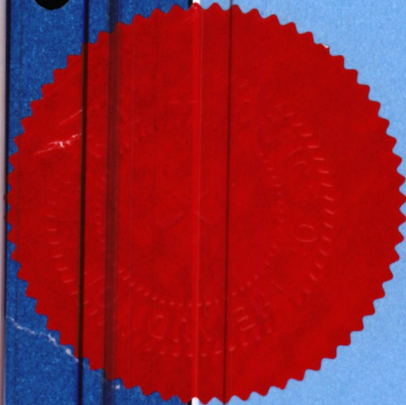


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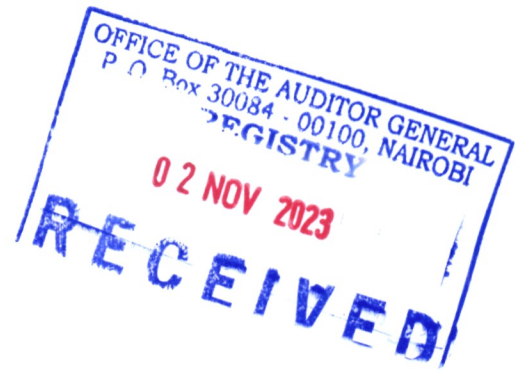
THE AUDITOR-GENERAL

ON

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

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

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, 2023

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

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*Covid-19 Health Emergency Response Project: Project Number 6598-KE
Annual Report and Financial Statements for the financial year ended June 30, 2023*

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1. Acronyms and Glossary of Terms

AF	Additional Financing
CBK	Central Bank of Kenya
CHERP	Covid-19 Health Emergency Response Project
Comparative FY	Financial year preceding the current financial year.
GBV	Gender Based Violence
ICPAK	Institute of Certified Public Accountants of Kenya
IFMIS	Integrated Financial Management System
IMF	International Monetary Fund
IPSAS	International Public Sector Accounting Standards
MOH	Ministry of Health
MTR	Mid Term Review
NT	National Treasury
PFM	Public Finance Management.
PSASB	Public Sector Accounting Standards Board
WB	World Bank

2. Project Information and Overall Performance

2.1 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 are at 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

P.O. Box: 30016-00100

Telephone: (254) -20-2717077

E-mail: ps@health.go.ke

Website: www.health.go.ke

Project information and overall performance (continued)

2.2 Project Information

Project Start Date:	The project start date is 31 st March 2020
Project End Date:	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

2.3 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: <ul style="list-style-type: none"> (i) To prevent, detect and respond to the threat posed by COVID-19 (ii) To strengthen national systems for public health preparedness
Summary of Project Strategies for achievement of strategic goals	The project management aims to achieve the goals through the following means: <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

***Covid-19 Health Emergency Response Project: Project Number 6598-KE
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	<p>(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.</p> <p>(viii) Supporting implementation, by covering finance costs associated with the Project coordination, activities for program implementation and monitoring, and to strengthen management capacity</p> <p>(ix) Improve the capacity and quality of GBV response services for survivors in targeted counties, with focus on health systems strengthening.</p>
<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</p>

***Covid-19 Health Emergency Response Project: Project Number 6598-KE
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	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.
Areas 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 (vii) Project operations (viii) Improving Quality and Capacity for Gender Based Violence Response
Project duration	The project started on 31 st March 2020 and is expected to run until 31 st March 2025

Project Information and Overall Performance (Continued)

2.4 Bankers

The following are the bankers for the project:

Central Bank of Kenya
Haile Selassie Avenue
P.O Box 60000-00200
Nairobi

2.5 Independent Auditor

The project is audited by the;
Office of the Auditor General
Anniversary Towers
P.O Box 30084 – 00100
Nairobi

2.6 Roles and Responsibilities

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

S/No.	NAMES	KEY QUALIFICATION	DESIGNATION/TITLE	PROJECT RESPONSIBILITIES	contact
1	Dr. Anne Ng'ang'a	MSc. Health Systems Management, BDS	Senior Dental Specialist	Project Lead	254722765851
2	Dr. Jamlick Karumbi	MSc. Epidemiology; Bpharm	Senior Deputy Chief Pharmacist	Deputy Project Manager	254725806246
3	Dr. Salim Hussein	MSc. Public Health System Management and Application	Deputy Director of Medical Services	Communication and Community engagement	254728136555

***Covid-19 Health Emergency Response Project: Project Number 6598-KE
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Project Information and Overall Performance (Continued)

S/No.	NAMES	KEY QUALIFICATION	DESIGNATION/TITLE	PROJECT RESPONSIBILITIES	contact
4	Dr. Maureen Kimani	Master's Degree in Community Health	Assistant Director of Medical Services	Communication and Community engagement	254721587511
5	Mr. Japheth Athanasio	MSc. Health Systems Management & Application (Health Systems specialist), Bsc. Public health, Dip. CMed	Assistant Deputy Clinical Officer	Monitoring and Evaluation	254723280941
6	CPA Lawrence Mwenda	Msc. Finance, CPA (K),	Principal Accountant	Project Accountant	254728975811
7	Mr. Jackson Irungu	Diploma Supply chain Management	Supply Chain Management Officer	Supply Chain Management Services	254728345498
8	Ms. Ruth Njure	Degree in supply chain management	Supply Chain Management Officer	Supply Chain Management Services	254722383382
9	Mr. Felix Mulati	B.com (Finance)	Finance Officer II	Budget & Budgetary Execution	254724688571
10	Ms. Lily Kirui	MSc, Epidemiology & Lab Management	Principal Medical Laboratory Technologist	Medical Supplies and Equipment	254722978547
11	Ms. Catherine Ahonge	MSc. Public Health Bsc. Project Planning and Management- Social services and Health	Senior Nursing officer	Training and surveillance	254722757370
12	Mr. Lolem Bosco	Bsc. Environmental Health	Senior Public Health Officer	Medical waste management	254722589995
13	Ms. Alice Mbui	Higher National Diploma in Medical Laboratory Sciences	Principal Medical Laboratory Technologist II	Blood and Blood products	254722815063
14	Ms. Jacqueline Ressa Mbala	BA Psychology and Sociology	Registered Clinical Officer	Social Safeguards	254721263868

***Covid-19 Health Emergency Response Project: Project Number 6598-KE
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Project information and overall performance (continued)

S/No.	NAMES	KEY QUALIFICATION	DESIGNATION/TITLE	PROJECT RESPONSIBILITIES	contact
15	Mr. Allan Govoga	Bsc. In Health Systems	Principal Clinical Officer II	Social Safeguards	254722235670
16	Ms. Drusilla Wairimu Ruhu	MSc. Finance, CPA (K)	Senior Internal Auditor	Internal Audit	254710148666
17	Dr. Rose Wafula	Masters in International. & M. Public Health	Deputy Director of Medical Services	GBV quality improvement	254705951531
18	Ms. Doras Katampoi	Dip. Office management,	Senior Assistant Office Admin	Office Admin	254722386943
19	Dr Sultan Matendechero (ndc)	M.Pharm, M Arts International Studies,	Senior Deputy Chief Pharmacist	NPHI	254722652491
20	Ms. Anne Marimbet	Higher National Diploma in Health systems Management	Principal Orthopedic Technology	Monitoring & Evaluation	254724329255
21	Mr. Stewart Mwangi	CPA (2)	Senior Accountant I	Accountant	254722870554
22	Ms. Lucy Njeru	Dip. Records management	Clerical Officer	Comp-2 HR	254722907684
23	Anne Jeptoo Kibichii	B. Com , CPA (K)	senior Accountant II	Accountant	254723760905
24	Ms. Evelyn Wachuka	Bsc Microbiology, Certified chartered Institute of procurement purchasing & Supply chain	Procurement Officer	Procurement-KEMSA	254721243016
25	Daniel Cheboi	Driver	Transport Officer	Project driver	254721725072

2.7 Funding summary

The Project is for duration of 5 years from March 2020 to March 2025 with an approved budget of EUR 196,997,602 (use donor currency) equivalent to Kshs 33,639,820,930 (using current Exchange rate EUR 1 to Ksh 171) as highlighted in the table below:

Project information and overall performance (continued)

Below is the funding summary:

A. Source of Funds

Source of funds	Donor Commitment		Amount received to date – (30 th June 2023)		Undrawn balance to date	
	EUR (A)	Kshs (A')	EUR (B)	Kshs (B')	EUR (A)-(B)	Kshs (A')-(B')
(i) Grant						
World Bank (PEF)	2,997,602	300,000,000	2,997,602	299,947,088	441	52,912
(ii) Loan						
Loan from Development partners (Direct Payments)	0.00	0.00	0.00	1,198,999,304	0.00	0.00
World Bank Parent Funding	45,500,000	7,182,504,550	20,000,000	2,402,463,260	25,481,400	4,780,041,290
World Bank Additional Financing I	41,800,000	7,182,504,550	10,800,000	1,424,628,480	34,681,400	5,757,876,070
World Bank Additional Financing II	106,700,000	18,674,811,830	6,512,240	800,311,701	111,739,400	17,874,500,129
(iii) Counterpart funds						
Government of Kenya	0.00	300,000,000	0.00	300,000,000	0.00	0.00
Total	196,997,602	33,639,820,930	40,309,842	6,426,349,833	171,902,641	28,412,470,401

Project information and overall performance

B. Application of Funds

Application of funds	Amount received to date – (30 th June 2023)		Cumulative amount paid to date – (30 th June 2023)		Unutilised balance to date (30th June 2023)	
	EUR	Kshs	EUR	Kshs	EUR	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
(i) Grant						
World Bank Grant (PEF)	2,997,602	299,947,088	2,997,602	299,947,088	441	52,912
(i) Loan					0	0
World Bank Loan AIA (Direct payments)	0.00	1,198,999,304	0.00	1,198,999,304	0.00	0.00
World Bank Loan Revenue	37,312,240	4,627,403,441	31,158,350	3,529,275,197	6,153,890	888,401,340
(ii) Counterpart funds						
Government of Kenya	-	300,000,000	0	300,000,000	0	0
Total	40,309,842	6,426,349,833	34,155,952	5,328,221,589	6,154,331	888,454,252

Project information and overall performance (continued)

2.8 Summary of Overall Project Performance:

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

Then were two approved work plans that formed the budget – Parent Ksh 813,276,621 and AF1 Ksh 4,620,871,680. There was a Mid-Term Review (MTR) support mission by the World Bank that was undertaken in November 2023 and December 2023 that led to a reviewed post MTR workplan that was approved in January 2023 worth **Ksh. 3,783,350,134**

- 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 waterbaths, Microcentrifuge, Biosafety Cabinets II and 4 Freezers).
- iii. Procurement and distribution of 432,000 litres 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.
- v. Procurement and distribution of seven more oxygen tanks availed to counties (7 oxygen tanks to 7 Health facilities)

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 477 health care workers to help with COVID management. They have been deployed to various testing labs, ports of entry and national health facilities. Currently, 32 staff; 16 psychologists and 16 medical social workers are under renewed contract which is expected to end in August 2023. The contract shall be closed at end of period
- 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
- vi. Supported KTTA, to procure 65 capacity staff for 18 months from December 2022

Component 3: Quarantine, Isolation and treatment centres.

- i. Renovation works at Mama Lucy hospital infectious disease unit finalized and works confirmed to be satisfactory on 21st February 2023.

Project information and overall performance (continued)

- ii. Procurement of assorted equipment to support Mama Lucy and Kenyatta University Teaching, Research and Referral Hospital's infectious disease units.
- iii. Renovations works for KUTRRH are ongoing, commenced on 8th February 2023.

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.
- iii. The project is to support 12 health facilities with 11 new waste treatment equipment and operationalize the KUTRRH incinerator, where all required specifications, designs, and BQs for all the 12-waste treatment equipment have been finalized.
- iv. The approval to procure the 11 WTE, 6 microwaves, 5 incinerators and operationalization of the KUTRRH incinerator was approved by the MOH accounting officer on the 16th of March 2023, WB procurement approved the procurement on STEP platform on 8th June, 2023 and advertisement to tender is scheduled for 14th June, 2023

Environmental and Social Impact Assessment (ESIAs):

- v. 12 Environmental and social impact assessments reports cleared by PMT and WB
- vi. 11 of the ESIA reports have successfully been disclosed in MOH website (<https://www.health.go.ke/esia-reports>)
- vii. NEMA has so far processed 2 ESIA reports and issued licenses. This one is for KUTRRH including giving no objection on the change of wards from Nile and Zambezi to Tana and Athi wards on 8th June 2023. The other ESIA report that has so far been processed by NEMA is for Gatundu Hospital.
- viii. The remaining 10 ESIA reports are at various stages of processing with NEMA.

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. Three knowledge, attitude, and practice (KAP) surveys were undertaken across the country on COVID. 1 immersion exercise conducted. 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.
- iv. Development of various IEC materials developed and disseminated through various social media platforms.

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.

Project information and overall performance (continued)

- 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 expressors).
- 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.
- vii. Contract to procure services for recruitment and retention of 100,000 blood donors is being implemented.
- viii. 57 individual consultants procured on contract basis to support key functions at KTTA
- ix. The system on Blood Banking information management has been developed.
 - a. ICT equipment including laptops (135), printers (96), desktop computers (100) UPS (22), bar code scanners (190) and printers (22), have been procured and distributed to the Regional blood transfusion centers and satellite centers
 - b. Deployment of the system has been done at the 6 Regional blood transfusion centers, and at 25 satellite centres
 - c. Wireless internet has been installed in 40 facilities (RBTCs and Satellites)
 - d. Staff in 25 facilities (RBTCs and Satellites) have been trained on use of Blood Banking Information Management system (Damu Ke) and have subsequently implemented its use.
 - e. County leadership (CDH & CECM) Sensitized on use of Damu Ke at the respective county referral hospitals

Component 7: Project implementation and monitoring

- i. Support supervisory, assessment & monitoring of surge capacity staff recruited under by the project.
- ii. 5 quarterly Continuous assessments have been done cumulatively since project inception.
- iii. Quality-of-care case management assessment using computer tablets in 24 designated COVID-19 public treatment health facilities was done and reports and policy brief developed
- iv. Preparation and guide in 6 World Bank Missions and 1 Mid Term Review in November 2023
- v. Training of focal person in select counties on Grievance Redress Mechanisms and social safeguards for the project.
- vi. Procurement of laptops, mobile phones and office equipment for the project management team
- vii. Capacity building of project staff on various courses as per the approved training plan.

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

- i. Undertaking of a GBV knowledge sharing/scientific forum (8th to 10th June 2022).

***Covid-19 Health Emergency Response Project: Project Number 6598-KE
Annual Report and Financial Statements for the financial year ended June 30, 2023***

- ii. 325 HCWs trained using the GBV face to face full training package; 20 HCWs & 448 CPOs trained through the MOH online GBV training platform; 2060 PRC Kits procured and distributed to 20 County referral Hospitals

Project information and overall performance (continued)

- iii. 2000 GBV registers, PRC forms and monthly summary tools procured, distributed and disseminated across 47 counties. One GBV DQA conducted and scientific conference conducted
- iv. A firm contracted in Nov. 2022 to support QA assessment in 10 counties. Pilot done after ERC approvals and field work to start done from 19th June 2023
- v. A firm contracted in October 2022 to support confidential referrals and draft selfcare manual/ tool kit for health care workers in place.

iii) *Indicate the absorption rate for each year since the commencement of the project.*

Year	Absorption rate
2019/2020	7%
2020/2021	28%
2021/2022	34%
2022/2023	41%

iv) *List the implementation challenges and recommended next steps.*

Implementation challenges	Recommended
Delayed procurement due in part to protracted procurement process leading to delays in awarding contracts and change in market prices	Reduce bureaucratic procurement process
Dynamic nature of the pandemic leading to change in priorities and revision of planned activities	Strengthen National and County collaboration to ensure response to the pandemic as it occurs
Variance in estimates in planning and budgeting leading to deficit in some instances	Undertake proper market survey and timely reprogramming of resources to ensure expenditures are within the projects budgets.

2.9 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 objections of the project.

- ii) The CHERP project has no non – compliance issues
- iii) The project is compliant with all existing laws and regulations

3. Statement of Performance against Project’s 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 Centers
- 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.

Progress on attainment of strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement.

4. Environmental and Sustainability reporting

The CHERP project exist to transform lives. This is our purpose, the driving force behind everything we do as outlined below;

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 through medical activities.

3. Employee welfare

The project has engaged employees on short term contract through direct procurement of individual consultant to serve as emergency responses officers. The procurement process is as described on their contract agreement, the project takes into account gender balance and disability concerns.

4. Market place practices-

a) Responsible Supply chain and supplier relations-

The project follows procurement process using World Bank guidelines and Public Procurement and Disposal Act of 2015 and Procurement Regulations of 2020. The project pays suppliers upon presentation of relevant documents to support payments.

Environmental and sustainability (continued)

b) Responsible ethical practices

The project abides by the provision of the constitution of Kenya 2010 and follows Public Finance Management Act of 2012. In addition, the project always involves stake holders in planning for activities to be under taken.

c) Regulatory impact assessment

The project consumers are health facilities at National and County levels who are engaged continuously so that their needs can be responded in a timely manner.

5. Community Engagements

Component 5 that deals with communication and community engagement has been able to support the counties through trainings on social behaviour and communication change on COVID – 19 diseases. In addition, Component 8 support Gender based Violence by Improving Quality and Capacity for Gender Based Violence Response.

5. 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, 2023. This responsibility includes: (i) maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Project; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Project; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Principal Secretary for the Ministry of Health and the Project Manager for 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, 2023, and of the Project's financial position as at that date. The Principal Secretary for the Ministry of Health and the Project Manager for 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.

Statements of project management responsibilities (Continued)

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.

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 Covid-19 Health Emergency Response Project on 19th October 2023 and signed by:



.....
Name: Harry Kimtai
CBS
Principal Secretary



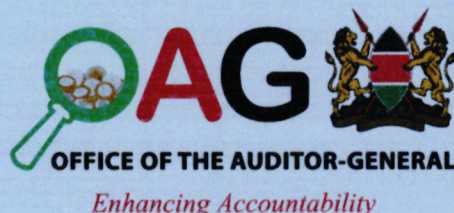
.....
Name Dr. Anne Ng'ang'a
Project Coordinator



.....
Name: Lawrence Mwenda
Project Accountant
ICPAK Member No:9445

REPUBLIC OF KENYA

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HEADQUARTERS
Anniversary Towers
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COVID-19 HEALTH EMERGENCY RESPONSE PROJECT GRANT/CREDIT NO.6598-KE FOR THE YEAR ENDED 30 JUNE, 2023 - MINISTRY OF HEALTH

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Covid-19 Health Emergency Response Project Grant/Credit Agreement No. 6598-KE set out on pages 1 to 22, which

Report of the Auditor-General on Covid-19 Health Emergency Response Project Grant/Credit Agreement No. 6598-KE for the year ended 30 June, 2023 – Ministry of Health

comprise of the statement of financial assets as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and the statement of 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 Covid-19 Health Emergency Response Project Grant/Credit No.6598-KE as at 30 June, 2023, 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 Credit Agreement No. 6598-KE dated 03 April, 2020 between the International Development Association and the Republic of Kenya.

Basis for Qualified Opinion

Unsupported Payments

The statement of receipts and payments reflects payments controlled by the entity totalling to Kshs.1,625,535,673 out of which Kshs.3,462,500 was on compensation of employees, Kshs.439,567,417 was on purchase of goods and services and Kshs.30,440,810 was on acquisition of non-financial assets. However, the payments were not supported by payrolls, contracts, invitations to tender, request for quotations and bills of quantities. In addition, the statement of receipts and payments reflects payments in respect of goods and services totalling to Kshs.1,199,125,156 out of which Kshs.385,263,550 was in respect of mass vaccination campaign which was transferred to the Mpesa holding account. However, the Mpesa statement disclosing the individual transactions and reconciliation statements were not provided for audit.

In the circumstances, the accuracy and completeness of payments of Kshs.1,625,535,673 controlled by the entity 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.

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.

Other Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget of Kshs.2,668,245,289 and actual on comparable basis of Kshs.1,832,873,769, resulting to underfunding of Kshs.835,371,520 or 31% of the budget. Similarly, the Project spent an amount of Kshs.2,033,780,962 out of the approved expenditure budget of Kshs.4,214,171,418, resulting in an under expenditure of Kshs.2,180,390,456 or 52% of the budget.

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

2. Slow Disbursement of Grant

Paragraph 2.7 of the funding summary indicates that the project duration is five (5) years from March, 2020 to March, 2025 with an approved budget of EUR 196,997,602 equivalent to Kshs.33,639,820,930. However, as at 30 June, 2023 disbursements of EUR 171,902,641 equivalent to Kshs.28,412,470,401 or 84% had not been drawn one and a half years to the project end date.

In the circumstances, the objectives of prevention, detection and response to the Covid-19 outbreak and strengthening of national systems for public health emergency preparedness in the Country may not be achieved.

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, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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

1. Budget Imbalance

The statement of comparison of budget and actual amounts reflects final receipts budget of Kshs.2,668,245,289 and expenditure budget of Kshs.4,214,171,418 resulting to a budgeted deficit of Kshs.1,545,926,129 contrary to the provisions of Section 33(c) of the Public Finance Management (National Governments) Regulations, 2015 which states that unless provided otherwise in the Act, these Regulations or any other guidelines developed in furtherance of the Act or these Regulations the budget shall be balanced.

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

2. Failure to Provide Approved Budget

During the year under review, Management provided draft budget estimates instead of the approved budget. In addition, these draft budget estimates were not prepared in line with the provisions of Regulation 41(1) of the Public Finance Management (National Government) Regulations, 2015 which states that the National Government budget estimates and each County Government's budget estimates shall be prepared, accounted for and reported in accordance with the Government of Kenya budget classification and chart of accounts issued by the National Treasury.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Distribution of ICT Equipment and Materials

The statement of receipt and payment reflects payments in respect of acquisition of non-financial assets totalling to Kshs.365,547,978 as disclosed in Note 4 to the financial statements. The amount includes purchase of Information and Communications Technologies (ICT) materials of Kshs.48,652,300 out of which Kshs.4,658,400 was for supply of desktops while Kshs.25,537,000 was for supply of barcode scanners, normal printers, printer ribbons and labels. However, the distribution lists lacked signature or acknowledgements by the recipients.

In the circumstances, the internal controls of issuing and distributing of Information and Communications Technologies (ICT) materials 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 control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by financing agreements dated 03 April, 2020, Additional financing (AF 1) financing agreement dated 09 February, 2021 and Additional Financing (AF 2) financing agreement dated 13 July, 2021. 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 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 controls 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

26 October, 2023

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Covid-19 Health Emergency Response Project: Project Number 6598-KE
Annual Report and Financial Statements for the financial year ended June 30, 2023

7. Statement of Receipts and Payments for the year ended 30th June 2023.

Note	Receipts and payments controlled by the entity	FY 2022-2023		Total	Receipts and payment controlled by the entity	FY 2021-2022		Total	Cumulative to-date (From inception)
		Kshs.	Kshs.			Kshs.	Kshs.		
Receipts									
1	1,424,628,480	0	1,424,628,480	845,660,640	0	845,660,640	3,827,091,740		
1	0	108,245,289	108,245,289	0	428,968,922	428,968,922	1,198,999,304		
1	0	0	0	800,311,701	0	800,311,711	800,311,701		
1	0	0	0	0	299,947,088	0	299,947,088		
1	0	300,000,000	300,000,000	0	0	0	300,000,000		
	1,424,628,480	408,245,289	1,832,873,769	1,645,972,341	728,916,010	2,074,941,273	6,426,349,833		
Payments									
2	60,862,539	0	60,862,539	241,631,465	0	241,631,465	397,386,92		
3	1,199,125,156	0	1,199,125,156	986,444,389	0	986,444,389	2,544,342,525		
4	365,547,978	0	365,547,978	265,226,611	0	265,226,611	898,228,672		
5	0	0	0	0	0	0	86,704,000		
6	0	108,245,289	108,245,289	0	428,968,922	428,968,922	1,198,999,304		
1	0	300,000,000	300,000,000	0	0	0	300,000,000		

**Covid-19 Health Emergency Response Project: Project Number 6598-KE
Annual Report and Financial Statements for the financial year ended June 30, 2023**

	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)
Grant (PEF)		0	0	0	0	299,947,088	0	299,947,088
Total payments		1,625,535,673	408,245,289	2,033,780,962	1,493,302,465	728,916,010	1,922,271,387	5,328,221,589
Surplus/ (deficit)		(200,907,193)	0	(200,907,193)	152,669,876	0	152,669,886	1,098,128,244

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. Anne Ng'ang'a
Project Coordinator

.....

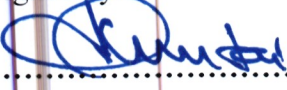
Name: Lawrence Mwenda
Project Accountant
ICPAK Member No:


*Covid-19 Health Emergency Response Project: Project Number 6598-KE
Annual Report and Financial Statements for the financial year ended June 30, 2023*


8. Statement of Financial Assets as at 30th June 2023

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash and Cash equivalents			
COVID 19	7	665,965,817	62,433,792
KENYA COVID	7	541,360	800,311,701
Cash equivalents (Short-term deposits)		0.00	0.00
Total Cash and Cash equivalents		666,507,177	862,745,493
Imprests and Advances	8	0.00	4,668,877
Total Financial Assets		0.00	4,668,877
		666,507,177	867,414,370
Financial Liabilities			
Trade Payables		0.00	0.00
Net Assets		0.00	0.00
Represented By			
Fund Balance B/fwd.	9	867,414,370	714,744,494
			0.00
Surplus/(Deficit) for the Year		(200,907,193)	152,669,876
Net Financial Position		666,507,177	867,414,370

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 19th October 2023 and signed by:


.....
Name: Harry Kimtai CBS
Principal Secretary


.....
Name: Dr. Anne Ng'ang'a
Project Coordinator


.....
Name: Lawrence Mwenda
Project Accountant
ICPAK Member No:9445

Covid-19 Health Emergency Response Project: Project Number 6598-KE
Annual Report and Financial Statements for the financial year ended June 30, 2023

9. Statement of Cashflow for the year ended 30th June 2023

Description	Notes	2022-2023	2021-2022
		Kshs	Kshs
Cash flow from operating activities			
Receipts			
Proceeds from domestic and foreign grants	1	1,424,628,480	845,660,640
Covid – 19 Vaccines		0.00	800,311,711
Counterpart funding and direct payments	1	408,245,289	0.00
Total receipts		1,832,873,769	1,645,972,341
Payments			
Compensation of employees	2	60,862,539	241,631,465
Purchase of goods and services	3	1,199,125,156	986,444,389
Counterpart funding and direct payments	1	408,245,289	0.00
Total Payments		1,668,232,984	1,228,075,854
Net receipts/(payments)		164,640,785	417,896,487
Adjustments during the year			
Prior year adjustments		0.00	0.00
Increase/(decrease) in accounts payable:		0.00	0.00
Net cash flow from operating activities		164,640,785	417,896,487
Cashflow from investing activities			
Acquisition of non-financial assets	4	(365,547,978)	(265,226,611)
Net cash flows from investing activities		(365,547,978)	(265,226,611)
Cash flow from financing activities			
Proceeds from foreign borrowings		0.00	0.00
Net cash flow from financing activities		0.00	152,669,876
Net increase in cash and cash equivalents		(200,907,193)	152,669,876
Cash and cash equivalent at beginning of the year	9	867,414,370	714,744,494
Cash and cash equivalent at end of the year		666,507,177	867,414,370

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 19th October 2023 and signed by:



Name: Harry Kimtai CBS
Principal Secretary



Name: Dr. Anne Ng'ang'a
Project Coordinator



Name: Lawrence Mwenda
Project Accountant
ICPAK Member No:9445

10. Statement of Comparison of Budget and Actual amounts for year ended 30th June 2023

Receipts/Payments Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Receipts						
Counterpart funding and direct funding	508,245,289	0	508,245,289	408,245,289	100,000,000	80%
Proceeds from domestic and foreign grants	2,160,000,000	0	2,160,000,000	1,424,628,480	735,371,520	66%
Total Receipts	2,668,245,289	0	2,668,245,289	1,832,873,769	835,371,520	69%
Payments						
Compensation to employees	142,498,800	0	142,498,800	60,862,539	81,636,261	43%
Purchase of goods and services	1,263,487,599	0	1,263,487,599	1,199,125,156	64,362,443	95%
Acquisition of non-financial assets	2,299,939,730	0	2,299,939,730	365,547,978	1,934,391,752	16%
Direct Payments	508,245,289	0	508,245,289	408,245,289	100,000,000	80%
Other grants and transfers	0	0	0	0	0	
Total Payments	4,214,171,418	0	4,214,171,418	2,033,780,962	2,180,390,456	48%
Surplus or Deficit	(1,545,926,129)	0	(1,545,926,129)	(200,907,193)	(1,345,018,936)	

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



.....
Name: Harry Kimtai CBS
Principal Secretary



.....
Name: Dr. Anne Ng'ang'a
Project Coordinator



.....
Name: Lawrence Mwenda
Project Accountant
ICPAK Member No:9445

11. Significant Accounting Policies

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

a) Statement of compliance and basis of preparation

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

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

b) Reporting entity

The financial statements are for 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 .

c) 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.

d) Recognition of receipts

C-HERP recognises all receipts from the various sources when the event occurs, and the related cash has 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.

iv) Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when 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.

v) Proceeds from borrowing.

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

vi) Undrawn external assistance

These are loans and grants at 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)

e) Recognition of payments

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

i) Compensation to employees

Salaries 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.

Significant Accounting Policies (continued)

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.

f) 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.

g) Cash and cash equivalents

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

Significant Accounting Policies (Continued)

h) Restriction on cash

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

i) Imprests and Advances

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

j) Contingent Liabilities

A contingent liability is:

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

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

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

Significant Accounting Policies (Continued)

k) Contingent Assets

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

l) Pending bills

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

m) Budget

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

Significant Accounting Policies (Continued)

n) Third party payments

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

o) Exchange rate differences

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

p) Comparative figures

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

q) Subsequent events

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2023.

r) Prior period adjustments

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

Covid-19 Health Emergency Response Project: Project Number 6598-KE
Annual Report and Financial Statements for the financial year ended June 30, 2023

12. Notes to the Financial Statements

1. Loan from External Development Partners

During the financial period to 30 June 2023, we received funding from development partners in form of loans negotiated by the National treasury

Description	2022-2023					2021-2022	Cumulative to date
	Name of Donor	Date received	Amount in loan currency	Loans received in actual amount	Loans received as direct payment*	Total amount in Kshs	
		(EUR)	Kshs	Kshs	Kshs	Kshs	Kshs
Proceeds from Foreign Governments (World Bank)	0.00	0.00	1,424,628,480	0.00	1,424,628,480	845,660,640	3,827,091,740
Payments made by third party (Direct Payments)	0.00	0.00	0.00	108,245,289	108,245,289	428,968,922	1,198,999,304
Covid – 19 Vaccines	0.00	0.00	0.00	0.00	0.00	800,311,701	800,311,701
Grant	0.00	0.00	0.00	0.00	0.00	299,947,088	299,947,088
Counterpart funding	0.00	0.00	300,000,000	0.00	300,000,000	0.00	300,000,000
							0.00
Total	0.00	0.00	1,724,628,480	108,245,289	1,832,873,769	3,665,747,538	6,426,349,833

*Covid-19 Health Emergency Response Project: Project Number 6598-KE
Annual Report and Financial Statements for the financial year ended June 30, 2023*

Notes to the Financial Statements (Continued)

2. Compensation to Employees

Description	2022/2023			2021/2022	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Basic salaries of permanent employees	60,862,539	0.00	60,862,539	241,631,465	397,386,921
Total	60,862,539	0.00	60,862,539	241,631,465	397,386,921

3. Purchase of Goods and Services

Description	2022-2023			2021/2022	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	4,667,000	0.00	4,667,000	8,645,000	13,312,000
Domestic travel and subsistence	217,828,457	0.00	217,828,457	293,082,937	603,674,171
Printing, advertising, and information supplies	2,690,679	0.00	2,690,679	46,041,461	60,441,130
Training payments	9,289,481	0.00	9,289,481	1,705,939	11,355,120
Hospitality supplies and services	61,545,499	0.00	61,545,499	34,290,305	113,134,384
Fuel and Lubricants	14,569,063	0.00	14,569,063	5,754,442	37,592,085
Specialized materials and services	419,546,365	0.00	419,546,365	596,810,379	1,223,311,923
General Office Supplies	11,502,270	0.00	11,502,270	92,980	11,595,250
Routine maintenance – vehicles and other transport equipment	414,870	0.00	414,870	0.00	414,870
Routine maintenance- other assets	9,239,574	0.00	9,239,574	0.00	9,239,574
Consultancy Services	62,568,348	0.00		0.00	

Covid-19 Health Emergency Response Project: Project Number 6598-KE
Annual Report and Financial Statements for the financial year ended June 30, 2023

Description	2022-2023			2021/2022	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	62,568,348		62,568,348		75,008,468
Mass Vaccination campaign	385,263,550	0.00	385,263,550	0.00	385,263,550
Total	<u>1,199,125,156</u>	<u>0.00</u>	<u>1,199,125,156</u>	<u>986,444,389</u>	<u>2,544,342,525</u>

4. Acquisition of Non-Financial Assets

Description	2022-2023			2021-2022	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs.	Kshs.	Kshs	Kshs	
Purchase of vehicles & other transport equipment	0	0.00	0.00	75,700,000	177,866,611
Purchase of ICT materials	48,652,300	0.00	48,652,300	49,666,500	104,788,072
Purchase of ICT soft ware	58,699,995	0.00	58,699,995	0.00	58,699,995
Rehabilitation & renovation of plant, equipment & machinery	245,540,683	0.00	245,540,683	139,860,111	385,400,794
Purchase of Machinery and Equipment	12,655,000	0.00	12,655,000	0.00	161,099,200
Purchase of office furniture and general Equipment's	0.00	0.00	0.00	0.00	10,374,000
Total	<u>365,547,978</u>		<u>365,547,978</u>	<u>265,226,611</u>	<u>898,228,672</u>

*Covid-19 Health Emergency Response Project: Project Number 6598-KE
Annual Report and Financial Statements for the financial year ended June 30, 2023*

Notes to the financial statements (continued)

5. Transfers to other Government Entities

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

Description	2022-2023			2021-2022	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers to National Government entities					
KEMSA (Direct Payments)	0.00	0.00	0.00	0.00	86,704,000
Total	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>86,704,000</u>

6. Other Grants, Transfers and Payments – Direct Payments

Description	2022-2023			2021-2022	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Direct payments by National Treasury	0.00	108,245,289	108,245,289	428,968,922	1,198,999,304
Total	0.00	108,245,289	108,245,289	428,968,922	1,198,999,304

*Covid-19 Health Emergency Response Project: Project Number 6598-KE
Annual Report and Financial Statements for the financial year ended June 30, 2023*

Notes to the financial statements (continued)

7. Cash And Cash equivalents

Description	2022-2023	2021/2022
	Kshs	Kshs
Bank accounts	665,965,817	62,433,792
Covid 19 Vaccines	541,359.90	800,311,701
Total	<u>666,507,177</u>	<u>862,745,493</u>

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:

8. Cash in hand

Imprests and Advances

Description	2022-2023	2021/2022
	Kshs	Kshs
Outstanding Imprest (see attached)	0.00	4,668,877
Total	0.00	4,668,877

9. Fund Balance Brought Forward

Description	2022-2023	2021-2022
	Kshs	Kshs
Balance B/F	867,414,370	714,744,494
Surplus/deficit	(200,907,193)	152,669,876
Balance C/f	666,507,177	867,414,370

*Covid-19 Health Emergency Response Project: Project Number 6598-KE
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Notes to the financial statements (continued)

10. Bank Accounts

Project Bank Accounts

Details	2022-2023	2021/2022
	Kshs	Kshs
<u>Foreign Currency Accounts (EUR)</u>		
Central Bank of Kenya [A/c No 1000446366]	4,358,079	4,358,079
Total Foreign Currency balances	<u>4,358,079</u>	<u>4,358,079</u>
<u>Local Currency Accounts (KSH)</u>		
Central Bank of Kenya [A/c No 1000446684]	761,888,291.75	62,433,792
Total local currency balances	<u>761,888,291.75</u>	<u>62,433,792</u>
Total bank account balances		

Details	2022-2023	2021/2022
	Kshs	Kshs
<u>Foreign Currency Accounts (EUR)</u>		
Central Bank of Kenya [A/c No 1000545496]	<u>9,200,000</u>	<u>6,512,240</u>
Total Foreign Currency balances	<u>9,200,000</u>	<u>6,512,240</u>
<u>Local Currency Accounts (KSH)</u>		
Central Bank of Kenya [A/c No. 1000565705]	<u>541,359.90</u>	<u>800,311,701</u>
Total local currency balances	<u>541,359.90</u>	<u>800,311,701</u>
Total bank account balances		

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at 30th June 2023 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.

***Covid-19 Health Emergency Response Project: Project Number 6598-KE
Annual Report and Financial Statements for the financial year ended June 30, 2023***

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	2022-2023	2021-2022
	Kshs	Kshs
(i) A/c Name [A/c No 1000446366]		
Opening balance	4,358,079	6,600,000
Total amount deposited in the account	0.00	4,358,077
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>4,635,584</u>	<u>6,600,000</u>
Closing balance (as per SDA bank account reconciliation attached)	<u>8,993,663</u>	<u>4,358,077</u>
(ii) A/c Name [A/c No 1000545496]		
Opening balance (as per the SDA reconciliation)	20,000,000	20,000,000
Total amount deposited in the account	0.00	0.00
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>10,800,000</u>	<u>0.00</u>
Closing balance (as per SDA bank account reconciliation attached)	<u>9,200,000</u>	<u>20,000,000</u>

*Covid-19 Health Emergency Response Project: Project Number 6598-KE
Annual Report and Financial Statements for the financial year ended June 30, 2023*

Other Important Disclosures

1. Pending Accounts Payable (See Annex 6)

	Balance b/f from Comparative 2021/-2022	Additions for the year	Paid during the year	Balance c/f For FY 2022- 2023
Description	Kshs	Kshs	Kshs	Kshs
Pending bills 2022-2023	187,481,808	0.00	(187,481,808)	20,978,133
Total	187,481,808	0.0	(187,481,808)	20,978,133

2. Counterpart funding

The amount allocated in year 2021/2023 was Ksh 400M, however with the change of government the Ministry of Health was split and the allocation was split as below;

	Amount (Ksh)
1 State department for Medical Services	300,000,000
2 State department for public health and professional standards	100,000,000
	400,000,000

The full amount allocated to State Department for Medical Services supported medical oxygen generating plant at Kenyatta National Hospital

*Covid-19 Health Emergency Response Project: Project Number 6598-KE
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PROGRESS ON FOLLOW UP OF PRIOR YEAR AUDITOR GENERAL'S RECOMMENDATION

NO	ISSUES	RESPONSE	Remarks
1.	<p>Unsupported Compensation of Employees The statement of receipts and payments reflects compensation of employee's balance of KSH.241,631,465 as disclosed in Note 11.2 in the financial statements. However, the project paid consultants varying monthly allowances of btw Ksh. 75,000 and Ksh. 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</p>	<p>The staff recruited under the project were procured as short-term individual consultants through the procurement process. The salary payments are not based on PSC guidelines but negotiated on a consultancy basis based on the skill required, reporting requirements (time, duration and flexibility). Covid 19 pandemic was rated high to moderate risk by the national Covid 19 task force in the national contingency planning for COVID-19. This called for immediate mobilization of relevant skills and expertise for deployment within the shortest time possible. Contracts renewal files for the period January 2022 to June 2022 are available for verification and samples are herewith attached.</p>	Resolved
479	<p>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 of Kshs. 139,860,111 for rehabilitation and renovation of plant, 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.</p>	<p>It is true that the statement of receipts and payments reflects acquisition of non-financial assets of Kshs. 265,226,611 as disclosed in Note 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 Kshs. 100,817,680 was spent on gas installation in various hospitals. However, 10% retention fees of Kshs. 10,081,768 withheld was not recorded in the ledger or disclosed in the financial statements.</p> <p>The project does not have its own retention bank account. The 10%</p>	Resolved

Covid-19 Health Emergency Response Project: Project Number 6598-KE
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		retention fee is banked with the MOH deposits account and an MR is issued, copies are available for audit review. The full amount is expended in the Project cash book. When the liability period expires the contractor is paid from the Ministry's deposit account upon submission of the requisite documents	
480	<p>Inaccuracy in Cash and Cash Equivalents 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 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 Kshs. 62,433,792 could not be confirmed</p>	It is true that the bank reconciliation has outstanding issues, these issues were due to posting errors that has since been corrected. The bank reconciliation statement showing the correct position and the cash book extract are herewith attached	Resolved
481	<p>Undisclosed Imprest and Advances The statement of financial assets reflects accounts receivable- imprest and advances balance of Kshs. 4,688,877 as disclosed in Note 11.8 to the financial statements. However, analysis of the imprest register and supporting schedules revealed un-surrendered imprests amounting to Kshs. 43,671,525 resulting to unreconciled variance of Kshs. 39,002,648. In the circumstances the accuracy and completeness of accounts receivable- imprest and advances of Kshs. 4,668,877 could not be confirmed.</p>	<p>It is true that the project had outstanding imprest amounting to Ksh 4,703,687 as at 30th June 2022. These imprest were for activities that were on going. The activities were completed in the second week of July 2022 and the imprests were duly surrendered as per attached copies of payment vouchers. The IFMIS imprest register was still showing an outstanding amount of Kshs 43,671,525 hence the difference of Kshs 38,967,838. This is because some imprest surrender vouchers had not been fully processed in the system. Find attached the corrected register / analysis</p>	Resolved
482	<p>Budgetary Control and Performance The statement of comparisons of budget and actual amounts reflects final receipts budget of</p>	It is true that the statement of comparative budget and actual amounts reflected a final budget of	Resolved

**Covid-19 Health Emergency Response Project: Project Number 6598-KE
Annual Report and Financial Statements for the financial year ended June 30, 2023**

	<p>Kshs. 6,972,534,981 an 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 under expenditure of Kshs. 1,418,569,337 (or 42%) of the budget. The underfunding and underperformance may have affected the Projects key objective of preventing, detecting and responding to the threat posed by Covid-19 and strengthening national systems for public health preparedness.</p>	<p>Ksh 6,972,534,981 and actual expenditure on comparable basis of Kshs. 2,074,941,263 resulting into underutilization of Kshs. 4,897,593,714. The global supply chain challenges of COVID-19 related commodities and challenges at KEMSA contributed to slow absorption of funds. 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>	
483	<p>Failure to Update Imprest Register Note 3 to the financial statements reflects purchase of goods and services of Kshs. 986,444,937 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.</p>	<p>It is true that Note 3 to the financial statements reflects purchase of goods and services of Kshs. 986,444,937 out of which Kshs. 40,294,650 issued as imprest was not recorded in the imprest register. The project had some imprest recorded in the ministry ledger. All the imprest were accounted for and surrendered in full.</p>	Resolved



.....
Name: Harry Kimtai CBS
Principal Secretary



.....
Name: Dr. Anne Ng'ang'a
Project Coordinator

Annex 9: Other Support Documents

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities (Annex 1)
- ii. Bank Reconciliations statement as at 30th June 2023 (Annex 2)
- iii. Board of Survey Report (Annex 3)
- iv. Special Deposit Account(s) reconciliation statement(s) (Annex 4)
- v. Project Trial Balance (Annex 5)
- vi. Trade Payables (Annex 6)

ANNEX I

KENYATTA NATIONAL HOSPITAL
Hospital Rd. along, Ngong Rd
P.O. Box 20723, Nairobi



Tel: 2726300-/2726450/2726550
Fax: 2725272
Email: Knhadmin@knh.or.ke

Ref: KNH/FIN/12/Vol.II/121

Date: 13th July, 2023

Harry Kimtai, CBS
The Principal Secretary
Ministry of Health
P.O Box 30016 - 00100
NAIROBI

July 13 JUL 2023

Attn: Accountant Incharge

RE: INTER ENTITY TRANSFER CONFIRMATION FOR FINANCIAL YEAR 2022/23

In line with Public Sector Accounting Standards Board (PSASB) requirement, Kenyatta National hospital wishes to confirm the amount received from your disbursement as at 30th June 2023.

According to our records, KNH received Kshs.12,386,000,004 comprising of Kshs.11,586,000,004 recurrent grant and Kshs.800,000,000 Capital grant being GOK grant for FY 2022/2023 as tabulated below;

Appendix ii: Transfer from Ministries, Departments and Agencies

Reference	Date disbursed	Recurrent Grant (Kshs) (A)	Development Grant (Kshs) (B)	Total (C)=(A+B)	Amount received by KNH for FY 2022/2023 (Kshs) (E)
FT22220Y5GM6	08/08/2022	870,083,334		870,083,334	870,083,334
FT22222ZMJJ8	10/08/2022	66,250,000		66,250,000	66,250,000
FT222511C57K	08/09/2022	870,083,334		870,083,334	870,083,334
FT222511RLHB	08/09/2022	66,250,000		66,250,000	66,250,000
FT22280XRVH5	07/10/2022	870,083,331		870,083,331	870,083,331
FT222788VJQB	05/10/2022	66,250,000		66,250,000	66,250,000
FT22318B2S09	14/11/2022	870,083,334		870,083,334	870,083,334
FT22318B2G0S	14/11/2022	66,250,000		66,250,000	66,250,000
FT22347KTF1K	13/12/2022	870,083,334		870,083,334	870,083,334
FT22347VMPXT	13/12/2022	66,250,000		66,250,000	66,250,000
T23006SD01R	06/01/2023	870,083,333		870,083,333	870,083,333
FT23006S4GS8	06/01/2023	66,250,000		66,250,000	66,250,000
FT2304701PSC	16/2/2023	870,083,334		870,083,334	870,083,334
FT2304728DOC	16/2/2023	66,250,000		66,250,000	66,250,000

Reference	Date disbursed	Recurrent Grant (Kshs) (A)	Development Grant (Kshs) (B)	Total (C)=(A+B)	Amount received by KNH for FY 2022/2023 (Kshs) (E)
FT23083PRXY9	24/3/2023	870,083,333		870,083,333	870,083,333
FT23083BCXD8	24/3/2023	66,250,000		66,250,000	66,250,000
FT23118VBNH0	27/4/2023	870,083,333		870,083,333	870,083,333
FT23118RY362	28/4/2023	66,250,000		66,250,000	66,250,000
FT23156RR7R2	5/6/2023	66,250,000		66,250,000	66,250,000
FT23156W5XFF	5/6/2023	870,083,335		870,083,335	870,083,335
FT23163FZMJY	12/6/2023	870,083,335		870,083,335	870,083,335
FT23163QBHCK	12/6/2023	66,250,000		66,250,000	66,250,000
FT23184BJVL8	3/7/2023	66,250,000		66,250,000	66,250,000
FT2318463B8X	3/7/2023	870,083,334		870,083,334	870,083,334
FT231840WMBC	3/7/2023	350,000,000		350,000,000	350,000,000
FT23184CHV1V	3/7/2023		100,000,000.0	100,000,000.0	100,000,000.0
FT231841LPC6	3/7/2023		300,000,000.0	300,000,000.0	300,000,000.0
FT231842G4W4	3/7/2023		300,000,000.0	300,000,000.0	300,000,000.0
FT2318408BN0	3/7/2023		50,000,000.00	50,000,000.00	50,000,000.00
FT23184TY8C0	3/7/2023		50,000,000.00	50,000,000.00	50,000,000.00
Total Transfer from MOH		11,586,000,004	800,000,000	12,386,000,004	12,386,000,000

Confirm that the amounts shown above are correct as indicated.

Head of Accounts Department, Kenyatta National Hospital

Name: Rose di Signature: [Signature] Date: 13/07/2023

Head of Accounts Department, Ministry of Health

Name: Moses Gitau Signature: [Signature] Date: 30-8-23

13 JUL 2023

COVID-19 HEALTH EMERGENCY RESPONSE PROJECT(KES)			
WORLD BANK PROJECT		F.O 30	
REPUBLIC OF KENYA			
BANK RECONCILIATION			
AS AT 30TH JUNE , 2023			
Account Number: 1000446684			
COVID-19 HEALTH EMERGENCY RESPONSE PROJECT(KES)			
	KSHS.	KSHS.	KSHS.
Balance as per Bank certificate			761,888,291.75
<i>Less:-</i>			
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques).....	96,142,974.02		
2 Receipts in Bank Statement not yet in Cash Book.....	-		96,142,974.02
<i>Add:-</i>			
3. Payments in Bank Statement not yet recorded in Cash Book.....	220,500.00		
4. Receipts in Cash Book not yet recorded in Bank Statement.....	-		220,500.00
Balance as per Cash Book			665,965,817.73
<i>[Signature]</i>	<i>P.A</i>		<i>8/7/2023</i>
Signature	Designation	Date	
I. Payments in Cash Book not yet recorded in the Bank Statement (Unpresented Cheques).			
Date	Cheque No.	Payee	Amount
30/6/2023	1106	KRA	3,865.50
30/6/2023	1054	SILVESTER MUKENI	4,000.00
29/6/2023	1048	NZILANI MULILI KIVINDU	5,000.00
30/6/2023	1055	FESTUS KOECH	5,000.00
30/6/2023	1056	SILVESTER MUKENI	5,000.00
30/6/2023	1057	SOPHIA NJERI	5,000.00
30/6/2023	1090	KRA	5,086.20
30/6/2023	1066	KRA	5,172.40
30/6/2023	1093	KRA	5,612.05
30/6/2023	1068	KRA	7,241.40
30/6/2023	1094	KRA	7,361.55

30/6/2023	1069	KRA	7,737.95
30/6/2023	1095	KRA	7,758.60
30/6/2023	1096	KRA	8,068.95
30/6/2023	1070	KRA	9,257.25
30/6/2023	1101	KRA	12,836.20
30/6/2023	1071	KRA	14,030.45
30/6/2023	1075	KRA	16,474.15
30/6/2023	1077	KRA	20,255.15
30/6/2023	1097	KRA	20,689.65
30/6/2023	1071	KRA	24,412.95
30/6/2023	1076	KRA	33,345.00
30/6/2023	1083	LYCA TOURS AND TRAVEL	33,800.00
30/6/2023	1098	KRA	34,835.00
30/6/2023	1078	KRA	36,870.70
30/6/2023	1079	KRA	43,993.95
30/6/2023	1103	KRA	45,284.50
30/6/2023	1102	KRA	46,800.00
30/6/2023	1104	KRA	50,775.85
30/6/2023	1084	DORAS KATAMPOI	52,400.00
29/6/2023	1049	ERICK KITANGALA AYIEZA	53,400.00
30/6/2023	1110	JACQUELINE RESSA	54,400.00
30/6/2023	1108	KRA	58,206.55
30/6/2023	1098	KRA	60,612.90
30/6/2023	1099	KRA	70,275.85
30/6/2023	1061	STANBIC BANK	71,250.00
30/6/2023	1058	LYCA TOURS AND TRAVEL	74,400.00
30/6/2023	1059	OSCAR OMARI WEKHOPA	78,400.00
30/6/2023	1085	LYCA TOURS AND TRAVEL	79,280.00
30/6/2023	1100	KRA	80,317.25
30/6/2023	1086	LYCA TOURS AND TRAVEL	80,700.00
30/6/2023	1071	RETENTION	81,376.55
30/6/2023	1060	ESAU KIPRONO LANGAT	89,000.00
30/6/2023	1087	LYCA TOURS AND TRAVEL	99,740.00
30/6/2023	1061	KRA	115,500.00
30/6/2023	1105	NEXTGO AGENCIES	115,500.00
30/6/2023	1061	ABSA BANK	128,250.00
30/6/2023	1061	NCBA	128,250.00
28/6/2023	988	ANNE MARIMBET	134,000.00
30/6/2023	1062	ESAU KIPRONO LANGAT	134,000.00
30/6/2023	1088	LYCA TOURS AND TRAVEL	159,800.00
30/6/2023	1063	LYCA TOURS AND TRAVEL	174,800.00
30/6/2023	1064	LYCA TOURS AND TRAVEL	199,480.00
30/6/2023	1098	RETENTION	202,043.00
29/6/2023	1050	PRIMATE TOURS	218,240.00
30/6/2023	1065	MARY JEPTOO	219,400.00
30/6/2023	1106	ENZA AIRPORT HOTEL LTD	220,334.50
30/6/2023	1107	LYCA TOURS AND TRAVEL	235,800.00
30/6/2023	1109	KRA	259,655.15
30/6/2023	1089	SWABAHA BAISHE BAKARI	284,400.00
30/6/2023	1090	RAINBOW BUIRU RESORT	289,913.80
30/6/2023	1082	KRA	290,488.15

30/6/2023	1066	SAFARICOM LTD	294,827.60
30/6/2023	1091	LYCA TOURS AND TRAVEL	297,900.00
30/6/2023	1092	SAFARICOM LTD	300,000.00
30/6/2023	1093	ENZA AIRPORT HOTEL LTD	319,887.95
30/6/2023	1067	REUBEN TULEL	394,500.00
30/6/2023	1068	HOTEL HYLISE LIMITED	412,758.60
30/6/2023	1094	PHOSHIRENE ENTERPRISES	419,608.45
30/6/2023	1069	NIOK AGENCIES	441,062.05
30/6/2023	1095	TAIDYS RESTAURANT	442,241.40
30/6/2023	1061	EQUITY BANK	456,000.00
30/6/2023	1096	HOTEL HYLISE LIMITED	459,931.05
30/6/2023	1082	KRA	505,449.35
30/6/2023	1070	KYAKA HOTEL	527,662.75
29/6/2023	1051	REUBEN TULEL	544,400.00
30/6/2023	1061	KCB BANK	555,750.00
30/6/2023	1071	MIVCOM AGENCIES	693,945.35
30/6/2023	1101	DG-COM LTD	731,663.80
30/6/2023	1052	ESAMI	778,400.00
30/6/2023	1072	MARY JEPTOO	837,500.00
30/6/2023	1061	COOPERATIVE BANK	855,000.00
30/6/2023	1073	JACKSON IRUNGU	913,554.00
30/6/2023	1074	RUTH NGURE	913,554.00
30/6/2023	1075	ENZA AIRPORT HOTEL LTD	939,025.85
30/6/2023	1076	FARMAT SYSTEMS	1,078,155.00
30/6/2023	1077	PRIDEINN FLAMINGO BEAC	1,154,544.85
30/5/2023	1097	67 AIRPORT HOTEL	1,179,310.35
30/6/2023	1102	CATHERINE MESIANTO NOC	1,513,200.00
30/6/2023	1082	RETENTION	1,684,831.20
30/6/2023	1098	AQUA BOIL CONTRACTORS	1,722,939.10
30/6/2023	1053	EVON INTERNATIONAL LTD	2,094,608.00
30/6/2023	1078	ENZA AIRPORT HOTEL LTD	2,101,629.30
30/6/2023	1079	THE KYAKA HOTEL	2,507,656.05
30/6/2023	1103	WINSAM VENTURES LTD	2,581,215.50
30/6/2023	1104	KELU INVESTMENTS LTD	2,894,224.15
30/6/2023	1108	EVON INTERNATIONAL LTD	3,317,773.45
30/6/2023	1080	BOC KENYA PLC	3,763,765.00
30/6/2023	1099	BURCHS RESORT NAIVASHA	4,005,724.15
30/6/2023	1100	FANYAMU AGENCIES	4,578,082.75
30/6/2023	1081	BOC KENYA PLC	5,705,025.00
30/6/2023	1082	PETMART SERVICES LTD	14,367,543.30
30/6/2023	1109	ALLAKEN GENERAL MECHA	14,800,344.85
30/6/2023		ANNE WAMBUI NGANG'A	42,000.00
30/6/2023		JANE KARIMI KIMATHI	53,400.00
30/6/2023		JOYCE KWAMBOKA MOKUA	68,400.00
30/6/2023		FELIX MULATI	88,400.00
30/6/2023		MAUREEN NYAMBURA KIM	108,000.00
30/6/2023		HADLEY MATENDECHERO S	108,000.00
30/6/2023		NANCY ANYANGO AMAYO	125,600.00
30/6/2023		JAMLICK MACHARIA KARUN	126,000.00
30/6/2023		ANNE WAMBUI NGANG'A	175,000.00

30/6/2023		LOKOLILE LOLEM BOSCO	263,200.00
30/6/2023		LAWRENCE MWENDA NTIR	282,000.00
30/6/2023		ALLAN GOVOGA AGALA	352,800.00
30/6/2023		ANNE WAMBUI NGANG'A	539,000.00
30/6/2023		JAQUELINE ESTHER ANYAN	980,400.00
30/6/2023		CATHERINE RACHEL AHONG	1,113,000.00
30/6/2023		STEWART WAIRIA MWANG	2,513,400.00
		Undercast	0.72
			<u>96,142,974.02</u>

2. Receipts in the Bank Statement not yet recorded in the Cash Book

Date	Cheque No.	Payee	Amount

3. Payments in Bank Statement not yet recorded in Cash Book

Date	Cheque No.	Payee	Amount
4-May-23	FT231246VP34	TRFS Payments	2,715.50
5-May-23	FT23125CK08K	NICE SUPERMARKET LIMITE	154,784.50
7-Jun-23	FT23158YVT2Z	BERTHA NGERINGWONY RO	63,000.00
			<u>220,500.00</u>

4. Receipts in Cash Book not yet recorded in Bank Statement

Date	Cheque No.	Particulars	Amount

PAYMENTS

Annex 3

42

COVID 19 AIC

F.O. 26 (Small)

Location	Voucher No.	Cheque No.	Sh. cts.	Sh. cts.	Sh. cts.	
						432,320.50
						432,320.50
						665,965,817.73
						<u>666,398,138.23</u>
Summary ON 2023			Chairman			
			Member: Cassie	Ndingu		Member
			Member: Anna	Member		Member



**KENYA COVID-19 EMERGENCY RESPONSE PROJECT
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2023**

Credit No.: IDA LOAN CREDIT NO.65980-KE (DA-A)

Bank Account No.: 1000446366 Held with Central Bank of Kenya

	NOTES	AMOUNT EURO	AMOUNT EURO
1	Amount advanced by IDA		24,358,078.76
	Less:		
2	Total amount documented		15,364,416.16
3	Outstanding amount to be documented		8,993,662.60
	Represented by:		
4	Ending Special account Balance as at 30 June 2023		4,358,078.76
5	Amounts claimed but not credited as at 30 June 2023		-
6	Amounts withdrawn and not claimed		4,635,583.84
7	Service Charges (if not included in lines 5 and 6 above)		-
8	Interest earned (if included in Special Account)		-
9	Total advance to Special Account Year ended 30 June 2023		8,993,662.60

Discrepancy between total appearing on line 3 and 9

-

Notes:

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

The amount appearing on line 6 is eligible for financing by World Bank and shall be documented in subsequent IFRs

Signature

**AUTHORISED REPRESENTATIVE
RESOURCE MOBILISATION DEPARTMENT
THE NATIONAL TREASURY**

DATE: 25-08-2023



SPECIAL ACCOUNT STATEMENT

For period ending	30th JUNE, 2023
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, 2022
as per C.B.K. Ledger Account

4,358,078.76

Add:

Total Amount deposited by World Bank

0.00

Total Interest earnings if deposited in account

Total amount refunded to cover ineligible
expenditure

Deduct:

Total amount withdrawn

0.00

Total service charges if not included above in
amount withdrawn

Ending balance on 30th June, 2023

4,358,078.76

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE:

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

DATE

21-07-2023

SIGNATURE:

DATE

25-08-2023

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June, 2023 have been reconciled and a copy of the supporting Reconciliation Statement is attached.



**KENYA COVID-19 HEALTH EMERGENCY RESPONSE PROJECT
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2023**

Credit No.: IDA LOAN CREDIT NO.68230-KE (DA-B)

Bank Account No.: 1000545496 Held with Central Bank of Kenya

		NOTES	AMOUNT EURO	AMOUNT EURO
1	Amount advanced by IDA			20,000,000.00
	Less:			
2	Total amount documented			-
3	Outstanding amount to be documented			20,000,000.00
	Represented by:			
4	Ending Special account Balance as at 30 June 2023			9,200,000.00
5	Amounts claimed but not credited as at 30 June 2023			-
6	Amounts withdrawn and not claimed			10,800,000.00
7	Service Charges (if not included in lines 5 and 6 above)			-
8	Interest earned (if included in Special Account)			-
9	Total advance to Special Account Year ended 30 June 2023			20,000,000.00

Discrepancy between total appearing on line 3 and 9 _____ -

Notes:

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

The amount appearing on line 6 is eligible for financing by World Bank and shall be documented in subsequent IFRs

[Signature]
**AUTHORISED REPRESENTATIVE
RESOURCE MOBILISATION DEPARTMENT
THE NATIONAL TREASURY**

DATE: 25-08-2023



SPECIAL ACCOUNT STATEMENT

For period ending	30th JUNE, 2023
Account No.	1000545496
Depository Bank	CENTRAL BANK OF KENYA
Address	CBK
Related Loan	COVID-19 HEALTH EMERG.RESP.6598-KE
Credit Agreement	
Currency	EUR

Part A - Account Activity

Beginning balance of 1st July, 2022 as per C.B.K. Ledger Account	0.00
---	-------------

Add:

Total Amount deposited by World Bank	20,000,000.00
--------------------------------------	----------------------

Total Interest earnings if deposited in account	-----
---	-------

Total amount refunded to cover ineligible expenditure	-----
--	-------

Deduct:

Total amount withdrawn	10,800,000.00
------------------------	----------------------

Total service charges if not included above in amount withdrawn	-----
--	-------

Ending balance on 30th June,2023	9,200,000.00
----------------------------------	---------------------

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE: _____

DATE

21-07-2023

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE: _____

DATE

25-08-2023

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June,2023 have been reconciled and a copy of the supporting Reconciliation Statement is attached.



Annex 5

Covid 19 Health Emergency Response Project	
2022-2023 Trial Balance	
Receipts	
Exchequer 7th Feb 2023	485,456,000
Exchequer 31st March 2023	939,172,480
Total	1,424,628,480
Compensation to employees	60,862,539
Total	60,862,539
Purchase of Goods and Supplies	
Communication	4,667,000
Domestic Travel	217,828,457
Printing, advertsing and information supplies	2,690,679
Training	9,289,481
Fuel	14,569,063
Hospitality	61,545,499
General Office Supplies	11,502,270
Specifaized Materials	419,546,365
Consultancy Services	62,568,348
Routine Maintance M/Vehicles	414,870
Routine Maintance - Other Assets	9,239,574
Mass Vaccination	385,263,550
Total	1,199,125,156
Acquisition of Assets	
Purchase of ICT Equipments	48,652,300
Purchase of ICT Software	58,699,995
Rehabilitation and Renovations	245,540,683
Purchase of other machinery and equipment	12,655,000
Totals	365,547,978
Grand total	1,625,535,673
Surplus/Deficit	(200,907,193)



Pending bills 2022-2023

Annex 6

S/NO.	PAYEE	Nature of goods	AMOUNT(Kshs)	VOUCHER NO	P.O No.	P.O Date	P.O Approval	Delivery Date	Audit remarks
1	CFAO MOTORS LIMITED	Servicing of GKB 841V	55,423.00	10811063359	15029	14th June 2023	15th June 2023	16th June 2023	Fully supported
2	PS STATE DEPARTMENT FOR MEDICAL SERVICES	Advertisement space in My Gov for cherp	259,768.00	10811064929	15064	20th June 2023	27th June 2023	2nd August 2023	Fully supported
3	LYCA TOURS AND TRAVEL	Provision of airtickets for officers in official duty	198,400.00	10811065136	15182	27th June 2023	30th June 2023	16th June 2023	Late approval of PO at year end
4	TIN TIN RESTAURANT	Conference services	98,000.00	10811065144	14138	4th May 2023	9th May 2023	28th Oct 2022	Fully supported
5	ENZA AIRPORT HOTEL	Catering Services	423,590.00	10811064962	14601	19th May 2023	19th May 2023	5th March 2023	Fully supported
6	BURCH RESORT NAWASHA	Provision of full day conference	469,000.00	10811065139	14197	5th June 2023	22nd June 2023	2nd - 5th May 2023	Late approval of PO at year end
7	KAISUT TRAVEL AGENCY LTD	Provision of airtickets for officers in official duty	4,740,647.00	10811065479	15085	21st June 2023	30th June 2023	19th June 2023	Fully supported
8	ICPHER CONSULTANTS	Payment of final certificate for consultancy service under comp 8:Cherp	12,889,544.00	10811065476	15126	30th June 2023	30th June 2023	19th June 2023	Attach copies of previous certificates and copies of payments of 1st and 2nd payments
9	NATION MEDIA GROUP LTD	Provision of Advertisement service	226,200.00	10811063360	15064	15th June 2023	14th June 2023	14th June 2023	Fully supported
10	SCIENCE SCOPE LTD	Supply and delivery of external quality assurance panels vials	1,061,761.00	10811065740	14273	24th April 2023	2nd May 2023	12th June 2023	Fully supported
11	ENZA AIRPORT HOTEL	Provision of full day conference	154,000.00	10811065380	15132	22nd June 2023	30th June 2023	16th June 2023	Late approval of PO at year end
12	THE GUARDIAN HOTEL	Provision of conference facility for Bio safety training	350,000	10811065216	14017	21st Dec 2022	13th Jan 2023	25th - 29th July 2022	Fully supported
	TOTAL		20,926,333.00						

