7,303,500</b>

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**12.11 FUND BALANCE BROUGHT FORWARD**

	2023/24	2022/23
	KShs	KShs
Balance B/F	289,231,860	490,956,817
Surplus/Deficit	(289,231,860)	(201,724,957)
<b>Balance c/d</b>	<b>0</b>	<b>289,231,860</b>

**12.12 Changes in Imprests and Advances**

Description	2023/24	2022/23
	Kshs	Kshs
Opening Receivables as at 1 <sup>st</sup> July 2023	7,303,500	1,774,900
Closing account receivables as at 30 <sup>th</sup> June 2024	0	7,303,500
<b>Change in Imprests and advances</b>	<b>7,303,500</b>	<b>(5,528,600)</b>

**13 Annexes**

**Annex 1: Prior Year Auditor-General’s Recommendations**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
1	<p><b>Budget Control and Performance</b>                      The statement of comparative budget and actual amounts reflects the final budget expenditure of Kshs.500,000,000 against the actual expenditure of Kshs.353,536,957 resulting to an under-absorption of Kshs.146,463,043 (29%). This is an indication of failure to implement the planned programmes for the year, thus negatively impacting planned project’s objectives and service delivery. Further, the project’s actual receipts amounted to Kshs.151,812,000 against budgeted receipts of Kshs.500,000,000 resulting to revenue shortfall of Kshs.348,188,000(69%) which is</p>	<p>It is true that during the year under review there was an under absorption of Kshs 146,463,043. It is also true that total receipts amounted to Kshs. 151,812,000 against budgeted receipts of Kshs. 500,000,000. This is because the project had unutilized funds from the previous financial year and these were the funds utilized in the activities that were carried out during the year. In addition, a total of Kshs</p>		Unresolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
	<p>an indication of possible weakness in meeting donor conditions and enforcement of controls.</p> <p>In the circumstances, the Project's key objectives of improving utilization and quality of primary health care services with a focus on reproductive, maternal, new-born, child and adolescent health care may not be achieved.</p>	<p><b>353,536,957 were incurred in various activities that were geared towards improving utilization and quality of primary health care services with a focus on reproductive, maternal, newborn, child and adolescent health.</b></p>			
2	<p><b>Delayed Disbursement and Missed Project Targets</b>            Note 12.6 reflects transfers to other government entities of Kshs. 2,878,953,881 for the year 2021-2022. The amount included disbursement to counties of Kshs. 1,445,456,880.85. However, the funds were disbursed towards the</p>	<p><b>It is true that there was delay in disbursement of funds to the counties in the year 2021/2022 due to Late enactment of the County Governments Additional</b></p>		Unresolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
	<p>end of the year which delayed implementation of the 2021/2022 programmes. In addition, the financial statements under source of funds information disclosed in page Vii reflects Kshs. 1,314,888,162 as undrawn balance and Kshs. 289,231,860 as unutilized funds. This signifies a likelihood of not realising the project objectives which closes on 30<sup>th</sup> September 2023.</p> <p>In the circumstances, the aim of the project to improve the utilization and quality of Primary Health Care services may not be fully realized.</p>	<p><b>Allocations Act, 2022. The Bill was assented on 22<sup>nd</sup> April 2022 and Gazetted on 29<sup>th</sup> April, however Commencement of bill was on 13<sup>th</sup> May 2022. The project could not have disbursed any funds until the Gazettement and commencement of the bill. In the financial year 2021/2022, 17 counties did not receive any funds because they had not met the minimum conditions as per financing agreement. This resulted in undrawn</b></p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
		<p>balances of Kshs 1,314,888,162. Since the funds were under component 1, the project sought a restructuring of the project from the World Bank through the National Treasury in order to utilize the funds under component 2 and for priority activities for the Ministry and within the project objectives. The restructuring was only finalized on 29<sup>th</sup> May 2023 at a time when the supplementary budget had already been passed hence</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
		<p>we could not utilize the funds in the financial year under review.</p> <p>However, the Project has achieved its objectives of improving primary health care with a focus on the Reproductive, Maternal, New-born, child and Adolescent Health Services (RMNCAH) as reported in the Aide memoire of World Bank Mission held in the month of July 2023.</p>			

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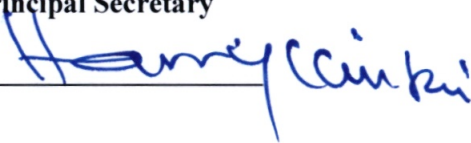
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
3	<p><b>Pending Bills</b>            Included in note 13.1 to the financial statement is other important disclosure of Kshs. 3,134,000 relating to pending bills that was still outstanding at the closure of financial year. This was contrary to section 53 (8) of the Public Procurement and Disposal Act, 2015 which requires an accounting officer not to commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract (s) are reflected in approved budget estimates and are available.</p> <p>In the circumstances, Management was in breach of the law</p>	<p>It is true that as at the end of 30<sup>th</sup> June 2024, there were pending bills amounting to Kshs 3,628,545. These were conference facilities and air tickets that were procured for the activities that were done in the month of June 2024. The requisition module in the IFMIS System had been closed and it was therefore not possible to initiate payment. However, manual LSOs had been raised to secure the facilities. All the pending bills were paid by the end of</p>		Unresolved	


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

  
 \_\_\_\_\_  
 Principal Secretary  
  
 \_\_\_\_\_

  
 \_\_\_\_\_  
 Project Manager  
 \_\_\_\_\_

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**ANNEX 2 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS**

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance
	a	b	c=a-b	d=b/a %	
Grants from external development partners	0		0		The project utilized the unspent balances in the previous financial year.
Loan from external development partners			0		
Miscellaneous Receipts		25,691,553	(25,691,553)		This were unutilized balances from the counties
<b>Total Receipts</b>	<b>0</b>	<b>25,691,553</b>	<b>(25,691,553)</b>		
<b>Payments</b>					
Compensation of employees	0	4,316,184	(4,316,184)		The project utilized the unspent balances in the previous financial year.
Purchase of goods and services	0	253,509,080	(253,509,080)		The project utilized the unspent balances in the previous financial year.
Acquisition of non-financial assets	0	6,931,260	(6,931,260)		The project utilized the unspent balances in the previous financial year.
Transfers to other Govt entities	0	50,166,889	(50,166,889)		The project utilized the unspent balances in the previous financial year.
<b>Total Payments</b>	<b>0</b>	<b>314,923,413</b>	<b>(314,923,413)</b>		
<b>Surplus/Deficit</b>		<b>(289,231,860)</b>	<b>0</b>		

During the year under review, the project did not have a budget and only utilised the unspent receipts from the previous financial year.

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**ANNEX 3– SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Opening Cost (KShs) 2024</b>	<b>*Purchases/Additions in the Year (KShs) 2024</b>	<b>**Disposals in the Year (KShs) 2024</b>	<b>Closing Cost (KShs) 2023</b>
	<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)= (a)+ (b)-(c)</b>
Transport equipment	64,595,071			64,595,071
Office equipment, furniture and fittings	22,813,545			22,813,545
Purchase of ICT equipments	5,289,256	6,931,260		12,220,516
Purchase of specialised equipment	66,865,893			66,865,893
<b>Total</b>	<b><u>159,563,765</u></b>	<b><u>6,931,260</u></b>		<b><u>166,495,025</u></b>

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**APPENDICES**

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

REPUBLIC OF KENYA							
MINISTRY OF HEALTH							
THIS							
BANK RECONCILIATION AS AT 30TH JUNE, 2024							
		Sh.	cts.	Sh.	cts.	Sh.	cts.
Balance as per Bank Statement							
Less							
1. Payments in cash book not yet recorded in Bank statement (unpresented Cheques)							
2. Receipts in Bank statement not yet recorded in Cash book.....							
Add							
3. Payments in Bank statement not yet recorded in Cash book.....							
4 Receipt in cash book not yet recorded in Bank statement							
Bank balance as per cash book				0.00			
Balance as per Bank Statement cash book with the Bank statement and that the above reconciliation is correct.							

PAYMENT IN CASHBOOK NOT IN BANK STATEMENT						PAYMENTS IN BANK STATEMENT NOT RECORDED IN			
DATE	TO WHOM PAID	DESCRIPTION OF PAYMENT	VOUCHER NUMBER	AMOUNT	DATE CLEARED	DATE	TO WHOM PAID	DESCRIPTION OF PAYMENT	BANK
									-
									-
	<b>TOTAL</b>			-					-

Prepared by  
*Constance Ndirangu*

Signature  
*[Signature]*

Designation  
*Project Manager*

Date  
*11/06/2024*

Reviewed by  
*Phyllis Mwachane*

Signature  
*[Signature]*

Designation  
*APG*

Date  
*02/06/2024*

Date: Run Time:  
CENTRAL BANK OF KENYA  
NAIROBI  
PO BOX 60000-0200  
STATEMENT PERIOD: From 01/07/2023 To

STATEMENT OF ACCOUNT

ACCOUNT NUMBER :

ACCOUNT TITLE : TRANSFOR. H. SYSTEMS-GR B TFAO2561  
30/06/2024

DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT
OPENING BAL :		623,783.55		
18/12/2023	FT233521XSM3 PA133031		-623,783.55	0.00

DEBIT CREDIT BALANCE

CLOSING BALANCE : 0

END OF ACCOUNT STATEMENT

Favourites

TAM.E.STMT.OF.ACCT.EPRM

More Options Find  
Clear Selection

Account equals 1000308637  
Statement From equals 20230701  
Statement To equals 20240630

TAM.E.STMT.OF.ACCT.EPRM

CENTRAL BANK OF KENYA

03 JUL 2024

Confirmed:.....

CENTRAL BANK OF KENYA

03 JUL 2024

Confirmed: [Signature]

Run Date: 02/07/2024 Run Time: 10:54:07

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA  
KINSHASA KUU YA KENYA  
P.O. BOX 60000-0200  
NAIROBI

ACCOUNT NUMBER : 1000308621

ACCOUNT TITLE : TRANSFOR. H. SYTEMS-GRATFOA2561  
30/06/2024

STATEMENT PERIOD: From 01/07/2023 To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE
	OPENING BAL :			9,880,209.85	
1	03/07/2023	FT23184D93VS	FUNDING	0.00	977,627.72
2	18/12/2023	FT233524ZCCF	PA133032	-10,057,836.77	0.00
CLOSING BALANCE :				0	0

END OF ACCOUNT STATEMENT

Favourites

TAM.E.STMT.OF.ACCT.EPRM

Account equals  1000308621

Statement From equals  20230701

Statement To equals  20240630

TAM.E.STMT.OF.ACCT.EPRM

More Options  
Clear Selection Find

CENTRAL BANK OF KENYA

03 JUL 2024

Confirmed: 