

**OFFICE OF THE AUDITOR-GENERAL**

*Enhancing Accountability*

**REPORT**

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: **OF** 25 FEB 2021

DAY:  
Thursday

PARLIAMENT  
OF KENYA  
LIBRARY

TABLED  
BY:

Lom

**THE AUDITOR-GENERAL**

THE-TABLE:

Halima Suliman

**ON**

**GLOBAL FUND PROGRAM-TO CONTRIBUTE  
TO ACHIEVING VISION 2030 THROUGH  
UNIVERSAL ACCESS TO COMPREHENSIVE  
HIV PREVENTION, TREATMENT AND CARE  
PROJECT – KEN-H-TNT, GA NO. 1547**

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

**THE NATIONAL TREASURY**





**Project Name: To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care.**

**Implementing Entity: THE NATIONAL TREASURY**

**PROJECT GRANT/CREDIT NUMBER: KEN-H-TNT, GA 1547**

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

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

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





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**To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care.**

***Reports and Financial Statements***

***For the financial year ended June 30, 2020***

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# To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care.

## Reports and Financial Statements

For the financial year ended June 30, 2020

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### 1. PROJECT INFORMATION AND OVERALL PERFORMANCE

#### 1.1 Name and registered office

**Name:** The project's official name is **To Contribute to Achieving Vision 2030 Through Universal access To Comprehensive HIV Prevention, Treatment and Care,**

**Objective:** The key objective of the project is to reduce new HIV infections by 75% and AIDS related mortality by 25%

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

The address of its registered office is:

The National Treasury  
Treasury Building, 11<sup>th</sup> Floor  
Harambee Avenue  
P.O Box 30007-00100  
**Nairobi**

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

Telephone: (254) 2252299

E-mail: [info@treasury.go.ke](mailto:info@treasury.go.ke)

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

#### 1.2 Project Information

Project Start Date:	The project start date is 01-01-2018
Project End Date:	The project end date is 30-06-2021
Project Manager:	The project manager is Ms. Jane W. Wamoko
Project Sponsor:	The project sponsor is The Global Fund to fight AIDS, Tuberculosis and Malaria

#### 1.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the National Treasury.
Project number	<b>KEN-H-TNT, GA 1547</b>
Strategic goals of the project	The strategic goal of the project are as follows: (i) To contribute to achieving vision 2030 through universal access to



**To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care.**

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		comprehensive prevention, treatment and care.
Achievement strategic goals	of	<p>The project management aims to achieve the goals through the following means:</p> <p>(i) Leverage on synergies, integration and provision of continuum prevention and treatment services.</p> <p>(ii) Use of programmatic approaches through combination of interventions among key populations and high burden geographies, adoption of differentiated care services delivery for HIV in order to increase uptake of HIV services and retention of people living with HIV in the program.</p> <p>(iii) Adoption of the 90,90,90 global targets that allows monitoring of viral loads suppression among people living with HIV (PLHIV) on ART.</p> <p>(iv) Use of RSSH strategies which aims at strengthening PSM for healthcare products under the devolved system of government.</p>
Other important background information of the project		The project commenced on 1 <sup>st</sup> January 2018 and is set to end on 30 <sup>th</sup> June 2021. The total grant size is USD\$ 183,321,178.73 equivalent to Kshs 19,527,811,929.15
Current situation that the project was formed to intervene		<p>The project was formed to intervene in the following areas:</p> <p>(i) HIV/AIDS prevention</p> <p>(ii) HIV/AIDS identification, treatment, care and support</p> <p>(iii) Achievement of the Big Four Agenda on universal healthcare</p>

**1.4 Bankers**

**(i) PROJECT SPECIAL BANK ACCOUNT**

STANBIC BANK

ACCOUNT NO: 0100005345248

**(ii) LOCAL ACCOUNT**

Cooperative Bank of Kenya

Parliament Branch

P.O Box 74956

NAIROBI

Account No; 01141199190700



**To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV  
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**1.5 Auditors**

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



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**1.6 Roles and Responsibilities**

The table below is a list of persons who were involved in the project including the project manager and all key stakeholders, their roles and positions:

<b>Names</b>	<b>Title designation</b>	<b>Key qualification</b>	<b>Responsibilities</b>
Dr Julius Muia EBS	Principal Secretary National Treasury	PhD,CPA(K),CPS(K)	Signing of Financial Statements
Jane W. Wamoko	National Global Fund Coordinator	MA(PUBLIC MANAGEMENT), BA,DIP IN FINANCIAL AND PROJECT MANAGEMENT	Coordinating Global Fund activities
Stephen I. Muiruri	Principal Economist	MA ECONOMETRIC, BA(Econ)	M&E, Budgeting Management
Margaret Ndubi	Program Officer	BScN, MSc Med Stat	Proposal development, M&E reporting
Anthony Miiru	Program Officer	Bachelor in Environmental Health	Proposal developmental ,M&E, Reporting
Dr Kimuu	Senior Program Officer	MBChB, MSC,DLSHTM,DQHC& DTMPH	Proposal developmental ,M&E, Reporting
Dr Clare Obonyo	Pharmacist	MPH, B.Pharmacy, Higher Dip in MIS	In charge of Procurements
Simon Kibia	Senior Finance Officer	BA(Econ),CPA(K)	Proposal development M&E, reporting
Cornelius Muthiani	Finance Officer	EXECUTIVE MBA,BCOM,CPA(K)	Proposal development, M&E reporting
Catherine A.Maneno	Finance Officer	MSC(FIN),BCOM (FIN),CPA(K),DIP IN ACCTS.	Proposal development, M&E, reporting
Rael Rottich	Accountant In Charge	MBA(FIN),BCOM,CPA(K),PGD(PPM )	In Charge of Accounts
Fridah K.Matumo	Accounts Assistant	BA,CPA(K)	Maintaining accurate financial records
Purity Muthoni Muriuki	Chief Internal Auditor	BCOM(FIN)& CPA(K)	In charge of Internal Audit.
Teresa W.Kariuki	Internal Auditor	BCOM(FIN) CPA SEC4	Internal Audit
Kennedy Kithuka	Senior Internal Auditor	MBA,BA(ANTHROPOLOGY),CPA FINALIST	Internal Audit



**To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care.**

**Reports and Financial Statements**

**For the financial year ended June 30, 2020**

**1.7 Funding summary**

The Project is for duration of 3 and Half years from 2018 to 2021 with an approved budget of US\$ 183,321,178.73 equivalent to KShs 19,527,811,929.15 as highlighted in the table below:

Below is the funding summary:

Source of funds	Donor Commitment-		Amount received to date – (30 06 2020)		Undrawn balance date (30 06 2020)	
	Donor currency	KShs	Donor currency	KShs	Donor currency	KShs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
<b>(i) Grant</b>						
NACC	6,892,029.97	734,155,573.28	1,931,930.60	205,836,600.23	4,960,099	528,319,573.
NASCOP	26,501,214.07	2,822,972,925.65	17,947,010.32	1,912,149,856.94	8,554,204	910,823,068.
TNT	149,927,934.69	15,970,683,430.22	91,733,426.52	9,773,664,541.83	58,194,508	7,197,018,888.
Total	183,321,178.73	19,527,811,929.15	111,612,367.44	11,891,650,399.00	71,708,811	7,636,161,530.
<b>(ii) Counterpart funds</b>						
Government of Kenya	-	1,614,446,081.00	-	1,586,938,571.00	-	27,507,510.

**1.8 Summary of Overall Project Performance:**

- More people living with HIV were initiated and retained on ART treatment with approximately 1.1million accessing HIV treatment care and support.
- More pregnant women who are HIV positive were also initiated on ART including the infants born to these mothers in order to prevent new HIV infection.
- With availability of HIV test kits, Kenyans were able to know their HIV status and those found HIV positive started on ART treatment.
- The people at risk of HIV such as discordant couple and sex workers have been initiated on Pre Exposure Prophylaxis (PrEP) to prevent them from acquiring new HIV infection.
- Low fund absorption due to;
  - Delayed submission and approval of list of health products that was affected by WHO guidelines on ART treatment.
  - Delayed provision of general tax exemption since all GF commodities are tax exempt.
  - Restrictions due to COVID 19 pandemic that interfered with implementation of GF activities.
- Delayed delivery of commodities some suppliers citing shortage of active pharmaceutical ingredients. Some of the commodities were being used for treatment of COVID 19 and this led to restrictions around exportation of these commodities from the Country of origin.

**1.9 Summary of Project Compliance:**

The project generally complied with all the country's laws and regulation.



## 2. STATEMENT OF PERFORMANCE AGAINST PROJECT'S PREDETRMINED OBJECTIVES

### Introduction

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

The key development objectives of the project's 2018-2022 plan are to:

- a) Reduce new HIV infections by 75%
- b) Reduce AIDS related mortality by 25%

### 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: Below we provide the progress on attaining the stated objectives:

Project	Objective	Outcome	Indicator	Performance
Global Fund HIV grant(KEN-H-TNT)	Reduce HIV infections by 75%	Reduce the number of new HIV infection	Number of new HIV infections per 1000 uninfected population	The number of new HIV infections per 1000 of uninfected population has reduced from 1.83 in 2015 to 0.899 by December 2019



**To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care.**

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***For the financial year ended June 30, 2020***

		Increase the proportion of people living with HIV(PLHIV) on anti-retroviral drugs (ARVs	Percentage of people living with HIV currently receiving antiretroviral therapy	In June 2019 there were 1,110,411 PLHIV on ART, representing 91% while in June 2020, the number of PLHIV gbh-on ART increased to 1,191,026 representing 94% achievement. Within the year there was an improvement of 3%.
	Reduce aids related mortality by 25%	Reduce AIDS related mortality among PLHIV	Number of AIDS related deaths per 100,000 population	The Number of AIDS Related deaths per 100,000 Population decreased from 81.36 in 2015 to 44.15 in 2019.



**3. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

The Global Fund program support HIV programming in Kenya and approximately 80% of the allocated funds are for procurement of various commodities i.e. Anti-retroviral drugs, Pre-Exposure prophylaxis (PrEP), HIV test kits, Condoms, Nutritional supplements, drugs for STI, Cervical cancer screening reagents among other. The procurement of these commodities is through KEMSA.

The commodities are administered to prevent new HIV infections and reduce viral load to reduce transmission from one person to another. Since the HIV affects the immune system, people living with HIV are predisposed to opportunistic infection; the support is also to ensure that there is early diagnosis of opportunistic infection and treatment to avert death.

Currently there are more than 1 million people living with HIV on Anti-retroviral drugs. This includes adult, children and adolescent living with HIV. The Global Fund plays an important role to ensure availability of this medication. In addition, the Government of Kenya through co-financing mechanism and PEPFAR also play a critical role. For discordant Couples and those at risk of acquiring HIV, Pre-Exposure prophylaxis is provided to prevent HIV infection.

Since the Global Fund is a donor, the support provided to PLHIV is free.



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**To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care.**

**Reports and Financial Statements**

***For the financial year ended June 30, 2020***

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**4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES**

The *Principal Secretary* for the National Treasury and the *Project Coordinator* for the HIV New Grant Global Fund 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, 2020. 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 National Treasury and the *Project Coordinator* for HIV New Grant Global Fund 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.

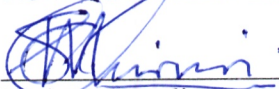
The *Principal Secretary* for the National Treasury and the *Project Coordinator* for HIV New Grant Global Fund are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2020, and of the Project's financial position as at that date. The *Principal Secretary* for The National Treasury and the *Project Coordinator* for HIV New Grant Global Fund 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.

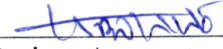
The *Principal Secretary* for the National Treasury and the *Project Coordinator* for HIV New Grant Global Fund confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period 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 National Treasury and the *Project Coordinator* for HIV New Grant Global Fund on 31 12 2020 and signed by them.

  
\_\_\_\_\_  
Principal Secretary  
Dr. Julius Muia PhD EBS

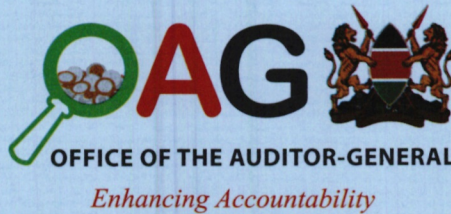
  
\_\_\_\_\_  
Project Coordinator  
Mr Stephen Muiruri

  
\_\_\_\_\_  
Project Accountant:  
CPA (Mrs) Rael J. Rottich  
ICPAK Member Number: 14200



# REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON GLOBAL FUND PROGRAM-TO CONTRIBUTE TO ACHIEVING VISION 2030 THROUGH UNIVERSAL ACCESS TO COMPREHENSIVE HIV PREVENTION, TREATMENT AND CARE PROJECT - KEN-H-TNT, GA NO. 1547 FOR THE YEAR ENDED 30 JUNE, 2020 – THE NATIONAL TREASURY**

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### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of Global Fund Program-To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Project set out on pages 1 to 22, which comprise the statement of financial assets as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and statement of comparative budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Global Fund Program -To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Project as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Grant Agreement No. KEN-H-TNT, GA NO. 1547 dated 15 December, 2017 between the Global Fund and the Government of Kenya and the Public Finance Management Act, 2012.

Further, the special account statement presents fairly, transactions for the year, and the closing balance has been reconciled with the books of account.

#### **Basis for Qualified Opinion**

##### **Non-Disclosure of Counterpart Contribution**

The statement of receipts and payments did not disclose the counterpart funding from The National Treasury. Thus, the Government of Kenya contribution for the financial year and cumulatively cannot be established. In addition, the Project Management is in breach

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*Report of the Auditor-General on To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Project No. KEN-H-TNT, GA No. 1547 for the year ended 30 June, 2020 – The National Treasury*

of paragraph 5.1 of the Grant Agreement which provides for a 15% counterpart contribution. Further, the Project Management is also in breach of Section 72(6) of the Public Finance Management Act, 2012, which requires the National Government to factor grants in the budgets with counterpart funds being appropriated in accordance with the signed agreement.

Consequently, the accuracy and completeness of the reported receipts balance of Kshs.2,799,519,735 cannot be ascertained.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Global Fund Program -To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Project Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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.

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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

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

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

### **Conclusion**

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

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*Report of the Auditor-General on Global Fund Program - To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Project No. KEN-H-TNT, GA No. 1547 for the year ended 30 June, 2020 - The National Treasury*

## **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and 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 the Global Fund, I report based on my audit, that: -

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

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

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

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015. In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

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

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

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

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

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


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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Project's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Project to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Project to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

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

**Nairobi**

**31 December, 2020**

To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care.

Reports and Financial Statements

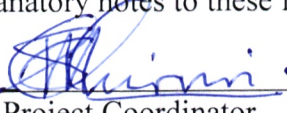
For the financial year ended June 30, 2020

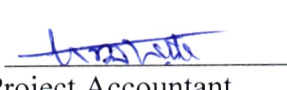
6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30TH JUNE 2020

	Note	2019/2020		2018/2019		Cumulative to-date (From inception)
		Receipts and payments controlled by the entity	Payments made by third parties	Receipts and payment controlled by the entity	Payments made by third parties	
		KShs	KShs	KShs	KShs	KShs
<b>RECEIPTS</b>						
Proceeds from domestic and foreign grants	9.3	2,798,957,899	-	383,527,873	-	3,211,232,964
Miscellaneous receipts	9.4	561,837	-	366,084	-	931,277
<b>TOTAL RECEIPTS</b>		<b>2,799,519,735</b>	<b>-</b>	<b>383,893,957</b>	<b>-</b>	<b>3,212,164,241</b>
<b>PAYMENTS</b>						
Compensation of employees	9.5	23,067,524	-	22,043,010	-	55,874,764
Purchase of goods and services	9.6	2,714,352,747	-	319,464,352	-	3,042,594,712
Acquisition of non-financial assets	9.7	-	-	1,424,507	-	6,346,695
Transfers to other government entities	9.8	10,000,000	-	25,592,500	-	35,592,500
<b>TOTAL PAYMENTS</b>		<b>2,747,420,271</b>	<b>-</b>	<b>368,524,369</b>	<b>-</b>	<b>3,140,408,671</b>
<b>SURPLUS/(DEFICIT)</b>		<b>52,099,464</b>	<b>-</b>	<b>15,369,588</b>	<b>-</b>	<b>71,755,569</b>

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

  
Principal Secretary  
Dr. Julius Muia PhD EBS

  
Project Coordinator  
Mr Stephen Muiruri

  
Project Accountant  
CPA (Mrs) Rael J. Rottich  
CPAK Member Number: 14200



To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care.


Reports and Financial Statements


For the financial year ended June 30, 2020


7. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2020

	Note	2019-2020	2018-2019
		KShs	KShs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	9.9.A	71,755,599	19,593,636
<b>Total Cash and Cash Equivalents</b>		<b>71,755,599</b>	<b>19,593,636</b>
Accounts receivables – Imprest and Advances	9.9B	-	62,500
<b>TOTAL FINANCIAL ASSETS</b>		<b>71,755,599</b>	<b>19,656,136</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	9.10	19,656,136	4,286,548
Prior year adjustments		-	-
Surplus/(Deficit) for the year		52,099,464	15,369,588
<b>NET FINANCIAL POSITION</b>		<b>71,755,600</b>	<b>19,656,136</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 31/12/20 2020 and signed by:

  
Principal Secretary  
Date 31/12/2020

  
Project Coordinator  
Date 31/12/2020

  
Project Accountant  
Date 31/12/2020  
ICPAK Member Number: 14200



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To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care.

Reports and Financial Statements

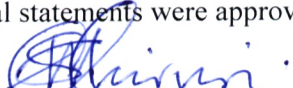
For the financial year ended June 30, 2020


8. STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2020

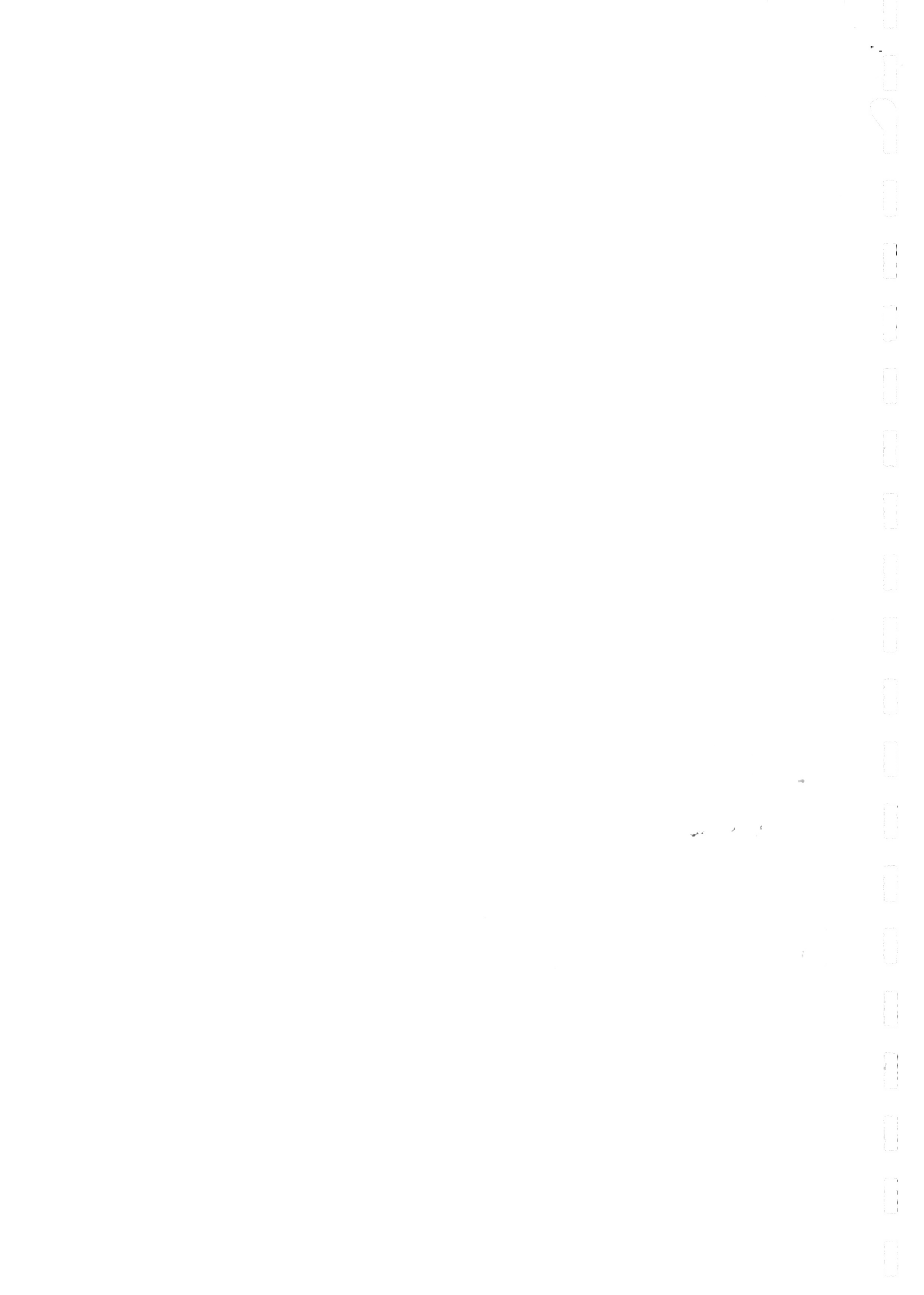
		2019-2020	2018-2019
	Note	KShs	KShs
<b>Receipts from operating activities</b>			
Proceeds from domestic and foreign grants	9.3	2,798,957,899	383,527,873
Miscellaneous receipts	9.4	561,837	366,084
<b>Payments from operating activities</b>			
Compensation of employees	9.5	23,067,524	22,043,010
Purchase of goods and services	9.6	2,714,352,747	319,464,352
Transfers to other government entities	9.8	10,000,000	25,592,500
<b>Adjustments during the year</b>			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	9.9B	-	62,500
Increase/(Decrease) in Accounts Payable: (deposits and retention)		-	-
Prior Year Adjustments		-	-
<b>Net cash flow from operating activities</b>		<b>52,161,964</b>	<b>16,731,595</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	9.7	-	1,424,507
<b>Net cash flows from Investing Activities</b>		<b>-</b>	<b>(1,424,507)</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from Foreign Borrowings		-	-
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>			
		<b>52,161,964</b>	<b>15,307,088</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>19,593,636</b>	<b>4,286,548</b>
<b>Cash and cash equivalent at END of the year</b>		<b>71,755,600</b>	<b>19,593,636</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 31/12/20 2020 and signed by:

  
Principal Secretary  
Date 31/12/2020

  
Project Coordinator  
Date 31/12/2020

  
Project Accountant  
Date 31/12/2020  
ICPAK Member No: 14200



To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care.


Reports and Financial Statements

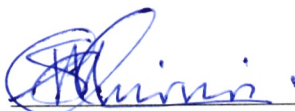
For the financial year ended June 30, 2020


9. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>Receipts</b>						
Proceeds from domestic and foreign grants	5,556,588,886	2,689,489,770	2,867,099,116	2,798,957,899	(68,141,217)	98%
Miscellaneous receipts				561,837	561,837	
<b>Total Receipts</b>	5,556,588,886	2,689,489,770	2,867,099,116	<b>2,799,519,735</b>	<b>68,141,217</b>	<b>98%</b>
<b>Payments</b>						
Compensation of employees	26,312,154	(1,178,361)	25,133,793	23,067,524	2,066,269	92%
Purchase of goods and services	5,357,310,837	(2,567,123,673)	2,790,187,164	2,714,352,747	75,834,467	97%
Acquisition of non-financial assets	9,140,000	16,638,059	25,778,059	-	25,778,059	0%
Transfers to other government entities	163,825,795	(137,825,795)	26,000,000	10,000,000	16,000,000	38%
<b>Total Payments</b>	5,556,588,786	2,689,489,770	2,867,099,116	<b>2,747,420,271</b>	<b>(119,678,845)</b>	<b>96%</b>

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

  
Principal Secretary  
Date 30/12/2020

  
Project Coordinator  
Date 31/12/2020

  
Project Accountant  
Date 31/12/2020  
ICPAK Member No: 14200



## **10. NOTES TO THE FINANCIAL STATEMENTS**

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

### **9.1. Basis of Preparation**

#### **9.1.1. Statement of compliance and basis of preparation**

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

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

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

#### **9.1.2. Reporting entity**

The financial statements are for the HIV new grant Global fund program under National Government of Kenya. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012 .

#### **9.1.3. Reporting currency**

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

### **9.2. Significant Accounting Policies**

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

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

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

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

##### **• External Assistance**

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



**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Donations and grants**

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

**Proceeds from borrowing**

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

**Undrawn external assistance**

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

• **Other receipts**

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

**b) Recognition of payments**

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

• **Compensation of employees**

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

• **Use of goods and services**

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

• **Interest on borrowing**

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

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

• **Acquisition of fixed assets**

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

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

**c) In-kind donations**

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

**d) Cash and cash equivalents**

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

**Restriction on cash**

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



## SIGNIFICANT ACCOUNTING POLICIES (Continued)

### e) Accounts receivable

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

### f) 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 Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. There were no contingent liabilities in the year.

Section 89 (2) (i) of the PFM Act requires the National Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

### g) Contingent Assets

The Entity does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity 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.



**h) Pending bills**

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

**i) 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 recognized 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.

**j) Third party payments**

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

During the year no loan disbursements were received in form of direct payments from third parties.

**k) 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.



**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**l) 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.

**m) 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, 2020.

**n) Errors**

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



**To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care.**

**Reports and Financial Statements**

**For the financial year ended June 30, 2020**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**d)**

**9.3. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

During the 12 months to 30 June 2020 we received grants from donors as detailed in the table below:

Name of Donor	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount in KShs	
						2019/20	2018/19
						KShs	KShs
<b>Grants Received from Multilateral Donors (International Organisations)</b>							
Global Fund	01.10.2019		50,000,000	7,709,224		57,709,224	-
Global Fund	03.10.2019		44,358,587			44,358,587	-
Global Fund	02.06.2020			291,594,122		291,594,122	-
Global Fund	02.12.2019			12,257,963		12,257,963	-
Global Fund	05.06.2020			21,833,280		21,833,280	-
Global Fund	08.04.2020			2,116,416.24		2,116,416	-
Global Fund	10.02.2020			424,026,242.14		424,026,242	-
Global Fund	12.09.2019			20,409,270.11		20,409,270.11	-
Global Fund	14.02.2020			253,611,540.00		253,611,540.00	-
Global Fund	16.10.2019			264,717,563.41		264,717,563.41	-
Global Fund	17.09.2019			1,287,567.23		1,287,567.23	-
Global Fund	17.10.2019			9,857,405.67		9,857,405.67	-
Global Fund	18.11.2019			129,326,901.47		129,326,901.47	-
Global Fund	20.05.2020			10,602,677.11		10,602,677.11	-
Global Fund	21.03.2020			105,028.37		105,028.37	-
Global Fund	22.01.2020			11,545,172.05		11,545,172.05	-



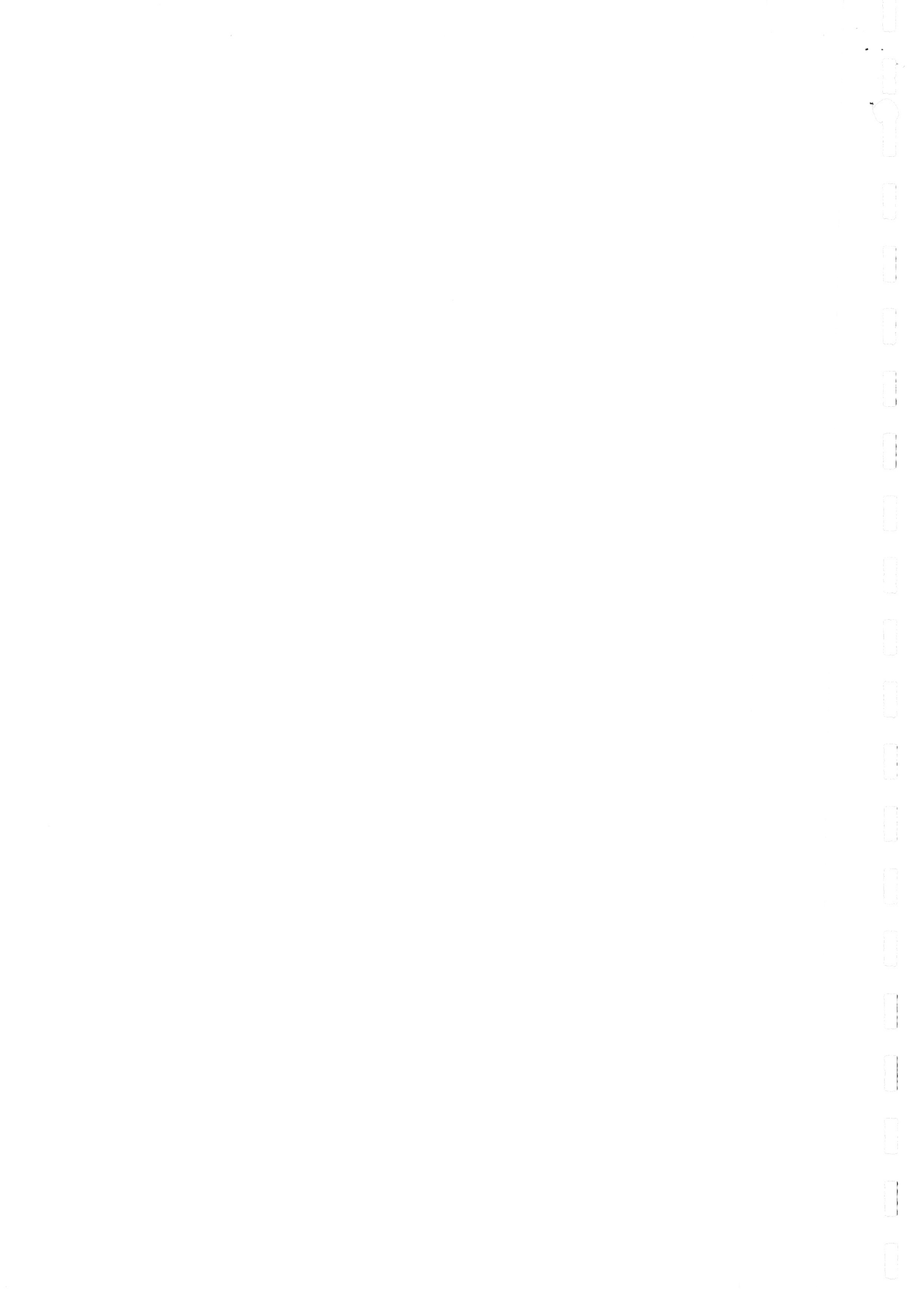
**To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care.**

***Reports and Financial Statements***

***For the financial year ended June 30, 2020***

Global Fund	23.06.2020			311,262,808.26	311,262,808.26	-
Global Fund	23.08.2019			193,796,782.01	193,796,782.01	-
Global Fund	23.09.2019			1,466,775.20	1,466,775.20	-
Global Fund	23.10.2019			20,393,686.60	20,393,686.60	-
Global Fund	27.08.2019			521,087,656.72	521,087,656.72	-
Global Fund	28.04.2020			90,724,065.24	90,724,065.24	-
Global Fund	29.06.2020			26,399,635.48	26,399,635.48	-
Global Fund	31.03.2020			72,253,213.34	72,253,213.34	-
Global Fund	31.03.2020		6,214,316		6,214,316.10	-
<b>Total</b>			<b>100,572,903</b>	<b>2,698,384,995</b>	<b>2,798,957,899</b>	<b>383,527,873</b>

\* The direct payment grants represent payments for goods and services done directly by the donor on behalf of the project. Projects should ensure that the adequate documents and support document is requested from the donors to support this grant.



To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care.

*Reports and Financial Statements*

*For the financial year ended June 30, 2020*

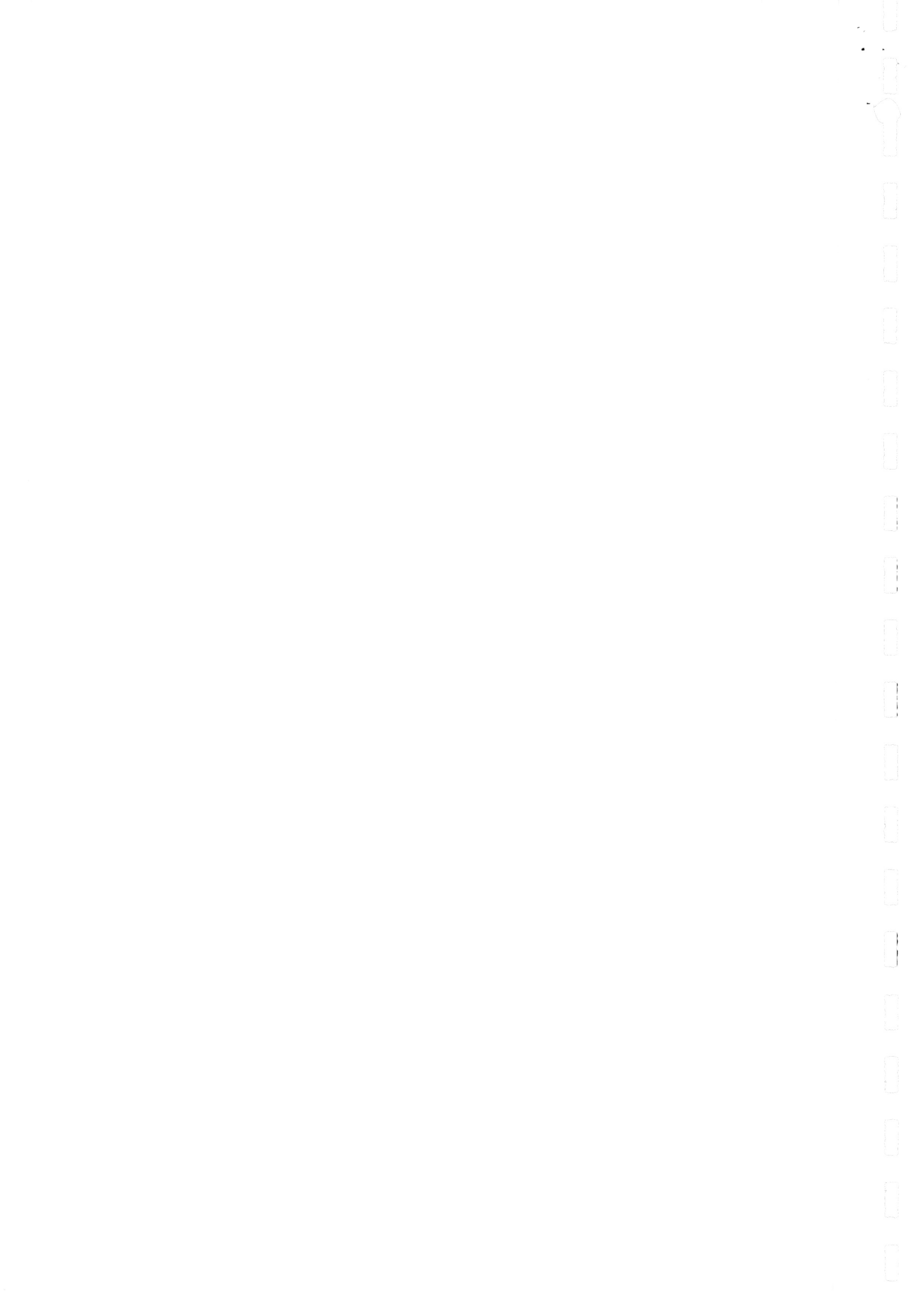
NOTES TO THE FINANCIAL STATEMENTS (Continued)

9.4. MISCELLANEOUS RECEIPTS

	2019/20			2018/19	Cumulative to- date
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total Receipts		(from inception)
	KShs	KShs	KShs		
Other receipts not classified elsewhere					
Q1	53,444	-	53,444	22,889	76,334
Q2	190,125	-	190,125	196,706	386,831
Q3	159,906	-	159,906	95,622	255,529
Q4	158,361	-	158,361	50,864	212,582
Sub -total	-	-	-	-	-
	<b><u>561,837</u></b>	<b><u>≡</u></b>	<b><u>561,837</u></b>	<b><u>366,083</u></b>	<b><u>931,276</u></b>

9.5. COMPENSATION OF EMPLOYEES

	2019/20			2018/19	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
-					
Basic wages of temporary employees	7,399,284	-	7,399,284	7,047,168	17,884,152
Personal allowances paid as part of salary	14,708,994	-	14,708,994	14,082,276	35,892,228
Personal allowances provided (gratuity)	959,246	-	959,246	913,566	2,098,384
<b>Total</b>	<b><u>23,067,524</u></b>	<b><u>≡</u></b>	<b><u>23,067,524</u></b>	<b><u>22,043,010</u></b>	<b><u>55,874,764</u></b>



To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV  
 Prevention, Treatment and Care.  
*Reports and Financial Statements*  
 For the financial year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9.6. PURCHASE OF GOODS AND SERVICES

	2019/20			2018/19	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Utilities, supplies and services	152,067	-	152,067	200,228	352,295
Communication, supplies and services	956,650	-	956,650	957,150	2,356,500
Domestic travel and subsistence	9,230,412	-	9,230,412	14,948,329	30,805,211
Foreign travel and subsistence	1,025,412	-	1,025,412	1,230,604	2,289,448
Printing, advertising and – information supplies & services	-	-	-	-	96,252
Training payments	622,118	-	622,118	1,613,831	2,686,049
Hospitality supplies and services	1,229,550	-	1,229,550	2,385,480	4,348,610
Insurance costs	2,397,950	-	2,397,950	4,164,465	6,562,415
Specialized materials and services-Male condoms	254,825,286	-	254,825,286	-	254,825,286
Specialized materials and services-Lab materials	171,399,224	-	171,399,224	163,083,962	334,483,186
Specialized materials and services-Food suppliments	11,654,322	-	11,654,322	-	11,654,322

**To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV  
Prevention, Treatment and Care.**

**Reports and Financial Statements**

**For the financial year ended June 30, 2020**

Other operating payments- procurement fee	233,263,145	-	233,263,145	19,349,072	252,612,217
Specialized materials and services- Medical Drugs	2,027,284,444	-	2,027,284,444	111,160,075	2,138,444,519
Other operating payments- committee expenses	-	-	-	-	96,000
Fuels, Lubricants & Transport expenses	158,275	-	158,275	-	415,875
Routine maintenance – vehicles and other transport equipment	-	-	-	102,202	129,202
Subscription to professional bodies	67,200	-	67,200	78,400	145,600
Other operating payments-bank charges	86,641	-	86,641	190,554	291,674
<b>Total</b>	<b>2,714,352,696</b>	<b>-</b>	<b>2,714,352,696</b>	<b>319,464,352</b>	<b>3,042,594,712</b>



To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV  
Prevention, Treatment and Care.

*Reports and Financial Statements*

*For the financial year ended June 30, 2020*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9.7. ACQUISITION OF NON-FINANCIAL ASSETS

	2019/20			2018/19	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Purchase of vehicles & other transport equipment	-	-	-	-	4,920,000
Purchase of household furniture & institutional equipment	-	-	-	720,200	720,200
Purchase of office furniture & general equipment	-	-	-	329,086	329,086
Procurement and supply chain costs	-	-	-	375,221	377,409
<b>Total</b>	<b>=</b>	<b>=</b>	<b>=</b>	<b>1,424,507</b>	<b>6,346,695</b>



**To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care.**

**Reports and Financial Statements**

**For the financial year ended June 30, 2020**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**9.8. TRANSFERS TO OTHER GOVERNMENT ENTITIES**

During the 12 months to 30 June 2020, we transferred funds to reporting government entities as shown below:

	2019/20			2018/19	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
<b>Transfers to National Government entities</b>					
Kenya Country Coordination Mechanism(KCM)	10,000,000	-	10,000,000	25,592,500	35,592,500
<b>TOTAL</b>	<b><u>10,000,000</u></b>	<b><u>=</u></b>	<b><u>10,000,000</u></b>	<b><u>25,592,500</u></b>	<b><u>35,592,500</u></b>

We have confirmed that the beneficiary institutions have received the funds and have recorded these as inter-entity receipts. We have attached these duly signed confirmations as an Appendix to the financial statements.

**To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care.**

**Reports and Financial Statements**

**For the financial year ended June 30, 2020**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**9.9. CASH AND CASH EQUIVALENTS CARRIED FORWARD**

	2019/20	2018/19
	KShs	KShs
Bank accounts (Note 9.9A)	71,755,599	19,593,636
Cash in hand (Note )	-	-
Cash equivalents (short-term deposits) (Note 9.9B)	-	62,500
<b>Total</b>	<b><u>71,755,599</u></b>	<b><u>19,656,136</u></b>

The project has one number of project accounts spread within the project implementation area and one number of foreign currency designated accounts managed by the National Treasury as listed below:

**9.9 A Bank Accounts**

**Project Bank Accounts**

	2019/20	2018/19
	KShs	KShs
<b><u>Local Currency Accounts</u></b>		
Co-operative Bank of Kenya [A/c No:01141199190700]	70,707,798	19,436,936
Others ( <i>safaricom mpesa A/C 999615</i> )	1,047,800	156,700
<b>Total local currency balances</b>	<b><u>71,755,598</u></b>	<b><u>19,593,636</u></b>
<b>Total bank account balances</b>	<b><u>71,755,598</u></b>	<b><u>19,593,636</u></b>



**To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care.**

**Reports and Financial Statements**

**For the financial year ended June 30, 2020**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**Special Deposit Accounts**

The balances in the Project's Special Deposit Account(s) as at 30<sup>th</sup> June 2020 are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

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

**Special Deposit Accounts Movement Schedule**

	2019/20	2018/19
	KShs	KShs
<b>(i) A/C Name [A/c No:100005345248]</b>		
Opening balance	1,714,308,423	93,717,611
Total amount deposited in the account	8,218,080,718.89	3,075,390,098
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>3,382,448,882.14</u>	<u>1,454,799,286</u>
<b>Closing balance (as per SDA bank account reconciliation attached)</b>	<b><u>6,549,940,259.75</u></b>	<b><u>1,714,308,423</u></b>

The Special Deposit Account(s) reconciliation statement(s) have been attached as Appendix in supports these closing balances.

**9.9B OUTSTANDING IMPRESTS AND ADVANCES**

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Due Date of Surrender</i>	<i>Amount Surrendered</i>	<i>Balance 2020</i>	<i>Balance 2019</i>
Anthony Miru	21,000	30.06.19	21,000	-	21,000
Simon Ngigi Kibia	37,000	30.06.19	37,000	-	37,000
Dr Clare Obonyo	4,500	30.06.19	4,500	-	4,500
<b>Total</b>	<b><u>62,500</u></b>		<b><u>(62,500)</u></b>	<b>=</b>	<b><u>62,500</u></b>

**9.10. FUND BALANCE BROUGHT FORWARD**

	2019/20	2018/19
	KShs	KShs
Bank accounts	19,593,636	4,286,548
Outstanding imprests and advances	62,500	-
<b>Total</b>	<b><u>19,656,136</u></b>	<b><u>4,286,548</u></b>



To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV  
Prevention, Treatment and Care.

*Reports and Financial Statements*

*For the financial year ended June 30, 2020*

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**9.11. CHANGES IN RECEIVABLE**

<b>Description of the error</b>	<b>2019 - 2020</b>	<b>2018 - 2019</b>
	<b>KShs</b>	<b>KShs</b>
Outstanding Imprest as at 1 <sup>st</sup> July 2019 (A)	219,200	-
Imprest issued during the year (B)	10,995,195	12,768,291
Imprest surrendered during the Year (C)	(10,166,595)	12,549,091
Net changes in account receivables D= A+B-C	<b>1,047,800</b>	<b>219,200</b>



To Contribute to Achieving Vision 2030 Through Universal Access to  
Comprehensive HIV Prevention, Treatment and Care.

*Reports and Financial Statements*

*For the financial year ended June 30, 2020*

**10. OTHER IMPORTANT DISCLOSURES**

**10.1 PENDING ACCOUNTS PAYABLE (See Annex 2A)**

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Supply of goods	7,800	-	(7,800)	-
Supply of services	448,814	-	(448,814)	-
<b>Total</b>	<b>456,614</b>	<b>-</b>	<b>(456,614)</b>	<b>-</b>

**10.2 OTHER PENDING PAYABLES (See Annex 2C)**

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities- KRA	550,255	470,722	(550,255)	470,722
Amounts due to National Government entities- ICPAK	130,000	-	130,000)	-
Amounts due to National Government entities- NSSF	800	800	(800)	800
Amounts due to National Government entities- NHIF	3,400	3,400	3,400)	3,400
Amounts due to third parties-MFI	-	69,130	69,130)	-
<b>Total</b>	<b>684,455</b>	<b>544,052</b>	<b>(684,455)</b>	<b>544,052</b>



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To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care.  
**Reports and Financial Statements**  
 For the financial year ended June 30, 2020

**OTHER IMPORTANT DISCLOSURES (Continued)**

**11. PROGRESS ON FOLLOW UP OF PRIOR YEAR AUDITOR'S RECOMMENDATIONS**

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

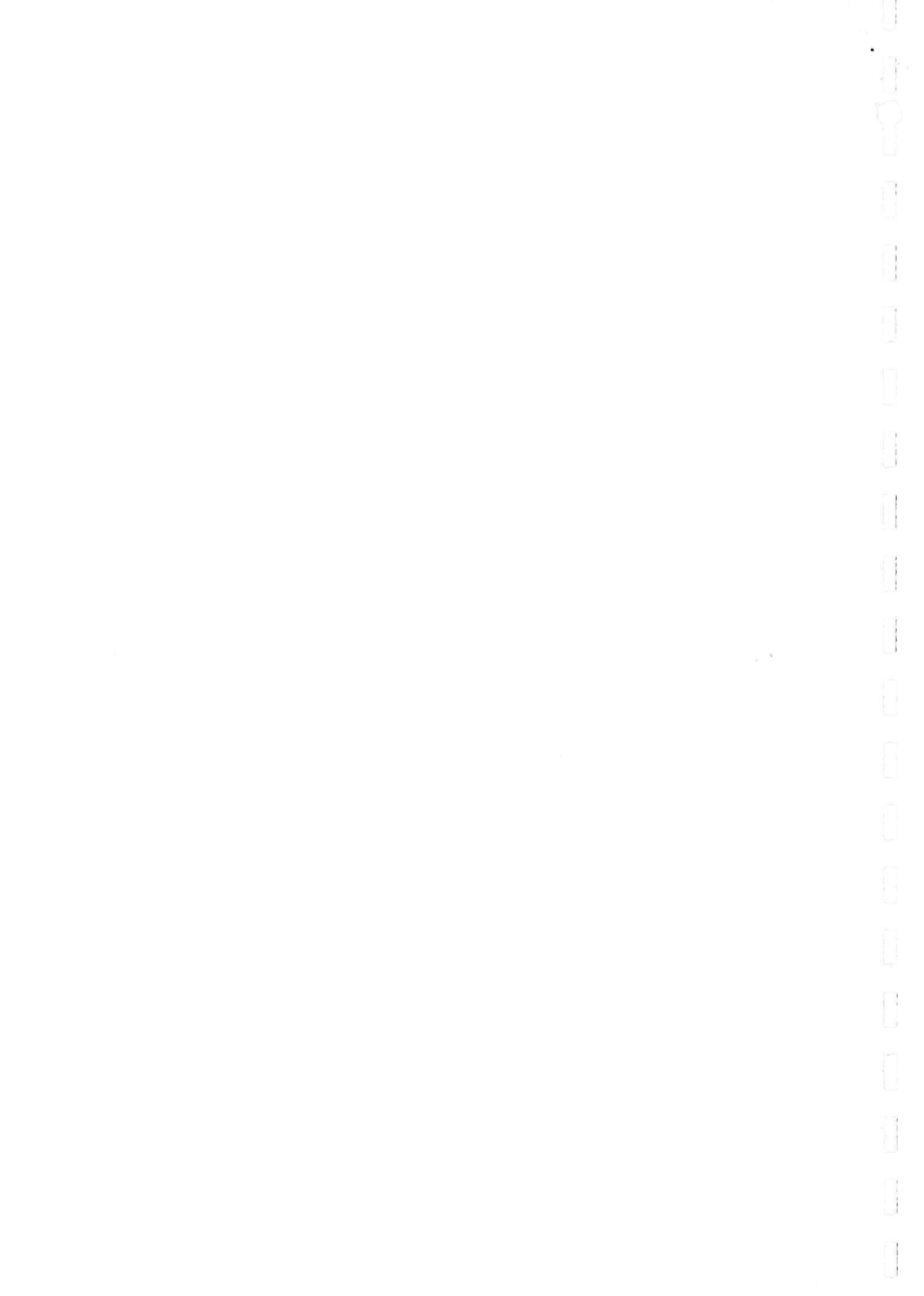
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolve d / Not Resolved )	Timeframe: (Put a date when you expect the issue to be resolved)
	None inclusion of counterpart		Simon Kibia	Not Resolved	

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

31/12/2020  
 \_\_\_\_\_  
 Date

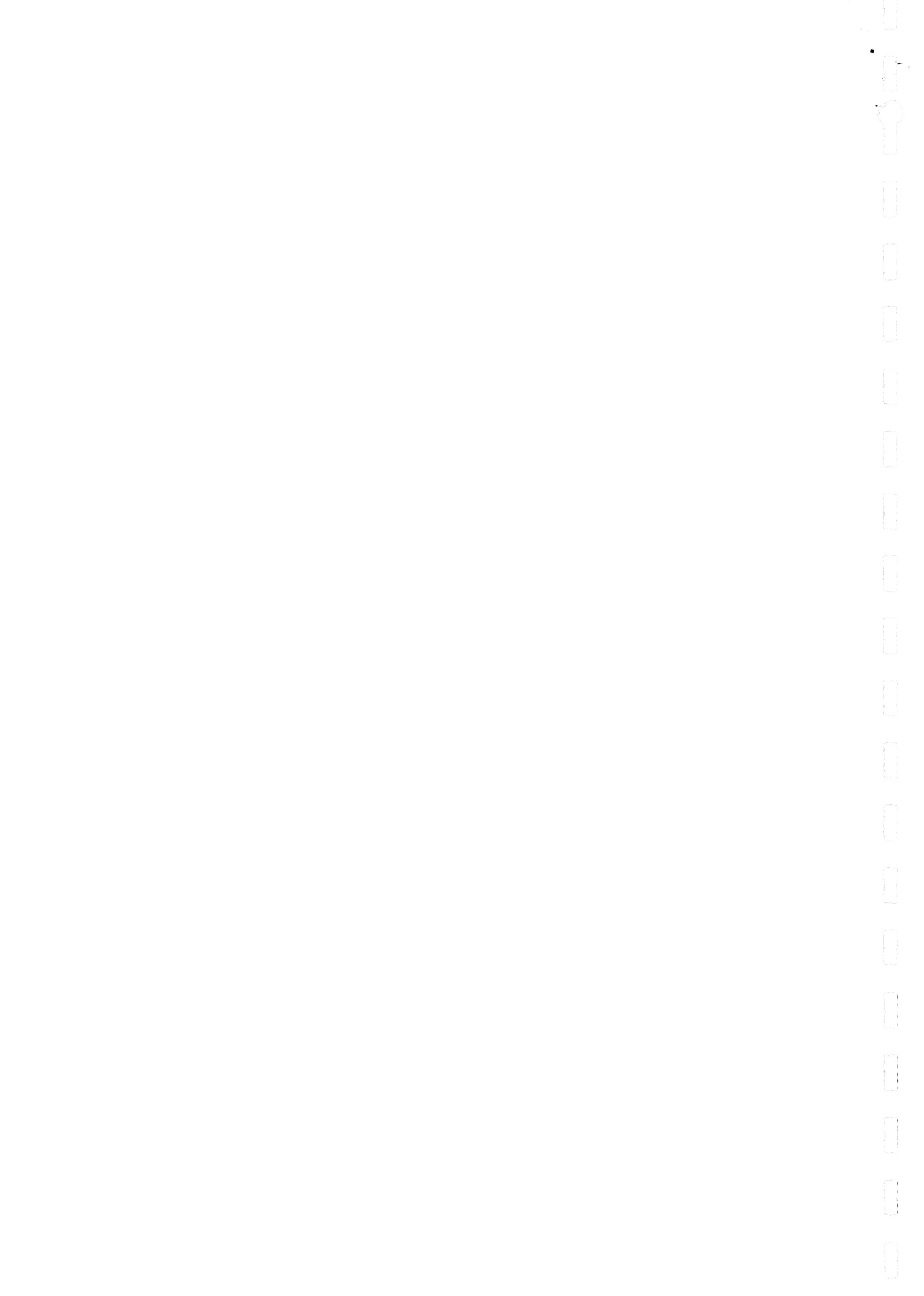
  
 \_\_\_\_\_  
 Project Coordinator

31/12/2020  
 \_\_\_\_\_  
 Date



**ANNEX 2A - ANALYSIS OF PENDING BILLS**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019	Comments
	a	b	c	d=a-c		
<b>Supply of goods</b>						
1. Talent office supplies	7,800		7,800		7,800	Unpresented cheques
2.						“
3.						
<b>Sub-Total</b>	<b>456,614</b>		<b>456,614</b>		<b>456,614</b>	
<b>Supply of services</b>						
4. ESAMI	448,814		448,814		448,814	
<b>Sub-Total</b>	<b>448,814</b>		<b>448,814</b>		<b>448,814</b>	
<b>Grand Total</b>	<b>456,614</b>		<b>(456,614)</b>		<b>456,614</b>	



**ANNEX 2B - ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019	Comments
		a	b	c	d=a-c		
<b>Amounts due to National Govt Entities</b>							
1. KRA	Paye	1,020,977	1.07.20	(550,255)	470,722	550,255	chq on transit
2. ICPAK	Subscription	130,000		(130,000)	-	130,000	“
3. NSSF	Salary Deduction	1,600	1.07.20	(800)	800	800	“
4. NHIF	Salary Deduction	6,800	1.07.20	(3,400)	3,400	3,400	“
<b>Sub-Total</b>		<b>1,159,377</b>		<b>(684,455)</b>	<b>474,922</b>	<b>684,455</b>	
<b>Amounts due to Third Parties</b>							
5. MFI	Office Supplies	69,130	1.07.20	-	69,130		“
<b>Sub-Total</b>		<b>69,130</b>			69,130		
<b>Grand Total</b>		<b>1,228,507</b>		<b>(684,455)</b>	<b>544,052</b>	<b>684,455</b>	

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

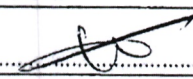
<b>Asset class</b>	<b>Opening Cost (KShs) 2019/20 (a)</b>	<b>*Purchases/Additions in the Year (KShs) 2019/20 (b)</b>	<b>**Disposals in the Year (KShs) 2019/20 (c)</b>	<b>Transfers in/(out) Kshs 2019/20 (d)</b>	<b>Closing Cost (KShs) 2020 (e)= (a)+ (b)-(c)+(-)d</b>
Vehicles, Transport equipment	4,920,000	-	-	-	4,920,000
Office equipment, furniture and fittings	329,086	-	-	-	329,086
Hosehold Furniture & other institutional Equipment	720,200	-	-	-	720,200
<b>Total</b>	<b>5,969,286</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,969,286</b>

\*There were no contingent liabilities during the year

**APPENDICES**

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities
- ii. Bank Reconciliations
- iii. Cash Count Certificate
- iv. Special Deposit Account(s) reconciliation statement(s)



BANK RECONCILIATION				
AS AT 30TH JUNE 2020				(IN KSHS)
Balance as per Bank Statement				71,251,851.01
Less:				
1)	Payments in Cash Book not Recorded in Bank Statement			544,052.19
2)	Receipts in Bank Statement not recorded in Cash book			-
				544,052.19
Add:				
3)	Payments in Bank Statement not yet recorded in Cash book			
4)	Receipts in Cash book not recorded in Bank Statement			
				70,707,798.60
	Balance as per Cash book			70,707,798.82
	Balance as per Cash book (Actual)			(0.22)
	Difference			
I certify that I have verified the Bank Balance in Cash book with Bank Statement and that the above Reconciliation is Correct.				
SIGNATURE		DESIGNATION		DATE
		AMS		01/07/2020
PAYMENTS IN CASHBOOK NOT YET IN BANK STATEMENT (UNPRESENTED CHEQUES)				
DATE	ITEM	CHQ NO.	AMOUNT	
24.06.20	Commissioner of Domestic Tax	000277	332,212.00	
24.06.20	Commissioner of Domestic Tax	000279	138,510.00	
24.06.20	NSSF	000280	800.00	mpesa bal-MMF
24.06.20	NHIF	000281	3,400.00	
24.06.20	MFI Document Solution	000282	69,130.19	
			544,052.19	
PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK				
DATE	PAYEE	REF	AMOUNT	
	TOTAL			
RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK				
DATE	PAYEE	CHQ NO/REF	AMOUNT	
RECEIPTS IN CASHBOOK NOT YET IN BANK STATEMENT				
DATE	PAYEE	CHQ NO/REF	AMOUNT	
		TOTAL		



onal Current Account Statement



Statement Date 01-Jul-20  
 Statement Period 01-Jun-20 to 01-Jul-20  
 Page Page 1 of 2

PRINCIPAL RECEIPT GLOBAL FUND HIV

Branch PARLIAMENT ROAD BRANCH  
 Branch Code 00011044  
 Contact Details  
 Tel

Account No	01141199190700
Account Description	GRANT NO.KEN-H-TNT,GA 1547
Currency	KES

DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
-20	Brought forward Balance					32,186,660.48 CR
1-20	CATHERINE ALEYO	BPWR	02-Jun-20		257,465.00	32,444,125.48 CR
Jun-20	CATHERINE ALEYO 24702388	BPWR	02-Jun-20		154,995.00	32,599,120.48 CR
1-20	FRIDAH KAWIRA 2020200001282759 P051098578U	BPWR	05-Jun-20	333,832.00		32,265,288.48 CR
1-20	MINISTRY OF FINANCE AND P 2020200001282981 P051098578U	BPWR	05-Jun-20	138,510.00		32,126,778.48 CR
1-20	MINISTRY OF FINANCE AND P CHEQUE NO: 272 NHIF 4119919070	BPWR	10-Jun-20	3,400.00		32,123,378.48 CR
1-20	AMREF HEALTH AFRICA 44358587KES SE07802006120932	SVR	12-Jun-20		44,358,587.00	76,481,965.48 CR
1-20	KCBLKENXDMM PETER KINYUA KIMUU /1257619039	BPWR	16-Jun-20	5,250.00		76,476,715.48 CR
Jun-20	COMM_32 SWIFT	BPWR	16-Jun-20	500.00		76,476,215.48 CR
1-20	EXCISE DUTY	BPWR	16-Jun-20	100.00		76,476,115.48 CR
1-20	PRINCIPAL REC GLOBAL FUND	BPWR	16-Jun-20		6,214,316.15	82,690,431.63 CR
Jun-20	PRINCIPAL REC GLOBAL FUND	BPWR	16-Jun-20	6,214,316.15		76,476,115.48 CR
1-20	PRINCIPAL REC GLOBAL FUND	BPWR	16-Jun-20		6,214,316.10	82,690,431.58 CR
Jun-20	KENYA CORDINATING MECHANI	BPWR	16-Jun-20	10,000,000.00		72,690,431.58 CR
Jun-20	COMM_15 TRANSFER	BPWR	16-Jun-20	250.00		72,690,181.58 CR
Jun-20	EXCISE DUTY	BPWR	16-Jun-20	50.00		72,690,131.58 CR
Jun-20	PRI RC GLOBAL FUND	BPWR	16-Jun-20		4,500.00	72,694,631.58 CR
Jun-20	SCBLKENXXXX CORNELIUS MUTHIANI /0100276377200	BPWR	25-Jun-20	2,400.00		72,692,231.58 CR
Jun-20	COMM_32 SWIFT	BPWR	25-Jun-20	500.00		72,691,731.58 CR
Jun-20	EXCISE DUTY	BPWR	25-Jun-20	100.00		72,691,631.58 CR
Jun-20	PAYMENTS JUNE 2020 CHQ 278	BPWR	26-Jun-20	488,926.00		72,202,705.58 CR
Jun-20	PAYMENTS JUNE 2020 CHQ 278	BPWR	26-Jun-20	1,011,709.00		71,190,996.58 CR



Personal Current Account Statement



Statement Date 01-Jul-20  
 Statement Period 01-Jun-20 to 01-Jul-20  
 Page Page 2 of 2

PRINCIPAL RECEIPT GLOBAL FUND HIV

Branch PARLIAMENT ROAD BRANCH  
 Branch Code 00011044  
 Contact Details  
 Tel

Account No	01141199190700
Account Description	GRANT NO.KEN-H-TNT,GA 1547
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
26-Jun-20	RTGS COMM CHQ276/278	BPWR	26-Jun-20	6,000.00		71,184,996.58 CR
29-Jun-20	CHQ NUMBER 000245	SVR	29-Jun-20	800.00		71,184,196.58 CR
29-Jun-20	CHQ NUMBER 000271	SVR	29-Jun-20	800.00		71,183,396.58 CR
29-Jun-20	CHQ NUMBER 000266	SVR	29-Jun-20	800.00		71,182,596.58 CR
29-Jun-20	CHQ NUMBER 000256	SVR	29-Jun-20	800.00		71,181,796.58 CR
30-Jun-20	INTEREST APPLIED	SVR	30-Jun-20		70,054.43	71,251,851.01 CR
	TOTAL VALUE			18,209,043.15	57,274,233.68	
CLEAR BALANCE AS ON 01-Jul-20						71,251,851.01 CR
BOOK BALANCE AS ON 01-Jul-20						71,251,851.01 CR
						"End of Statement"

OVERDRAFT FACILITY DETAILS :

Overdraft Limit KES 0.00  
 Overdraft Review Date 16-Feb-19



KEN-H-TAT GA 1547

3	00274	10000000.00
	00275	5250.00
18	00276	1011709.00
2	00277	332212.00
9	00278	488926.00
7	00279	138510.00
1	00280	800.00
79	00281	3400.00
9	00282	69130.19
2	00283	2400.00
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		3433674.00 1.205983719

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Boards  
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8/10/2020

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GLOBAL FUND HIV GRANT NO KEN-H-TNT GA 1547  
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION  
FOR THE YEAR ENDED 30 JUNE 2020

Credit No.: KEN-H-TNT GA 1547

Bank Account No.: 100005345248 Held With STANBIC BANK

	NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by Global Fund		111,506,488.92
	TNT -PR	91,733,426.52	
	MOPHS-NASCOP	17,947,010.32	
	NACC	1,931,930.60	
	Less:		
2	Total amount accounted for		47,398,519.93
3	Outstanding amount advanced to Special Account		64,107,968.99
	Represented by:		
4	Ending Special account Balance as as 30 June 2020		62,153,382.38
5	Amounts claimed but not credited as at 30th June 2020		-
6	Amounts withdrawn and not accounted for to GF		1,954,586.61
	TNT -PR	(207,212.35)	
	MOPHS-NASCOP	3,786,357.79	
	NACC	1,518,680.31	
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 2020		64,107,968.99

Discrepancy between total appearing on line 3 and 9

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*Antise*  
AUTHORISED REPRESENTATIVE  
RESOURCE MOBILISATION DEPARTMENT  
THE NATIONAL TREASURY

DATE: 18.08.2020

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**SPECIAL ACCOUNT STATEMENT**

For period ending **30TH JUNE, 2020**  
 Account No. **100005345248**  
 Depository Bank **STANBIC BANK-NAIROBI**  
 Address **WAIYAKI WAY, WESTLANDS,NAIROBI.**  
 Related Loan **HIV GRANT NO KEN-H-TNT GA 1547-MAIN**  
 Credit Agreement **NO. 4568-KE**  
 Currency **USD**

**Account Activity**

Beginning balance of 1ST July, 2019 as per C.B.K. Ledger Account	16,757,936.57
<b>Add:</b>	
Total Amount deposited by <b>ADB GLOBAL FUND</b>	77,148,850.56
Total Interest earnings if deposited in account	-
Total amount refunded to cover ineligible expenditure	-
<b>Deduct:</b>	
Total amount withdrawn	31,753,404.75
Total service charges if not included above in amount withdrawn	-
Ending balance on 30th June,2020	62,153,382.38

**AUTHORISED REPRESENTATIVE  
CENTRAL BANK OF KENYA**

SIGNATURE: \_\_\_\_\_

*[Handwritten Signature]*

DATE \_\_\_\_\_

10.8.2020

**AUTHORISED REPRESENTATIVE  
EXTERNAL RESOURCES  
DEPARTMENT-TREASURY**

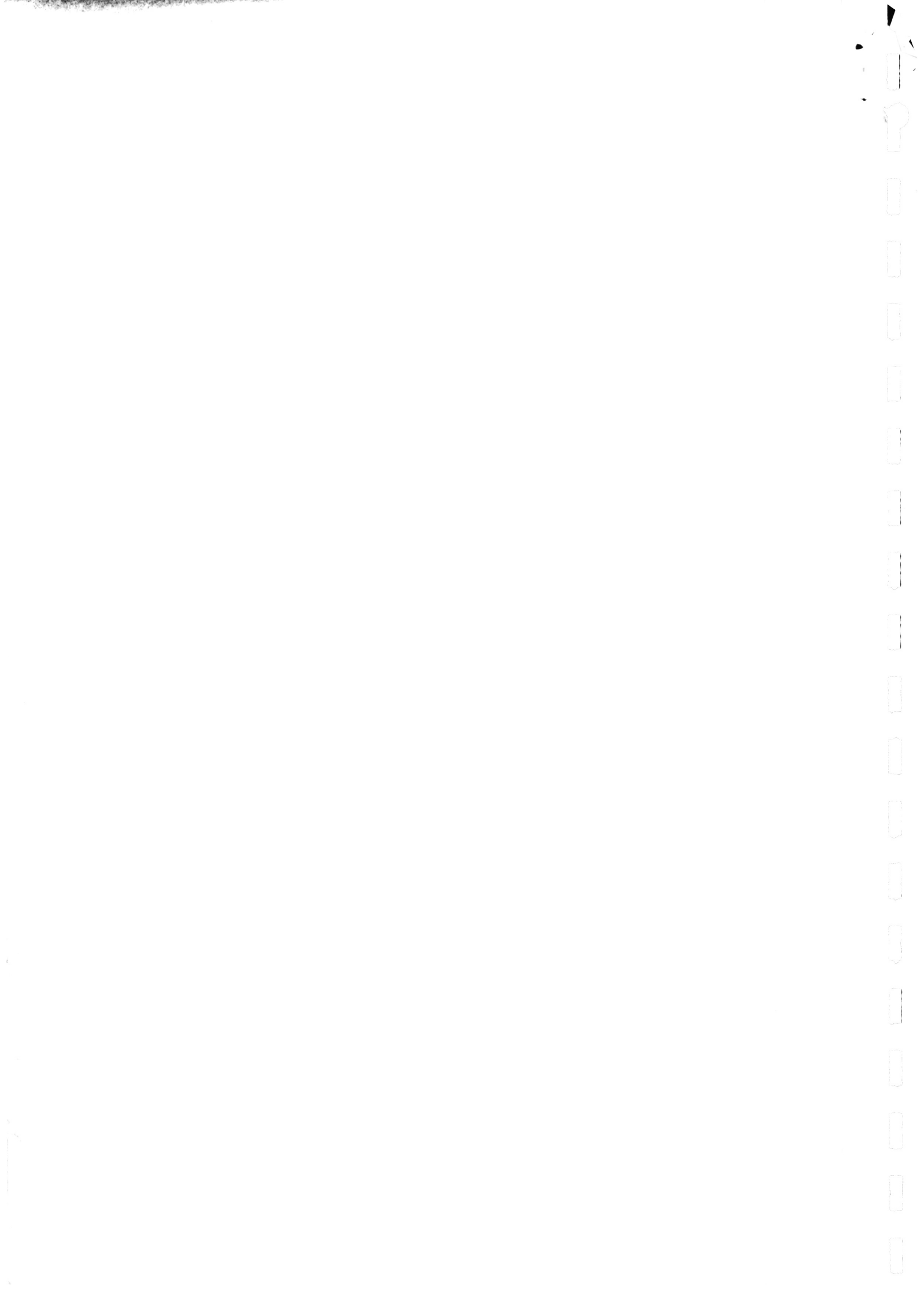
SIGNATURE: \_\_\_\_\_

*[Handwritten Signature]*

DATE \_\_\_\_\_

18.08.2020

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June, 2020 have been reconciled and a copy of the supporting Reconciliation Statement is attached.



Run Di Run Time: 09:23:30

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000-0200

NAIROBI

STATEI 1/7/2019 To

STATEMENT OF ACCOL PAGE NO : 1

ACCOUNT NUMBER : 1000375108

ACCOUNT TITLE : HIV GRANT NO KEN-H-TNT GA 1547-MAIN  
30/06/2020

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT	BALANCE
-----						
OPENING BAI (16,757,936.57)						
NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
1	3/7/2019	FT1918317PX4	PA122690		0	
2	3/7/2019	FT191833ZG7C	PA122681		434.00	(16,757,502.57)
3	3/7/2019	FT191837YMQF	PA122687		367,228.90	(16,390,273.67)
4	3/7/2019	FT191839Z7WT	PA122688		6,750.00	(16,383,523.67)
5	3/7/2019	FT19183GJ9FW	PA122686		13,039.00	(16,370,484.67)
6	3/7/2019	FT19183H8F2Y	PA122691		135,000.00	(16,235,484.67)
7	3/7/2019	FT19183HN45F	PA122689		21.70	(16,235,462.97)
8	3/7/2019	FT19183M5FTQ	PA122685		651.95	(16,234,811.02)
9	3/7/2019	FT19183NW9QM	PA122684		54.50	(16,234,756.52)
10	4/7/2019	FT191853VNFJ	PA122682		1,090.00	(16,233,666.52)
11	4/7/2019	FT19185Y1YGR	PA122683		17,543.59	(16,216,122.93)
12	5/7/2019	FT19184V9798	PA121467		877.18	(16,215,245.75)
13	30/08/2019	FT192406037B	PA123054		650,073.61	(15,565,172.14)
14	30/08/2019	FT192409FPV6	PA123062		420,990.74	(15,144,181.40)
15	30/08/2019	FT192409SNWG	PA123063		56,250.00	(15,087,931.40)
16	30/08/2019	FT19240C2M8H	PA123055		2,812.50	(15,085,118.90)
17	30/08/2019	FT19240C9M61	PA122700		21,049.51	(15,064,069.39)
18	30/08/2019	FT19240CGWY1	PA123052		13,789.71	(15,050,279.68)
19	30/08/2019	FT19240KV865	PA122697		777,000.00	(14,273,279.68)
20	30/08/2019	FT19240MKBXD	PA122696		25,900.00	(14,247,379.68)
21	30/08/2019	FT19240PZM2D	PA123053		518,000.00	(13,729,379.68)
22	30/08/2019	FT19240XG24N	PA123051		38,850.00	(13,690,529.68)
23	30/08/2019	FT192414LKSP	PA123088		689.28	(13,689,840.40)
24	30/08/2019	FT192415MVK4	PA123065		5,823.34	(13,684,017.06)
25	30/08/2019	FT192415W782	PA123066		12,715.01	(13,671,302.05)
26	30/08/2019	FT192417JN7H	PA123086		3,913.01	(13,667,389.04)
27	30/08/2019	FT1924198N14	PA123085		6,242.13	(13,661,146.91)
28	30/08/2019	FT192419G4GM	PA 123072		124,842.60	(13,536,304.31)
29	30/08/2019	FT192418GWNH	PA 123079		105.94	(13,536,198.37)
30	30/08/2019	FT19241CQ535	PA 123073		7.26	(13,536,191.11)
31	30/08/2019	FT19241D5PTC	PA 123074		14,284.71	(13,521,906.40)
32	30/08/2019	FT19241D97JD	PA 123070		11,736.23	(13,510,170.17)
33	30/08/2019	FT19241DW3JG	PA123084		219.70	(13,509,950.47)
34	30/08/2019	FT19241GTWSP	PA123083		146,400.00	(13,363,550.47)
35	30/08/2019	FT19241J8FT9	PA 123071		2,928,000.00	(10,435,550.47)
36	30/08/2019	FT19241JJKV7	PA 123081		4,365.01	(10,431,185.46)
37	30/08/2019	FT19241KDZXL	PA 123082		3,396.32	(10,427,789.14)
38	30/08/2019	FT19241MNWXJ	PA 123075		1,485,972.20	(8,941,816.94)
39	30/08/2019	FT19241MVXSD	PA 123068		2,186.39	(8,939,630.55)
40	30/08/2019	FT19241P4G2P	PA 123080		10,404.84	(8,929,225.71)
41	30/08/2019	FT19241P4NHZ	PA123064		67,926.39	(8,861,299.32)
42	30/08/2019	FT19241PHR93	PA 123076		3,055.96	(8,858,243.36)
43	30/08/2019	FT19241R9GLZ	PA123087		57,720.00	(8,800,523.36)
44	30/08/2019	FT19241SCWJP	PA 123078		116,466.75	(8,684,056.61)
					145.40	(8,683,911.21)

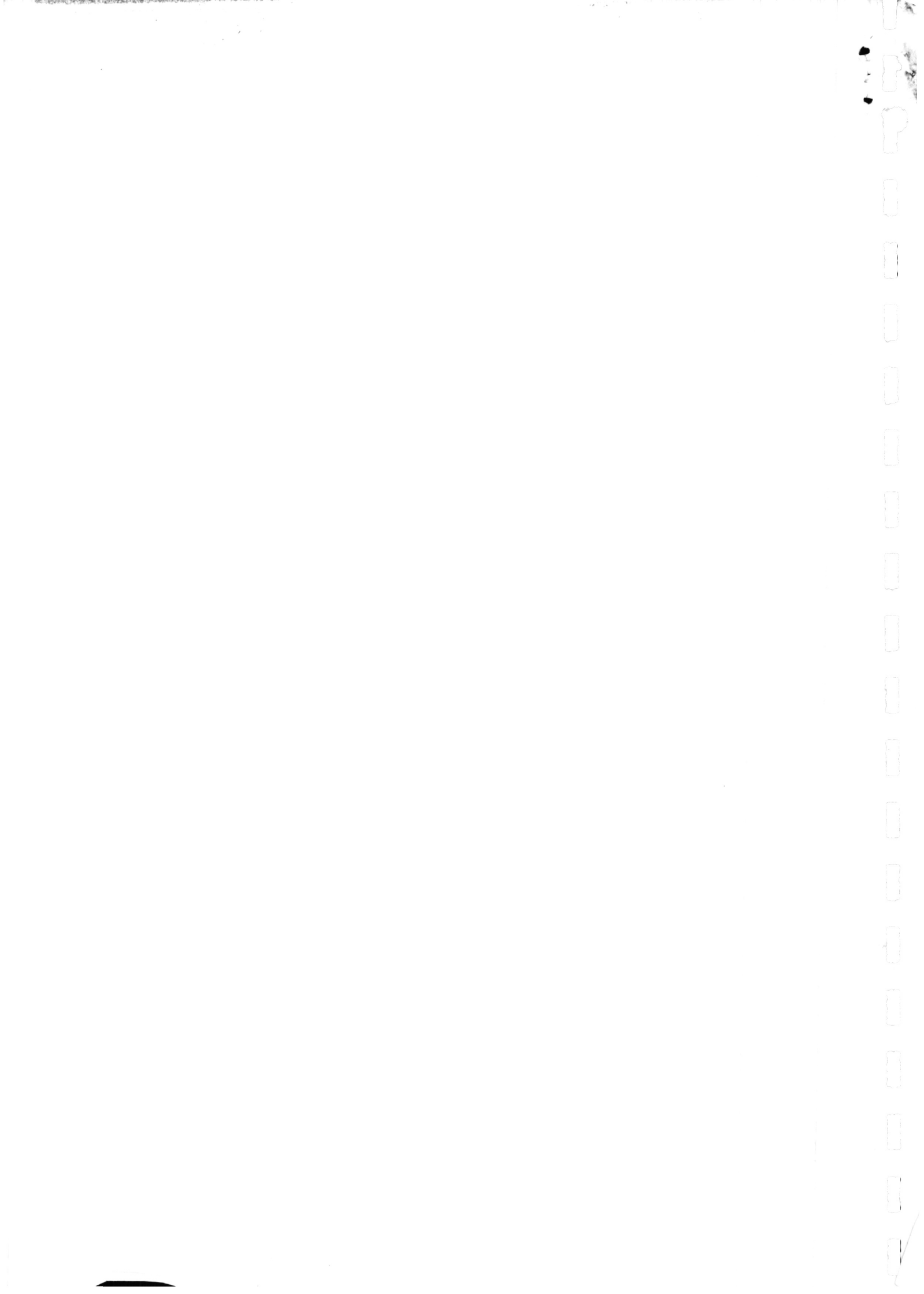


45	30/08/2019	FT19241T6JLO	PA 123069			
46	30/08/2019	FT19241VX95G	PA 123077	0	3,326.40	(8,680,584.81)
47	30/08/2019	FT19241WF288	PA123089	0	2,886.00	(8,677,698.81)
48	30/08/2019	FT19241XG53X	PA 123067	0	14,333.19	(8,663,365.62)
49	16/09/2019	FT192562YRLR	PA 123090	0	10,622.55	(8,652,743.07)
50	16/09/2019	FT1925640V79	PA 123100	0	18,361.45	(8,634,381.62)
51	16/09/2019	FT19256874LC	PA 123155	0	5,294.52	(8,629,087.10)
52	16/09/2019	FT192568TRP6	PA 123091	0	11,934.20	(8,617,152.90)
53	16/09/2019	FT19256DDXJH	PA 123098	0	8,912.68	(8,608,240.22)
54	16/09/2019	FT19256FVMFX	PA 123093	0	3,061.80	(8,605,178.42)
55	16/09/2019	FT19256L03WR	PA 123096	0	24,957.31	(8,580,221.11)
56	16/09/2019	FT19256L43CY	PA 123154	0	14,249.96	(8,565,971.15)
57	16/09/2019	FT19256M5K3D	PA 123158	0	6,672.10	(8,559,299.05)
58	16/09/2019	FT19256MTFC0	PA 123152	0	2,969.45	(8,556,329.60)
59	16/09/2019	FT19256N7VY9	PA 123092	0	20,613.92	(8,535,715.68)
60	16/09/2019	FT19256RCQ46	PA 123153	0	10,986.14	(8,524,729.54)
61	16/09/2019	FT19256RXQY	PA 123095	0	7,302.56	(8,517,426.98)
62	16/09/2019	FT19256STPDK	PA 123157	0	428.40	(8,516,998.58)
63	16/09/2019	FT19256TTQLR	PA 123097	0	7,453.76	(8,509,544.82)
64	16/09/2019	FT19256WC1HX	PA 123156	0	14,740.11	(8,494,804.71)
65	16/09/2019	FT19256YZ062	PA 123159	0	9,620.57	(8,485,184.14)
66	16/09/2019	FT19256ZXXOL	PA 123099	0	8,791.73	(8,476,392.41)
67	16/09/2019	FT19256ZZST0	PA 123094	0	9,534.81	(8,466,857.60)
68	4/10/2019	FT1927558N8T	PA 123160	0	10,963.20	(8,455,894.40)
69	17/10/2019	FT19290DWCLT	PA123182	0	74,298.61	(8,381,595.79)
70	18/10/2019	FT192904SNRR	PA123183	0	23,872.80	(8,357,722.99)
71	18/10/2019	FT1929050XFY	PA123185	0	1,193.62	(8,356,529.37)
72	18/10/2019	FT19290FX228	PA123181	0	400.00	(8,356,129.37)
73	18/10/2019	FT19290JYQJQ	PA 123198	0	51,970.28	(8,304,159.09)
74	18/10/2019	FT19290JZ1WQ	PA 123178	0	8,000.00	(8,296,159.09)
75	18/10/2019	FT19290LN9FB	PPA 123179	0	585,000.00	(7,711,159.09)
76	18/10/2019	FT19290SCJP9	PA 123200	0	29,250.00	(7,681,909.09)
77	18/10/2019	FT19290SDFYT	PA 123199	0	38,850.00	(7,643,059.09)
78	18/10/2019	FT19290T7G4C	PA123180	0	777,000.00	(6,866,059.09)
79	22/10/2019	FT192912QLSJ	PA 123258	0	1,039,405.52	(5,826,653.57)
80	22/10/2019	FT192917KQ04	PA123269	0	25,837.87	(5,800,815.70)
81	22/10/2019	FT1929181PF9	PA 123264	0	5,809.84	(5,795,005.86)
82	22/10/2019	FT192919P4RP	PA123268	0	11,255.20	(5,783,750.66)
83	22/10/2019	FT19291CHWJW	PA 123265	0	12,254.19	(5,771,496.47)
84	22/10/2019	FT19291DF1KK	PA 123256	0	2,300.76	(5,769,195.71)
85	22/10/2019	FT19291JG2JS	PA 123255	0	4,938.80	(5,764,256.91)
86	22/10/2019	FT19291LC3N7	PA 123266	0	804.42	(5,763,452.49)
87	22/10/2019	FT19291R9DMY	PA 123257	0	3,309.63	(5,760,142.86)
88	22/10/2019	FT19291SJDQ4	PA123254	0	10,964.92	(5,749,177.94)
89	22/10/2019	FT19291TQ2NX	PA123252	0	2,517.48	(5,746,660.46)
90	22/10/2019	FT19291XSR3T	PA123267	0	14,980.93	(5,731,679.53)
91	24/10/2019	FT1929604771	PA 123289	0	165.48	(5,731,514.05)
92	24/10/2019	FT192960MG32	PA 123297	0	17,156.06	(5,714,357.99)
93	24/10/2019	FT192960R77Z	PA123295	0	12,864.55	(5,701,493.44)
94	24/10/2019	FT192961XSXG	PA 123271	0	7,171.43	(5,694,322.01)
95	24/10/2019	FT192963ZZ3P	PA123291	0	21,061.96	(5,673,260.05)
96	24/10/2019	FT192965KYW5		0	841.68	(5,672,418.37)
97	24/10/2019	FT192968B1SY	PA123300	0	12,443.87	(5,659,974.50)
98	24/10/2019	FT192968QFHL	PA123293	0	3,829.99	(5,656,144.51)
99	24/10/2019	FT192968SHGB	PA 123273	0	5,209.91	(5,650,934.60)
				0	17,162.68	(5,633,771.92)

123277



100	24/10/2019	FT19296DMT77	PA123287				
101	24/10/2019	FT19296F9XSJ	PA 123274	0	14,175.85		
102	24/10/2019	FT19296FC19Q	PA 123280	0	10,531.23		(5,619,596.07)
103	24/10/2019	FT19296LCD6R	PA 123290	0	11,167.24		(5,609,064.84)
104	24/10/2019	FT19296M2FKK	PA123292	0	25,518.73		(5,597,897.60)
105	24/10/2019	FT19296NKYYO	PA123279	0	11,886.63		(5,572,378.87)
106	24/10/2019	FT19296QX7WM	PA 123272	0	4,084.56		(5,560,492.24)
107	24/10/2019	FT19296SVPQL	PA123278	0	15,285.01		(5,556,407.68)
108	24/10/2019	FT19296TSN82	PA 123296	0	158.80		(5,541,122.67)
109	24/10/2019	FT19296V969Y	PA123298	0	4,800.00		(5,540,963.87)
110	24/10/2019	FT19296WQ2J1	PA123276	0	3,049.20		(5,536,163.87)
111	24/10/2019	FT19296YNQ6L	PA123299	0	14,492.99		(5,533,114.67)
112	5/11/2019	FT19309CKJKJ	KEN-H-TNTP04-AFD	0	10,824.93		(5,518,621.68)
113	21/11/2019	FT193240TN3D	PA 123307	(7,787,856.94)	-		(5,507,796.75)
114	21/11/2019	FT19324117WB	PA 123318	0	9,865.50		(13,295,653.69)
115	21/11/2019	FT1932418VR9	PA 123316	0	9,350.34		(13,285,788.19)
116	21/11/2019	FT193241JZ7X	PA 123303	0	16,307.68		(13,276,437.85)
117	21/11/2019	FT193242B07P	PA 123301	0	9,710.23		(13,260,130.17)
118	21/11/2019	FT1932466NNJ	PA 123310	0	9,270.51		(13,250,419.94)
119	21/11/2019	FT193248MXWG	PA 123309	0	5,701.62		(13,241,149.43)
120	21/11/2019	FT19324D8VGT	PA 123321	0	8,834.66		(13,235,447.81)
121	21/11/2019	FT19324G37L5	PA 123302	0	1,635.00		(13,226,613.15)
122	21/11/2019	FT19324NFSR3	PA 123319	0	19,008.99		(13,224,978.15)
123	21/11/2019	FT19324NXL5G	PA 123317	0	1,020,793.76		(13,205,969.16)
124	21/11/2019	FT19324PKZ7L	PA 123313	0	29,999.33		(12,185,175.40)
125	21/11/2019	FT19324QGVTM	PA 123320	0	26,760.93		(12,155,176.07)
126	21/11/2019	FT19324TN8B7	PA 123322	0	51,039.69		(12,128,415.14)
127	21/11/2019	FT19324YF1JB	PA 123308	0	81.75		(12,077,375.45)
128	21/11/2019	FT19325J9JWS	BANK OF AMERICA	0	15,504.14		(12,077,293.70)
129	3/12/2019	FT19337L4T64	PA123311	-10,376,866.89	-		(12,061,789.56)
130	10/12/2019	FT1934404KM2	PA123345	0	1,545.80		(22,438,656.45)
131	10/12/2019	FT193448Z7JS	PA123343	0	9,219.07		(22,437,110.65)
132	10/12/2019	FT19344J9WWH	PA123346	0	111,134.02		(22,427,891.58)
133	10/12/2019	FT19344QN3HX	PA123344	0	460.95		(22,316,757.56)
134	23/01/2020	FT200221DGCP	PA123347	0	5,556.70		(22,316,296.61)
135	23/01/2020	FT2002258RHY	PA123457	0	4,746,413.00		(22,310,739.91)
136	23/01/2020	FT20022VPTBW	PA123458	0	105,918.52		(17,564,326.91)
137	12/2/2020	FT200431QLJB	FUNDING	0	5,295.93		(17,458,408.39)
138	14/02/2020	FT2004410X65	PA123466	-105,878.52	-		(17,453,112.46)
139	14/02/2020	FT200445VY1Q	PA123462	0	33,989.20		(17,558,990.98)
140	14/02/2020	FT20044DXCRZ	PA123461	0	48,390.81		(17,525,001.78)
141	14/02/2020	FT20044N39NW	PA123463	0	967,816.20		(17,476,610.97)
142	14/02/2020	FT20044RZ15Q	PA123465	0	76,400.00		(16,508,794.77)
143	14/02/2020	FT20044WQ1C9	PA123464	0	679,784.00		(16,432,394.77)
144	19/02/2020	FT20048CQXLK	PA123470	0	3,820.00		(15,752,610.77)
145	19/02/2020	FT20048WRB07	PA123468	0	3,820.00		(15,748,790.77)
146	19/02/2020	FT200506JSP3	PA123460	0	58,500.00		(15,690,290.77)
147	19/02/2020	FT20050S4HKX	PA123459	0	58,500.00		(15,631,790.77)
148	25/02/2020	FT200552GSSV	PA123467	0	6,114.54		(15,625,676.23)
149	25/02/2020	FT20055N4Z58	PA123469	0	122,290.89		(15,503,385.34)
150	12/3/2020	FT20070B9S7T	PA123481	0	1,170,000.00		(14,333,385.34)
151	12/3/2020	FT20070S5MFY	PA123482	0	1,170,000.00		(13,163,385.34)
152	12/3/2020	FT20070SJYQY	PA123479	0	1,869,575.00		(11,293,810.34)
153	13/03/2020	FT2007304JZH	PA123487	0	93,478.75		(11,200,331.59)
154	13/03/2020	FT200730T4SD	PA123477	0	170,537.68		(11,029,793.91)
				0	9,266.84		(11,020,527.07)
				0	6,442.59		(11,014,084.48)



155	13/03/2020	FT200731YD2N	PA123485		0	9,266.84	(11,004,817.64)
156	13/03/2020	FT20073DR1QZ	PA123488		0	463.34	(11,004,354.30)
157	13/03/2020	FT20073FMW6H	PA123484		0	463.34	(11,003,890.96)
158	13/03/2020	FT20073JBCWQ	PA123483		0	9,266.84	(10,994,624.12)
159	13/03/2020	FT20073RFD11	PA123486		0	463.34	(10,994,160.78)
160	13/03/2020	FT20073YRJPV	PA123478		0	322.13	(10,993,838.65)
161	24/03/2020	FT20084BFTKJ	BANK OF AMERICA	-58,878,248.21		-	(69,872,086.86)
162	1/4/2020	FT200915Q5N5	PA123497		0	987.48	(69,871,099.38)
163	1/4/2020	FT20091D7MPB	PA123495		0	638,810.18	(69,232,289.20)
164	1/4/2020	FT20091H70GP	PA123496		0	31,940.51	(69,200,348.69)
165	1/4/2020	FT20091V1Q81	PA123480		0	8,526.88	(69,191,821.81)
166	1/4/2020	FT20091YXRHQ	PA123498		0	49.37	(69,191,772.44)
167	30/04/2020	FT201201HZMC	PA123500		0	227,375.00	(68,964,397.44)
168	30/04/2020	FT201204JC07	PA 124569		0	31,651.47	(68,932,745.97)
169	30/04/2020	FT20120P2GCG	PA 124570		0	1,582.57	(68,931,163.40)
170	30/04/2020	FT20120QG9L8	PA 124568		0	1,050.00	(68,930,113.40)
171	30/04/2020	FT20120WRFV	PA 124554		0	11,368.75	(68,918,744.65)
172	4/5/2020	FT201213DLT4	PA124565		0	1,090.00	(68,917,654.65)
173	4/5/2020	FT201214CHWG	PA124561		0	13,702.10	(68,903,952.55)
174	4/5/2020	FT2012188XJZ	PA123494		0	3,622.50	(68,900,330.05)
175	4/5/2020	FT201218JOVR	PA124560		0	309.52	(68,900,020.53)
176	4/5/2020	FT201219DS6H	PA124567		0	21,000.00	(68,879,020.53)
177	4/5/2020	FT20121BBBQG	PA124564		0	16,185.25	(68,862,835.28)
178	4/5/2020	FT20121D8853	PA124559		0	6,190.80	(68,856,644.48)
179	4/5/2020	FT20121FQZ0G	PA124562		0	685.10	(68,855,959.38)
180	4/5/2020	FT20121QQY9Z	PA124563		0	323,705.00	(68,532,254.38)
181	4/5/2020	FT20121QYT9X	PA124566		0	54.50	(68,532,199.88)
182	4/5/2020	FT20121V7N8B	PA123493		0	72,450.00	(68,459,749.88)
183	22/05/2020	FT201429YBGY	PA 124580		0	20,527.54	(68,439,222.34)
184	22/05/2020	FT20142B2XRY	PA 124579		0	31,548.26	(68,407,674.08)
185	22/05/2020	FT20142TL12P	PA 124577		0	16,780.32	(68,390,893.76)
186	22/05/2020	FT20142XSS96	PA 124578		0	27,595.16	(68,363,298.60)
187	28/05/2020	FT2014834LKN	PA124584		0	25,272.84	(68,338,025.76)
188	28/05/2020	FT20148HK9Y6	PA124589		0	18,781.48	(68,319,244.28)
189	28/05/2020	FT20148MW2VO	PA124585		0	35,715.55	(68,283,528.73)
190	28/05/2020	FT20148PS8CG	PA124590		0	5,530.00	(68,277,998.73)
191	28/05/2020	FT20148R9BFH	PA124588		0	26,292.68	(68,251,706.05)
192	28/05/2020	FT20148RH1X9	PA124587		0	8,829.88	(68,242,876.17)
193	28/05/2020	FT20148ZSQ2W	PA124586		0	9,679.88	(68,233,196.29)
194	4/6/2020	FT201552LV9Q	PA 124600		0	18,098.33	(68,215,097.96)
195	4/6/2020	FT201553B6WJ	PA 124597		0	319,025.70	(67,896,072.26)
196	4/6/2020	FT20155944W8	PA 124851		0	904.92	(67,895,167.34)
197	4/6/2020	FT20155BX16G	PA 124596		0	12,075.00	(67,883,092.34)
198	4/6/2020	FT20155D7J7Y	PA 124598		0	15,951.28	(67,867,141.06)
199	4/6/2020	FT20155LOSWS	PA124593		0	2,040,438.28	(65,826,702.78)
200	4/6/2020	FT20155NYVM4	PA 124854		0	336.75	(65,826,366.03)
201	4/6/2020	FT20155P61HH	PA 124855		0	16.84	(65,826,349.19)
202	4/6/2020	FT20155ZRJWC	PA 124594		0	102,021.91	(65,724,327.28)
203	5/6/2020	FT20156SN6M1	PA124595		0	241,500.00	(65,482,827.28)
204	5/6/2020	FT201578B525	PA124591		0	1,976.21	(65,480,851.07)
205	5/6/2020	FT20157JBWGR	PA124581		0	2,125.90	(65,478,725.17)
206	8/6/2020	FT201576SDHG	PA124857		0	9,600.00	(65,469,125.17)
207	8/6/2020	FT20157LT7X9	PA124856		0	192,000.00	(65,277,125.17)
208	25/06/2020	FT201765KVQV	PA 124862		0	13,400.00	(65,263,725.17)
209	25/06/2020	FT20176NYXZT	PA 124860		0	2,691,900.00	(62,571,825.17)

