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REPORT

OF

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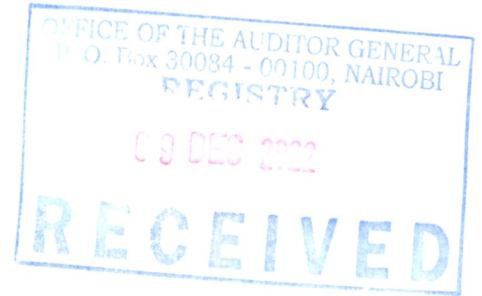
THE AUDITOR-GENERAL

ON

**GLOBAL FUND - TO CONTRIBUTE TO
ACHIEVING VISION 2030 THROUGH
UNIVERSAL ACCESS TO COMPREHENSIVE
HIV PREVENTION, TREATMENT AND CARE
PROGRAM - KEN-H-TNT, GA 2065**

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

THE NATIONAL TREASURY



**TO CONTRIBUTE TO ACHIEVING VISION 2030 THROUGH UNIVERSAL ACCESS
TO COMPREHENSIVE HIV PREVENTION, TREATMENT AND CARE**

THE NATIONAL TREASURY

KEN-H-TNT, NO.2065

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE, 2022

*To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV
Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2022*



*To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV
Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2022*

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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 in Nairobi, Nairobi County, Kenya.

The address of its registered office is:

The National Treasury

Treasury Building, 11th Floor

Harambee Avenue

P.O Box 30007-00100

Nairobi

Contacts: The following are the project contacts

P.O. Box 30007-00100

Telephone: (254) (020)2252299

E-mail: info@treasury.go.ke

Website: www.treasury.go.ke

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Project information and overall performance (continued)

1.2 Project Information

Project Start Date:	The project start date is 01/07/2121
Project End Date:	The project end date is 30/06/2024
Project Manager:	The project manager is Mr. Stephen I. Muiruri
Project Sponsor:	The project sponsor is the Global Fund

1.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the National Treasury.
Project number	KEN-H-TNT, NO.2065
Strategic goals of the project	<p>The strategic goals of the project are as follows:</p> <p>strategic goals of the project are as follows:</p> <ul style="list-style-type: none"> (i) Reduce HIV infections by 75% (ii) Reduce AIDS-related mortality by 50% (iii) Reduce HIV-related stigma and discrimination to 25% (iv) Increase domestic financing of the HIV response to 50%
Achievement of strategic goals	<p>The project management aims to achieve the goals through the following means:</p> <ul style="list-style-type: none"> (i) Prevention of new HIV infections (ii) Improving treatment, care and support through strengthening differentiated service delivery models, scaling up retention and support systems including psycho-social support, and improving TB screening and treatment outcomes amongst PLHIV (iii) Contributing to the strengthening of resilient and

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	<p>sustainable systems for HIV/AIDS and health through investing in laboratory infrastructure, human resources for health, community systems and the commodity management system</p> <p>(iv) Expanding strategic information, research and innovation through implementation of population based surveys and strengthening research capacity at all levels</p> <p>(v) Ensuring human-rights based approach to HIV through addressing structural and social barriers to accessing fair and non-discriminatory treatment in the health and justice systems</p> <p>(vi) Strengthening communication and advocacy for HIV through social mobilization and targeted behaviour change communication</p>
Other important background information of the project	The project -----
Current situation that the project was formed to intervene	<p>The project was formed to intervene in the following areas:</p> <p>(i) Differentiated HIV testing services</p> <p>(ii) Prevention of Mother to Child Transmission of HIV</p> <p>(iii) HIV prevention</p> <p>(iv) Project management</p> <p>(v) Reducing human-rights related barriers to HIV/TB services</p> <p>(vi) HIV treatment, care and support</p>
Project duration	The project started on 1st July 2021 and is expected to run until 30 June 2024

Project Information and Overall Performance (Continued)

1.4 Bankers

The following are the bankers for the current year:

- i. Co-operative Bank
Parliament Road
P.O. Box 5772-00200
Nairobi, Kenya
- ii. Stanbic Bank
Waiyaki Way, Westlands
Nairobi, Kenya

1.5 Auditors

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

1.6 Roles and Responsibilities

List the different people who will be 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.

Names		Title designation	Key qualification	Responsibilities
Dr Julius Muia, PhD, CBS		Principal Secretary National Treasury	PhD,CPA(K),CPS(K)	Accounting Officer
Stephen Muiruri	I.	Director, Planning	MA ECONOMETRIC, BA(Econ)	Current Coordinator
Feisal Mohamed	A.	Assistant Director		Deputy Global Fund Coordinator
Anthony Miru		Program Officer-Malaria	Bachelor in Environmental Health	Malaria Programme

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			Officer
Dr. Peter Kimuu	Senior Program Officer-TB	MBChB, MSC, DLSHTM,DQHC& DTMPH	Senior Prograame Officer
Dr. Clare Obonyo	Pharmacist	MPH, B. Pharmacy, Higher Dip in MIS	Pharmacist
Simon Kibia	Senior Finance Officer-Malaria	BA(Econ), CPA(K)	Senior Finance Officer
Cornelius Muthiani	Finance Officer-TB	EXECUTIVE MBA, BCOM, CPA(K)	Finance Officer TB
Catherine A.Maneno	Finance Officer - HIV	MSC(FIN), BCOM (FIN), CPA(K), DIP IN ACCTS.	Finance Officer HIV
Fridah K. Matumo	Accounts Assistant	BA, CPA(K)	Accounts Assistant
Teresa W. Kariuki	Internal Auditor-TB	BCOM(FIN) CPA SEC4	Internal Auditor
Kennedy Kithuka	Principal Internal Auditor	MBA, BA(ANTHROPOLOGY), CPA FINALIST	Internal Auditor in charge
Michael C. Mukanzi	Principal Accountant	BCOM (FINANCE), CPA (K), CIFA	Accountant-in-charge
Nancy Mbogo	Principal Internal Auditor		Internal Auditor
Ronald Otsola	Accountant II	BCOM (FINANCE), CPA (K)	In-charge of Examination section

1.7 Funding summary

The Project is for duration of three (3) years from 2021 to 2024 with an approved budget of US\$.198,002,742.75 (included in the funding is USD.10,317,303.00) equivalent to Kshs.23,126,720,352.03. The Project is being implemented by National Treasury (Principal Recipient), NASCOP and NACC. However, we will only be reporting on Principal Recipient component 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 June 2022)		Undrawn balance to date	
	Donor currency USD (A)	Kshs (A')	Donor currency USD (B)	Kshs (B')	Donor currency USD (A)-(B)	Kshs (A)-(B)
(i) Grant						
Global Fund	167,309,700.23	19,541,772,986.86	36,272,816.26	4,179,181,794.00	131,036,883.37	15,362,591,192.86
Transfer from KEMSA				4,201,641.00		
Transfer from AMREF				5,264,604.00		
Interest earned				260,824.00		
Transfer from NFM 2				34,575,028.00		
(ii) Counterpart funds						
Government of Kenya		1,293,388,545.00		1,245,777,523.00		47,611,022.00
Total	167,309,700.23	20,835,161,531.86	36,272,816.26	5,469,261,414.00	131,036,883.37	15,410,202,214.86

To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Annual Report and Financial Statements for the financial year ended 30th June, 2022

Project information and overall performance (continued)

B. Application of Funds

Application of funds	Amount received to date – (30 th June 2022)		Cumulative amount paid to date – (30 th June 2022)	Unutilised balance to date (30th June 2022)	
	Donor currency	Kshs		Donor currency	Kshs
	(A)	(A')	(B')	(A)-(B)	(A')-(B')
(i) Grant					
Global Fund - NT	36,272,816.26	4,179,181,794.00	4,219,102,951.00	(261,393.13)	(39,921,157.00)
Transfer from KEMSA		4,201,641.00			4,201,641.00
Transfer from AMREF		5,264,604.00			5,264,604.00
Interest earned		260,824.00			260,824.00
Transfer from NFM 2		34,575,028.00			34,575,028.00
(i) Counterpart funds					
Government of Kenya		1,245,777,523.00	1,245,777,523.00	-	-
Total	36,272,816.26	5,469,261,414.00	5,464,880,474.00	(261,393.13)	4,380,940.00

Project information and overall performance (continued)

1.8 Summary of Overall Project Performance:

- i) *Budget performance against actual amounts for current year and for cumulative to-date,*
- ii) *Physical progress based on outputs, outcomes, and impacts since project commencement,*

During the year, 1.2 million out of an estimated 1.5 million persons living with HIV were on anti-retroviral treatment. This high treatment coverage contributed to the gradually declining AIDS related mortality as well as number of new infections.

- iii) *Comment on value-for-money achievements,*

Grant procurement arrangements require that competitive procurement methods apply, with preference for International Competitive Bidding for major procurements. Further, implementation of programmatic activities is within Government of Kenya systems. Overall, the arrangements ensure efficiency, effectiveness and economy; thus guaranteeing value-for-money.

- iv) *Indicate the absorption rate for each year since the commencement of the project.*
- v) *List the implementation challenges and recommended way forward.*

Slow start-up of the newly approved grant.

-Delayed initiation of programmatic activities associated with commencement of GoK financial year 2021/22

The delays call for implementation of catch-up plans in the new year 2022/23.

1.9 Summary of Project Compliance:

- i) *Include significant cases of non-compliance with applicable laws and regulations, and essential external financing agreements/covenants,*

There were no cases of non-compliance

***To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV
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ii) *Include consequences suffered on account of non-compliance or likely to be suffered.*

Not applicable

iii) *Indicate mitigation measures taken or planned to be taken to alleviate the adverse effects of actual or potential consequences of non-compliance.*

Not applicable

2. Statement of Performance against Project's Predetermined 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 agreement/ plan* are to:

- a) Reduce HIV infections by 75%
- b) Reduce AIDS-related mortality by 50%
- c) Reduce HIV-related stigma and discrimination to 25%
- d) Increase domestic financing of the HIV response to 50%

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:

To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Annual Report and Financial Statements for the financial year ended 30th June, 2022

Below we provide the progress on attaining the stated objectives:

Project	Objective	Outcome	Indicator	Performance
KEN-H-TNT (HIV Grant)	Reduce new HIV infections by 75%	New HIV infections	Number of new HIV infections per 1000 uninfected population	Performance was 640 in 2021 as compared to 890 in 2020; attributed to implementation of both primary and secondary prevention measures
KEN-H-TNT (HIV Grant)	Reduce AIDS related mortality by 50%	HIV deaths	Deaths per 100,000 population	Performance was 39,200 in 2021 as compared to 44,100 in 2020 (Source: HIV 2021 estimates)

3. Environmental and Sustainability reporting

(Two-to-three pages)

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

KEN-H-TNT (HIV grant) focus is to contribute to Universal Health Coverage through comprehensive HIV prevention, treatment and care for all people in Kenya. The grant is based on and aligned with the second Kenya AIDS Strategic Framework 2021 – 2025, which sets up the priorities and strategies for the national HIV response and provides a framework for guiding the response to the epidemic in Kenya.

1. Sustainability strategy and profile

The top management especially the accounting officer should make reference to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.

Long term sustainability is a fundamental aspect of development and global health financing. It is essential that the country is able to scale up and sustain programs to achieve lasting impact in the fight against pandemics and to move towards eventual achievement of Universal Health Coverage. Countries that have experienced economic growth over the last decade are able to move progressively from external donor financing for health towards domestically funded systems that deliver results but must be supported to do so.

The Global Fund sustainability strategy is anchored on a well-articulated Sustainability, Transition and Co-financing Policy that outlines the high level principles for engaging with countries for long term sustainability of Global Fund supported programs, as well as framework for ensuring successful transitions from Global Fund financing.

2. Environmental performance

Outline clearly, environmental policy guiding the organisation, provide evidence of the policy. Outline successes, shortcomings, efforts to manage biodiversity, waste management policy and efforts to reduce environmental impact of the organisation's products.

Through a statement on climate change and environmental sustainability dated 03 December 2021, the Global Fund expressed deep concern about the impact that environmental damage and climate change are having on human health and its disproportionate effect on the most vulnerable and disadvantaged communities. As a leading multilateral funder of grants for HIV, TB, malaria and COVID-19 programs and to strengthen health and community systems, Global Fund has an opportunity and responsibility to minimize impact on the environment, address the environmental and climate impact of procurement operations, and invest in and support and support countries to build climate - resilient and environmentally sensitive systems for health.

The statement emphasizes commitment by Global Fund to respond to multifaceted threats to human health arising from climate and environmental changes.

3. Employee welfare

Give account of the policies guiding the hiring process and whether they take into account the gender ratio, whether they take in stakeholder engagements and how often they are improved. Explain efforts made in improving skills and managing careers, appraisal and reward systems. The organisation should also disclose their policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA)

The Global Fund recruitment process is designed to enable the Global Fund to select the best applicant for a job based on objective and fair criteria. While the primary criterion for selection are competence and suitability to the job requirements, there is reasonable efforts to achieve and maintain diversity and geographical balance. Recruitment is made on competitive basis except where exceptionally authorized.

The Global Fund prohibits all forms of harassment, including sexual harassment and bullying. Sexual exploitation and any acts of sexual abuse or sexual assault are prohibited.

A Code of Conduct applicable to all Global Fund employees regardless of the type or duration of contract is available. Through observance of this Code of Conduct, employees contribute to the kind of organizational culture the Global Fund expects internally, as well as its grant recipients, reflecting integrity, accountability, dignity and respect.

As outcomes, employees (1) earn and maintain the public trust necessary for the Global Fund to accomplish its mission, (2) uphold the fiduciary responsibilities of the Global Fund

employees and those of the institution as a whole, and (3) create a positive, productive and motivating work environment.

4. Market place practices-

a) Responsible Supply chain and supplier relations-

explain how the organisation maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.

Global Fund grants are implemented in conformity with Global Fund policies and regulations. The policies and practices governing procurements ensures that awards are transparent and on a competitive basis, bidding process is clear to all prospective bidders, and contracts awarded only to contractors that possess the ability to successfully perform the contracts. The grant recipient, representatives and agents are expected to desist from any practice that is in violation of Code of Conduct for recipients or the Code of Conduct for suppliers in relation to such procurements. Further, recipient is required to maintain clear documentation of procurement processes.

b) Responsible ethical practices

outline efforts to maintain ethical and anti- corruption practices and responsible political involvement.

The Global Fund collectively refers to corrupt practices, fraudulent practices, coercive practices, collusive practices, abusive practices, obstructive practices, retaliation, money laundering, and financing of terrorism as “prohibited practices”.

The Fund’s mission and four principles of transparency, partnership, performance-based financing, and country ownership set the strategic direction for the Fund’s approach to fraud and corruption prevention, detection and response. In this context, the Fund takes a zero-tolerance approach towards prohibited practices.

c) Regulatory impact assessment

Safeguard citizen and stakeholder's rights.

Ethical conduct is a hallmark of the Global Fund and applies to all those involved in its operations and governance. All actors abide by the organization's core ethical values (duty of care, accountability, integrity, dignity and respect) as reflected in the Code of Conduct for Governance Officials. The Code of Conduct is applicable when exercising governance and oversight duties over Global Fund programs and activities.

5. Community Engagements

Corporate Social Responsibilities principals are not applicable for grant funds. Where possible, the Global Fund aims to open new opportunities to support community-based organizations. This goal includes allowing implementers of the Global Fund grants to fund small, unregistered organizations or collectives that serve key populations and other marginalized groups.

Global Fund grants are activity based applied towards prioritized interventions to fight AIDS, TB and Malaria.

4. **Statement of Project Management responsibilities**

The *Principal Secretary* for the National Treasury and the *Project Coordinator* for *Global Fund Project* are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year (period) ended on June 30, 2022.

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

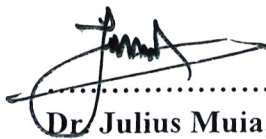
The *Principal Secretary* for the National Treasury and the *Project Coordinator* for *Global Fund Project* accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The *Principal Secretary* for the National Treasury and the *Project Coordinator* for *Global Fund Project* are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2022, and of the Project's financial position as at that date. The *Principal Secretary* for the National Treasury and the *Project Coordinator* for *Global Fund 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 National Treasury and the *Project Coordinator* for *Global Fund Project* 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

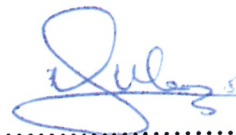
The Project financial statements were approved by the *Principal Secretary* for the Ministry of National Treasury and the *Project Coordinator* for *Global Fund project* on 30th September, 2022 and signed by them.



.....
Dr. Julius Muia, PhD,
CBS
Principal Secretary



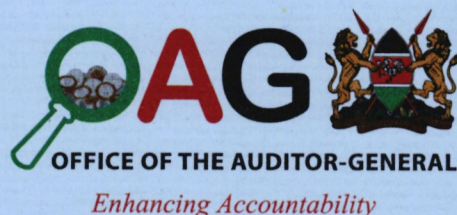
.....
Stephen I. Muiruri
Project Coordinator



.....
Michael C. Mukanzi
Project Accountant
ICPAK Member No.17538

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON GLOBAL FUND - TO CONTRIBUTE TO ACHIEVING VISION 2030 THROUGH UNIVERSAL ACCESS TO COMPREHENSIVE HIV PREVENTION, TREATMENT AND CARE PROGRAM - KEN-H-TNT, GA 2065 FOR THE YEAR ENDED 30 JUNE, 2022 - THE NATIONAL TREASURY

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 Global Fund - To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention,

Report of the Auditor-General on Global Fund -To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Program - KEN-H-TNT, GA 2065 for the year ended 30 June, 2022 - The National Treasury

Treatment and Care Program set out on pages 1 to 27, which comprise of the statement of financial assets as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and 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 the Global Fund - To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Program as at 30 June, 2022, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Grant Agreement No. KEN-H-TNT, GA 2065 dated 14 June, 2021 between the Global Fund and The National Treasury of the Republic of Kenya and the Public Finance Management Act, 2012.

In addition, 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

Unsupported Counterpart Funding Balances

The statement of receipts and payments reflects an amount of Kshs.1,245,777,523 with respect to transfer from Government (Counterpart funding) and a similar amount with respect to other capital grants and transfer payments. The amount relates to the Government Counterpart funds which was drawn from the ledger as expenditure incurred by The National Treasury on behalf of the Program. However, expenditure returns and supporting schedule amounting to Kshs.678,541,713 were provided for audit while supporting expenditure returns and schedule for expenditure amounting to Kshs.567,235,810 were not provided for audit.

In the circumstances, the eligibility and the accuracy of the counterpart funding and other grants and transfers/payments of Kshs.1,245,777,523 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Global Fund - To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Program 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

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final total receipts budget of Kshs.6,495,340,220 against the actual receipts of Kshs.5,469,261,414 resulting into an under-collection of Kshs.1,026,078,806 or 16% of the budget. Similarly, the statement reflects budgeted expenditure of Kshs.6,495,340,220 against the actual expenditure of Kshs.5,464,880,474 resulting to an under-expenditure of Kshs.1,030,459,746 or 16% of the budget.

The underfunding and underperformance affected the planned activities and impacted adversely on service delivery to the public.

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.

Basis for conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standard requires 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 Program, so far as appears from the examination of those records; and,
- iii. The Program'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 Program'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 Program or 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 Program'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 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 noncompliance. 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 Program'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 Program to cease to continue 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 Program 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.


 CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


25 November, 2022

6. Statement of Receipts and Payments for the year ended 30th June 2022.

	Note	Receipts and payments controlled by the entity	Payments made by third parties	Total	Cumulative to-date (From inception)
		2021-2022	2021-2022		
Receipts		Kshs.	Kshs.	Kshs.	Kshs.
Transfer from Government (CPF)	1	1,245,777,523		1,245,777,523	1,245,777,523
Transfers from KEMSA	1	4,201,641		4,201,641	4,201,641
Transfer from AMREF	1	5,264,604		5,264,604	5,264,604
Proceeds from domestic and foreign grants	2	4,179,181,794		4,179,181,794	4,179,181,794
Miscellaneous receipts	3	260,824		260,824	260,824
Transfer from NFM 2		34,575,028		34,575,028	34,575,028
Total receipts		5,469,261,414		5,469,261,414	5,469,261,414
Payments					
Compensation to employees	4	23,749,306		23,749,306	23,749,306
Purchase of goods and services	5	4,165,596,301		4,165,596,301	4,165,596,301
Routine maintenance-motor vehicle	6	87,344		87,344	87,344
Other current transfers, subsidies	7	29,670,000		29,670,000	29,670,000
Other capital grants and transfer payments	8	1,245,777,523		1,245,777,523	1,245,777,523
Total payments		5,464,880,474		5,464,880,474	5,464,880,474
Surplus/ (deficit)		4,380,940		4,380,940	4,380,940

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

**TO CONTINUE TO ACHIEVING VISION 2030 THROUGH UNIVERSAL ACCESS TO COMPREHENSIVE HIV PREVENTION, TREATMENT AND CARE
Annual Report and Financial Statements for the financial year ended 30th June, 2022**



.....
Dr. Julius Muia, PhD, CBS
Principal Secretary



.....
Stephen I. Muiruri
Project Coordinator

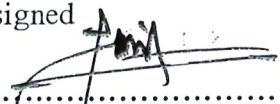


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Michael C. Mukanzi
Project Accountant
ICPAK Member No.17538

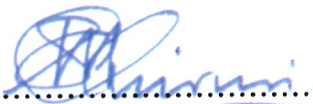
7. Statement of Financial Assets as at 30th June 2022

Description	Note	2021-2022
		Kshs
Financial Assets		
Cash and Cash equivalents		
Bank Balances	9.A	3,519,757
Mpesa Balances	9. A	861,184
Total Cash and Cash equivalents		4,380,941
Total Financial Assets		4,380,941
Financial Liabilities		
Net Assets		4,380,941
Represented By		
Surplus/(Deficit) for the Year		4,380,941
Net Financial Position		4,380,941

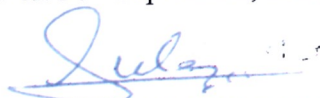
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th September, 2022 and signed



Dr. Julius Muia, PhD, CBS
Principal Secretary



Stephen I. Muiruri
Project Coordinator



Michael C. Mukanzi
Project Accountant

ICPAK Member No.17538

To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2022

8. Statement of Cashflow for the year ended 30th June 2022

Description	Notes	2021-2022
		Kshs
Cashflow from operating activities		
Receipts		
Transfer from government entities (CPF)	1	1,245,777,523
Transfers from KEMSA	1	4,201,641
Transfer from AMREF	1	5,264,604
Proceeds from domestic and foreign grants	2	4,179,181,794
Miscellaneous receipts	3	260,824
Transfer from NFM 2		34,575,028
Total receipts		5,469,261,414
Payments		
Compensation of employees	4	23,749,306
Purchase of goods and services	5	4,165,596,301
Routine maintenance-motor vehicle	6	87,344
Other current transfers, subsidies	7	29,670,000
Other grants and transfers	8	1,245,777,523
Total Payments		5,464,880,474
Net cash flow from operating activities		4,380,940
Net increase in cash and cash equivalents		4,380,940
Cash and cash equivalent at end of the year	9	4,380,940

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 30th September, 2022 and signed by:

.....
Dr. Julius Muia, PhD, CBS
Principal Secretary

.....
Stephen I. Muiruri
Project Coordinator

.....
Michael C. Mukanzi
Project Accountant
ICPAK Member No.17538

To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Annual Report and Financial Statements for the financial year ended 30th June, 2022

9. Statement of Comparison of Budget and Actual amounts for the year ended 30th June 2022

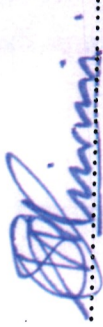
Receipts/Payments Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Receipts						
Transfer from Government entities (CPF)	1,543,388,545	(250,000,000)	1,293,388,545	1,245,777,523	47,611,022	97
Proceeds from domestic and foreign grants	4,357,947,894	844,003,781	5,201,951,675	4,179,181,794	1,022,769,881	80
Miscellaneous receipts				260,824	(260,824)	-
Transfers from KEMSA				4,201,641	(4,201,641)	
Transfer from AMREF				5,264,604	(5,264,604)	
Transfer from NFM 2				34,575,028	(34,575,028)	
Total Receipts	5,901,336,439	594,003,781	6,495,340,220	5,469,261,414	1,026,078,806	
Payments						
Compensation to employees	27,282,548	(2,753,816)	24,528,732	23,749,306	779,426	97
Purchase of goods and services	4,326,071,726	845,350,997	5,171,422,723	4,165,596,301	1,005,826,422	81
Routine maintenance-Motor vehicle	1,400,000	-	1,400,000	87,344	1,312,656	6
Routine maintenance-Plant, Machinery & Equipment	305,120		305,120	-	305,120	
Acquisition of non-financial assets	2,888,500	1,406,600	4,295,100	-	4,295,100	0
Other grants and transfers	1,543,388,545	(250,000,000)	1,293,388,545	1,245,777,523	47,611,022	97
Transfer to KCM				29,670,000	(29,670,000)	
Total Payments	5,901,336,439	594,003,781	6,495,340,220	5,464,880,474	1,030,459,746	8
Surplus or Deficit				4,380,940	(4,380,940)	

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

*To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2022*



.....
Dr. Julius Muia, PhD, CBS
Principal Secretary



.....
Stephen I. Muiruri
Project Coordinator



.....
Michael C. Mukanzi
Project Accountant
ICPAK Member No.17538

10. Significant Accounting Policies

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

10.1 Statement of compliance and basis of preparation

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

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

10.2 Reporting entity

The financial statements are for Global Fund HIV Grant under the National Treasury. The financial statements are for the reporting entity Global Fund as required by Section 81 of the PFM Act, 2012 .

10.3 Reporting currency

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

10.4 Recognition of receipts

Global Fund Malaria Programme recognises all receipts from the various sources when the event occurs, and the related cash has actually been received.

i) Transfers from the Exchequer

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

ii) External Assistance

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

Significant Accounting Policies (Continued)

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.

10.5 Recognition of payments

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

i) Compensation to employees

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

Significant Accounting Policies (Continued)

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

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

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

10.6 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.

Significant Accounting Policies (Continued)

10.7 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.

10.8 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.

10.9 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.

10.10 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:

Significant Accounting Policies (Continued)

- 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.

Annex 5 of this financial statement is a register of the contingent liabilities in the year.

10.11 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.

10.12 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.

Significant Accounting Policies (Continued)

10.13 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*.

10.14 Third party payments

Included in the receipts and payments, are payments made on its behalf by to third parties in form of loans and grants. These payments do not constitute cash receipts and payments. and are disclosed in the payment to third parties' column in the statement of receipts and payments. During the year, Kshs Nil billion being loan disbursements were received in form of direct payments from third parties.

10.15 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 recognised in the statements of receipts and payments.

Significant Accounting Policies (Continued)

10.16 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.

10.17 Subsequent events

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

10.18 Prior period adjustments

Prior period adjustments relate to errors and other adjustments noted arising from previous year(s). Explanations and details of these prior period adjustments are presented *in note xx of these financial statements*

11. Notes to the Financial Statements

1. Transfers from Government entities

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

Description	KShs		Cumulative to-date (from inception)
	2021-2022	2020-2021	
<i>Counterpart funding through Ministry of National Treasury</i>			
Counterpart funds Quarter 1	1,245,777,306		1,245,777,306
Total (See Annex 2)	1,245,777,306		1,245,777,306
<i>Other transfers from government entities</i>			
Transfer from KEMSA	4,201,641		4,201,641
Transfer from AMREF	5,264,604		5,264,604
Total	9,466,245		9,466,245
Appropriations-in-Aid	-		-
Total	<u>9,466,245</u>		<u>9,466,245</u>

The transfer from AMREF is interest that was earned from funds received from National Treasury for construction of medical commodities stores at AMREF. The agreement was for any un-utilized balances including interest earned be returned to National Treasury but the Foundation only returned the balance less interest earned. The amount of KShs.5,264,604.40 is interest that was pending from AMREF.

The transfer of KShs.4,201,640.65 are funds that were received from KEMSA. The funds were transferred to KEMSA by National Treasury awhile back. Global Fund requested the accounts to be closed and any balances be returned to National Treasury.

To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Annual Report and Financial Statements for the financial year ended 30th June, 2022

Notes to the Financial Statements (Continued)

2. Proceeds From Domestic and Foreign Grants

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

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	
						2021-2022	2020-2021
			Kshs	Kshs	Kshs	Kshs	
Grants Received from Multilateral Donors (International Organizations)	Quarter						
Global Fund							
National Treasury - Exchequer	28.02.2022	350,000.00	39,718,000.00				39,718,000.00
Global Fund	Q1	-	-				-
Global Fund	Q2		147,533.07				147,533.07
Global Fund	Q3	31,026,552.98	3,623,280,857				3,623,280,857
Global Fund	Q4	4,298,017.59	516,035,403.93				516,035,403.93
Total		35,674,570.57	4,179,181,794.00				4,179,181,794.00

Notes to the Financial Statements (Continued)

3. Miscellaneous receipts (Applied interest)

	2021-2022			Cumulative to-date (from inception)
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total receipts	
	Kshs	Kshs	Kshs	
Other receipts not classified elsewhere (Interest from operations bank account)				
Q1	115,996		115,996	115,996
Q2	74,981		74,981	74,981
Q3	39,510		39,510	39,510
Q4	30,337		30,337	30,337
Total	260,824		260,824	260,824

Notes to the Financial Statements (Continued)

4. Compensation to Employees

	2021/2022			Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total payments	
	Kshs	Kshs	Kshs	
-				
Basic wages of temporary employees - Q1	1,255,524		1,255,524	1,255,524
Basic wages of temporary employees – Q2	1,255,524		1,255,524	1,255,524

*To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2022*

Basic wages of temporary employees – Q3	1,255,524		1,255,524	1,255,524
Basic wages of temporary employees – Q4	1,255,524		1,255,524	1,255,524
Total	5,022,096		5,022,096	5,022,096
Top-up allowance				
Performance Incentive - Q1	3,839,692		3,839,692	3,839,692
Performance Incentive – Q2	4,608,299		4,608,299	4,608,299
Performance Incentive – Q3	5,073,514		5,073,514	5,073,514
Performance Incentive – Q4	5,205,705		5,205,705	5,205,705
Total	18,727,210.00		18,727,210.00	18,727,210.00
Grand Total	23,749,306.00		23,749,306.00	23,749,306.00

Notes to the Financial Statements (Continued)

5. Purchase of Goods and Services

	2021/2022			Cumulative to-date Kshs
	Payments made in Cash	Payments made by third parties	Total payments	
	Kshs	Kshs	Kshs	
Communication, supplies and services	862,449.00		862,449.00	862,449.00
Domestic travel and subsistence	14,623,480.00		14,623,480.00	14,623,480.00
Training payments	2,561,542.28		2,561,542.28	2,561,542.28
Hospitality supplies and services	16,379.30		16,379.30	16,379.30
Insurance costs	7,489,449.48		7,489,449.48	7,489,449.48
Supplies and Accessories for computers	12,000.00		12,000.00	12,000.00
Fuel oil and lubricants	430,175.00		430,175.00	430,175.00
Membership fee	82,200.00		82,200.00	82,200.00
Specialized materials and services	3,942,199,672.75		3,942,199,672.75	3,942,199,672.75
Contracted professional services	197,108,120.00		197,108,120.00	197,108,120.00
Procurement fee	147,533.07		147,533.07	147,533.07
Other operating payments – Bank charges	63,300.00		63,300.00	63,300.00
Total	<u>4,165,596,301.00</u>		<u>4,165,596,301.00</u>	<u>4,165,596,301.00</u>

To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Annual Report and Financial Statements for the financial year ended 30th June, 2022

Below find breakdown of the Specialized materials and contracted professional services figures under Purchase of goods and services:

Specialized Materials and Services		
Quarters	Amount (USD)	Amount (KShs.)
Q1	-	-
Q2	-	-
Q3	29,549,098.08	3,450,743,673.78
Q4	4,093,350.09	491,455,998.97
Total	33,642,448.17	3,942,199,672.75

Contracted Professional Services

Quarters	Amount (USD)	Amount (KShs.)
Q1	-	-
Q2	-	-
Q3	1,477,454.90	172,537,183.22
Q4	204,667.50	24,570,936.78
Total	1,682,122.40	197,108,120.00

Notes to the Financial Statements (Continued)

6. Routine Maintenance – Motor vehicles

During the financial period to 30 June 2022, we transferred funds to non-profit, non-governmental organizations as shown below:

	Payments made in Cash	Payments made by third parties	Total payments	Cumulative to-date
	Kshs	Kshs	Kshs	Kshs
Motor vehicle maintenance	87,344.00		87,344.00	87,344.00

7. Other Current Transfers, Grants and Subsidies (Non-profit, Non-Governmental Organizations)

During the financial period to 30 June 2022, we transferred funds to non-profit, non-governmental organizations as shown below:

	Payments made in Cash	Payments made by third parties	Total payments	Cumulative to-date
	Kshs	Kshs	Kshs	Kshs
Transfers to Kenya Coordinating Mechanism	29,670,000.00		29,670,000.00	29,670,000.00
Total	29,670,000.00		29,670,000.00	29,670,000.00

Notes to the Financial Statements (Continued)

8. Other Grants, Transfers and Payments (CPF)

	Payments made in Cash	Payments made by third parties	Total payments	Cumulative to-date
	2022-2021			
	Kshs	Kshs	Kshs	Kshs
Counterpart funds payments	1,245,777,306		1,245,777,306	1,245,777,306
Total	1,245,777,306		1,245,777,306	1,245,777,306

Notes to the Financial Statements (Continued)

9. A Bank Accounts

Project Bank Accounts

Details	2021-2022
	USD/Khs
<u>Foreign Currency Accounts</u>	
Stanbic Bank [A/c No.0100005345248]	19,344,994.93
Total Foreign Currency balances	19,344,994.93
<u>Local Currency Accounts</u>	
Co-operative Bank of Kenya [A/c No. A/c No.01141199190700]	3,519,757.05
Others (Mpesa MMF Account)	861,184.00
Total local currency balances	4,380,941.05

Notes to the Financial Statements (Continued)

Special Deposit Accounts

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

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

Special Deposit Accounts Movement Schedule

Description	2021-2022
	Kshs
(i) A/C Name [A/c No.....]	
Opening balance	1,170,015.19
Total amount deposited in the account	63,298,202.57
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>45,123,222.83</u>
Closing balance (as per SDA bank account reconciliation attached)	<u>19,344,994.93</u>

(The Special Deposit Account(s) reconciliation statement(s) has (have) been attached as Appendix iv support these closing balance.

To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Annual Report and Financial Statements for the financial year ended 30th June, 2022


10. Prior Year Auditor-General's Recommendations

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


Since this is a new Grant funding cycle, there were no prior year audit issues.

Guidance Notes:

1. Use the same reference numbers as contained in the external audit report;
2. Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;
3. Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
4. Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.



Dr. Julius Muia, PhD, CBS
Principal Secretary



Stephen I. Muiruri
Project Coordinator

To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2022

11. Annexes

Annex1 - Variance explanations - Comparative Budget and Actual amounts for FY 2021-2022

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
	a	b	c=a-b	d=b/a %	
Receipts					
Transfer from Government entities (CPF)	1,293,388,545	1,245,777,523	47,611,022	97	
Proceeds from domestic and foreign grants	5,201,951,675	4,179,181,794	1,022,769,881	81	The low absorption is attributed to pending procurements
Miscellaneous receipts (Applied interest)		260,824	(260,824)		
Transfer from KEMSA		4,201,641	(4,201,641)		
Transfer from AMREF		5,264,604	(5,264,604)		
Transfer from NFM 2		34,575,028	(34,575,028)		
Total Receipts	6,495,340,220	5,469,261,414	1,026,078,806		
Payments					
Compensation of employees	24,528,732	23,749,306	779,426	97	
Purchase of goods and services	5,171,422,723	4,165,596,301	1,005,826,422	81	The low absorption is attributed to pending procurements

*To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2022*

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
Routine maintenance-motor vehicle	1,400,000	87,344	1,312,656	6	One of the vehicles to be maintained was involved in a road accident and written off. Most field activities were halted because there were minimal field activities. Most were rescheduled
Routine maintenance-Plant, Machinery and Equipment	305,120	-	305,120	0	The delay in procurement of laptops rendered the budget unusable since there were no machinery or equipment to be maintained. The funds were meant for maintenance of the delayed laptops procurement

*To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2022*

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
Acquisition of non-financial assets	4,295,100	-	4,295,100	0	There was delayed procurement of laptops and server due to government directive that all ICT equipment specifications be sought from Ministry of ICT
Other grants and transfers	1,293,388,545	1,245,777,523	47,611,022	97	
Transfer to KCM		29,670,000	(29,670,000)		
Total payments	6,495,340,220	5,464,880,474	1,030,459,746	84	

*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 30th June, 2022*

- i. Bank Reconciliations statement as at 30th June 2022
- ii. Board of Survey Report
- iii. Special Deposit Account(s) reconciliation statement(s)
- iv. GOK IFMIS comparison Trial Balance



CO-OPERATIVE BANK

We are you

The Co-operative Bank of Kenya Limited
Parliament Road Branch
P.O.Box 5772-00200 Nairobi
Tel: 2210657, 2228605
Mobile: 0722 202977, 0734 600702
Fax: 2251838
Nairobi
Email: parliamentrd@co-opbank.co.ke

29th September 2022

The National Treasury
P.O. Box 30007 – 00100.
Nairobi.

Ref: EA/FA 62/240/02/"B"(93)

Dear Sir/Madam,

RE: CERTIFICATE OF BALANCE AS AT 30TH JUNE 2022

We acknowledge receipt of your letter dated 23rd September 2022 and hereby confirm the book balances as at 30th June 2022 as follows;

- **HIV Grant No. KEN-H-TNT,GA 1547 01141199190700 Ksh 4,792,386.05 CR** (Kenya shillings four million seven hundred ninety two thousand three hundred eighty six cents five only.)
- **TB Grant No. KEN-H-TNT,GA 1548 01141199190890 Ksh 6,044,331.58** (Kenya shillings six million forty four thousand three hundred thirtyone cents fifty eight only)
- **PRINCIPAL RECIEPIENT GLOBAL FUND GRANTS RETENTION 01141747082200 Ksh 63,648,896.20** (Ksh sixty three million six hundred forty eight thousand eight hundred ninety six cents twenty only)

We sincerely thank you for your continued support and we look forward to doing more business with you.

Yours faithfully,

BADI MOHAMED
SERVICE DESK OFFICER

~~KEN - GRANT NO~~
KEN - T - TNT, GA 1548
TIB GRANT NFA 3

F.O. 51

KENYA

REPUBLIC OF

Date:.....

Report of the Board of Survey on the Cash and Bank Balances of GLOBAL FUNG PROGRAM as at the close of business on 30/6/202....

The Board consisting of - (Names and official titles)

CHAIRPERSON: EVANS K MWIGATA MUGAI

MEMBER: FAMILY G. NJEM I

MEMBER: GEORGE G. NGIGI

Assembled at the office of GLOBAL FUNG at 8.00 a.m. on 01/07/202..., and the following cash was produced: -

Notes	Ksh. <u>NIL</u>
Silver	Ksh. <u>NIL</u>
Cheques (as per details on reverse)	Ksh. <u>NIL</u>
Total	Ksh. <u>NIL</u>

It was observed that cheques amounting to Ksh NIL.....

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

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

The Cash Book reflected the following balances as at the close of business on 30/06/202...

Cash on hand.....	Ksh- <u>NIL</u>
Bank Balance.....	<u>Ksh- 5'944'087.258</u>
Total.....	<u>Ksh- 5'944'087.258</u>

The Bank certificate of Balance showed a sum of Ksh. 6'040'331.58 Standing to the credit of the account on 30/06/202.....

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

Chairperson

Evans K Mwigata Mugai

Family G. Njem I
George G. Ngigi

Members of the Board

HIV GRANT NO KEN-H-TNT GA 1547 (NFM3)
STATEMENT OF SPECIAL (DESIGNATED ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30TH JUNE 2022
PART B: ACCOUNTS RECONCILIATION STATEMENT
Credit No. KKEN-H-TNT GA 1547
Bank Account No. 100005345248

NOTES:	USD
1 Amount advanced by Global fund	63,298,202.57
TNT-PR	56,542,662.34
MOPHS-NASCOP	5,266,846.68
MOSP-NACC	1,488,693.55
LESS	
2 Total Amount Accounted for	39,839,336.68
3 Outstanding Amount advanced to Special Account	23,458,865.89
Represented by	
4 Ending Special Account Balance at 30th June 2022	19,344,994.93
5 Amount Claimed but not credited at 30th June 2022	
6 Amount withdrawn but not claimed as at 30.06.2022	4,113,870.96
7 Service Charges if not included in 5 and 6 above	
8 Interest Earning if not included in special account	
9 Total advance to special account Year ended 30th June 2022	23,458,865.89
Discrepancy between total appearing in lines 3 and 9	



AUTHORIZED REPRESENTATIVE
RESOURCE MOBILIZATION DEPARTMENT-TREASURY

DATE 19.08.2022

HIV GRANT NO KEN-H-TNT GA 1547 (NFM2)
STATEMENT OF SPECIAL (DESIGNATED ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30TH JUNE 2022
PART B: ACCOUNTS RECONCILIATION STATEMENT
Credit No. KKEN-H-TNT GA 1547
Bank Account No. 100005345248

NOTES:

		USD
1 Amount advanced by Global fund		170,188,104.96
TNT-PR	144,596,364.74	
MOPHS-NASCOP	21,947,010.32	
MOSP-NACC	3,750,608.42	
LESS		
2 Total Amount Accounted for		165,941,710.83
3 Outstanding Amount advanced to Special Account		4,246,394.13
4 Ending Special Account Balance at 30th June 2022		
5 Amount Claimed but not credited at 30th June 2022		-
6 Amount withdrawn but not Accounted for to GF		4,246,394.13
7 Service Charges if not included in 5 and 6 above		
8 Interest Earning if not included in special account		
9 Total advance to special account Year ended 30th June 2022		-

Discrepancy between total appearing in lines 3 and 9

Signature

AUTHORIZED REPRESENTATIVE
 RESOURCE MOBILIZATION DEPARTMENT-TREASURY

DATE *19-08-2022*

SPECIAL ACCOUNT STATEMENT

For period ending **30TH JUNE, 2022**
Account No. **0100005345248**
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, 2021 as per C.B.K. Ledger Account	1,170,015.19
Add:	
Total Amount deposited by ADB	96,271,887.03
Total Interest earnings if deposited in account	-
Total amount refunded to cover ineligible expenditure	-
Deduct:	
Total amount withdrawn	78,096,907.29
Total service charges if not included above in amount withdrawn	-
Ending balance on 30th June,2022	19,344,994.93

AUTHORISED REPRESENTATIVE	SIGNATURE:	
<u>CENTRAL BANK OF KENYA</u>	DATE	<u>14-07-2022</u>
AUTHORISED REPRESENTATIVE	SIGNATURE:	_____
<u>EXTERNAL RESOURCES</u>	DATE	_____
<u>DEPARTMENT-TREASURY</u>		

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

CENTRAL BANK OF KENYA - RECONCILIATION

STATEMENT AS AT : 30.06.2022
 G.L A/C NO : 1000375108
 HIV GRANT NO KEN-H-TNT GA 1547-MAIN

OFF-SHORE A/C NO: 100005345248

DETAILS	CURRENCY	AMOUNTS	REMARKS	ACTION TAKEN
1. BALANCE AS PER OFFSHORE STATEMENT:	USD	20,293,007.30		
2. ADD DEBITS NOT IN NRB				
3. LESS CREDITS NOT IN NRB				
4. ADD DEBITS NOT IN OFFSHORE				
5. LESS CREDITS NOT IN OFFSHORE				
30.06.2022		(7,900.00)	PA127987	PAYMENTS
30.06.2022		(158,000.00)	PA127986	PAYMENTS
30.06.2022		(58,468.92)	PA127988	PAYMENTS
30.06.2022		(686,400.00)	PA127984	PAYMENTS
30.06.2022		(2,923.45)	PA127989	PAYMENTS
30.06.2022		(34,320.00)	PA127985	PAYMENTS

6. BALANCE AS PER CBK LEDGER (19,344,994.93)

19,344,994.93

Prepared By: SIMIYU T.K. Checked by: *Delin*

Approved By: *ALLI*

Date: 01.07.2022 Date: 1/7/2022

Date: 4/7/2022

Run Date: 14/07/2022
 CENTRAL BANK OF KENYA
 BANKI KUU YA KENYA
 P.O. BOX 60000-0200
 NAIROBI

Run Time: 07:41:31

STATEMENT OF ACCOUNT PAGE NO : 1

ACCOUNT NUMBER : 1000375108

ACCOUNT TITLE : HIV GRANT NO KEN-H-TNT GA 1547-MAIN
 30/06/2022

STATEMENT PERIOD: From

1/7/2021

To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT	BALANCE
			OPENING BAL : (1,170,015.19)			
1	8/7/2021	FT211871HVD8	PA 126086		13,884.00	(1,156,131.19)
2	8/7/2021	FT2118742V2L	PA 126092		7,000.00	(1,149,131.19)
3	8/7/2021	FT21187BTL72	PA 126095		450.02	(1,148,681.17)
4	8/7/2021	FT21187D6PMC	PA 126087		694.20	(1,147,986.97)
5	8/7/2021	FT21187F6K2B	PA 126088		345,600.00	(802,386.97)
6	8/7/2021	FT21187J4SDP	PA 126089		17,280.00	(785,106.97)
7	8/7/2021	FT21187L2SVF	PA 126094		9,000.48	(776,106.49)
8	8/7/2021	FT21187VLD63	PA 126093		350.00	(775,756.49)
9	13/07/2021	FT21194FS218	PA126099		1,116.48	(774,640.01)
10	13/07/2021	FT21194RGLD	PA126098		22,329.63	(752,310.38)
11	15/07/2021	FT21196R7HRX	FUNDING			(28,381,979.69)
12	20/07/2021	FT21197S1T2V	PA 126097	(27,629,669.31)	312,363.00	(28,069,616.69)
13	20/07/2021	FT21197TG801	PA 126096		6,247,260.00	(21,822,356.69)
14	16/08/2021	FT21228H1HCN	FUNDING			(22,163,980.20)
15	27/08/2021	FT2123806ZSD	PA126215	(341,623.51)		(22,116,875.78)
16	27/08/2021	FT212382CSWX	PA126227		47,104.42	(22,105,375.13)
17	27/08/2021	FT212382TXWD	PA126206		11,500.65	(22,098,315.60)
18	27/08/2021	FT2123838N50	PA126230		7,059.53	(22,073,231.28)
19	27/08/2021	FT21238B2KFY	PA126218		25,084.32	(21,917,049.78)
20	27/08/2021	FT21238C0YX3	PA126219		156,181.50	(18,862,833.78)
21	27/08/2021	FT21238C6NWS	PA126229		3,054,216.00	(18,361,147.32)
22	27/08/2021	FT21238CF88P	PA126223		501,686.46	(18,356,120.27)
23	27/08/2021	FT21238HXNZ0	PA126220		5,027.05	(18,203,409.47)
24	27/08/2021	FT21238J3MDV	PA126203		152,710.80	(17,984,604.86)
25	27/08/2021	FT21238KFQ18	PA126214		218,804.61	(17,042,516.46)
26	27/08/2021	FT21238MLZPC	PA126232		942,088.40	(15,502.86)
27	27/08/2021	FT21238NH2KJ	PA126228		15,502.86	(17,027,013.60)
					575.03	(17,026,438.57)

NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
						(17,026,187.22)
28	27/08/2021	FT21238R3QJV	PA126224	-	251.35	(16,716,130.02)
29	27/08/2021	FT21238WNDNJ	PA126231	-	310,057.20	(13,592,500.02)
30	27/08/2021	FT21238X49FB	PA126217	-	3,123,630.00	(13,077,160.02)
31	27/08/2021	FT21238X7DQW	PA126207	-	515,340.00	(13,051,393.02)
32	27/08/2021	FT21238Y0ZTX	PA126208	-	25,767.00	(12,910,202.52)
33	27/08/2021	FT21238YSX50	PA126205	-	141,190.50	(12,899,262.29)
34	27/08/2021	FT21238ZKDYC	PA126204	-	10,940.23	(12,899,212.12)
35	30/08/2021	FT212423VFC7	PA126226	-	50.17	(12,898,208.80)
36	30/08/2021	FT212425RD1Q	PA126225	-	1,003.32	(12,898,011.15)
37	30/08/2021	FT2124278YRG	PA126202	-	197.65	(12,893,632.19)
38	30/08/2021	FT212427R430	PA126210	-	4,378.96	(12,806,052.98)
39	30/08/2021	FT21242CQTVR	PA126209	-	87,579.21	(12,802,099.99)
40	30/08/2021	FT21242L0Y5Q	PA126201	-	3,952.99	(12,784,727.28)
41	30/08/2021	FT21242R6GG5	PA126221	-	17,372.71	(12,783,858.64)
42	30/08/2021	FT21242WVYHD	PA126222	-	868.64	(11,754,393.04)
43	7/9/2021	FT2124904SQ0	PA126211	-	1,029,465.60	(11,613,202.54)
44	7/9/2021	FT212492TX1D	PA126233	-	141,190.50	(11,600,915.12)
45	7/9/2021	FT212493S171	PA126236	-	12,287.42	(11,598,715.12)
46	7/9/2021	FT21249CRWTM	PA126239	-	2,200.00	(11,352,966.67)
47	7/9/2021	FT21249HKHHK	PA126235	-	245,748.45	(11,163,591.67)
48	7/9/2021	FT21249TRX6B	PA126243	-	189,375.00	(11,154,122.92)
49	7/9/2021	FT21249XVGMR	PA126244	-	9,468.75	(11,154,012.92)
50	7/9/2021	FT21249YHLHV	PA126240	-	110.00	(11,146,953.39)
51	7/9/2021	FT21249YJLMY	PA126234	-	7,059.53	(11,145,875.23)
52	10/9/2021	FT212534CMLR	PA126247	-	1,078.16	(11,145,821.32)
53	10/9/2021	FT21253K7XLO	PA126248	-	53.91	(11,143,719.03)
54	10/9/2021	FT21253VQZVW	PA126237	-	2,102.29	(11,078,122.59)
55	15/09/2021	FT2125703YP4	PA127268	-	65,596.44	(11,016,092.59)
56	15/09/2021	FT2125703Z4G	PA127255	-	62,030.00	(11,008,080.09)
57	15/09/2021	FT212571P4FM	PA127265	-	8,012.50	(10,977,977.85)
58	15/09/2021	FT212573C0PT	PA126245	-	30,102.24	(10,817,727.85)
59	15/09/2021	FT212574WNLQ	PA127264	-	160,250.00	(10,809,911.71)
60	15/09/2021	FT2125776909	PA126252	-	7,816.14	(8,021,911.71)
61	15/09/2021	FT212577S8HD	PA127262	-	2,788,000.00	(7,955,653.71)
62	15/09/2021	FT21257881VJ	PA127261	-	66,258.00	(7,952,373.89)
63	15/09/2021	FT21257BGR8K	PA127269	-	3,279.82	(7,728,373.89)
64	15/09/2021	FT21257F386M	PA127257	-	224,000.00	

NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
						(7,726,868.78)
	65 15/09/2021	FT21257FFHCM	PA127251	-	1,505.11	(7,726,868.78)
	66 15/09/2021	FT21257GDHDC	PA127267	-	66,145.97	(7,660,722.81)
	67 15/09/2021	FT21257HMFVF	PA127263	-	139,400.00	(7,521,322.81)
	68 15/09/2021	FT21257J9VF2	PA127266	-	1,322,919.43	(6,198,403.38)
	69 15/09/2021	FT21257JZQT3	PA126241	-	156,322.75	(6,042,080.63)
	70 15/09/2021	FT21257NN38T	PA127258	-	11,200.00	(6,030,880.63)
	71 15/09/2021	FT21257S0GK1	PA127256	-	3,101.50	(6,027,779.13)
	72 15/09/2021	FT21257ZRJQ8	PA127260	-	1,325,160.00	(4,702,619.13)
	73 17/09/2021	FT212592MLCN	PA127275	-	7,955.12	(4,694,664.01)
	74 17/09/2021	FT21259BOP23	PA127278	-	6,482.15	(4,688,181.86)
	75 17/09/2021	FT21259LR6HQ	PA127272	-	51,473.28	(4,636,708.58)
	76 17/09/2021	FT21259N0PJ4	PA127276	-	397.75	(4,636,310.83)
	77 17/09/2021	FT21259SHTPV	PA127274	-	1,500.00	(4,634,810.83)
	78 17/09/2021	FT21259SWBBN	PA127273	-	30,000.00	(4,604,810.83)
	79 17/09/2021	FT21259V1F4H	PA127277	-	129,643.16	(4,475,167.67)
	80 5/10/2021	FT212781RHKR	PA127271	-	3,029.84	(4,472,137.83)
	81 5/10/2021	FT21278NVLR1	PA126238	-	101.30	(4,472,036.53)
	82 18/10/2021	FT2129179R26	PA127280	-	142,095.44	(4,329,941.09)
	83 18/11/2021	FT21322QFWXFM	FUNDING	(65,731.55)	-	(4,395,672.64)
	84 24/11/2021	FT213270LCKH	PA 127606	-	11,712.00	(4,383,960.64)
	85 24/11/2021	FT21327572BK	PA 127612	-	2,051.03	(4,381,909.61)
	86 24/11/2021	FT21327837H3	PA 127610	-	191.40	(4,381,718.21)
	87 24/11/2021	FT21327B7XTF	PA 127609	-	3,828.00	(4,377,890.21)
	88 24/11/2021	FT21327DZVL5	PA 127613	-	2,788,000.00	(1,589,890.21)
	89 24/11/2021	FT21327FMP7R	PA 127297	-	59,280.27	(1,530,609.94)
	90 24/11/2021	FT21327H1MX5	PA 127294	-	5,931.45	(1,524,678.49)
	91 24/11/2021	FT21327J0FF9	PA 127299	-	20,123.89	(1,504,554.60)
	92 24/11/2021	FT21327JNWDP	PA 127618	-	7,828.25	(1,496,726.35)
	93 24/11/2021	FT21327LXFKZ	PA 127614	-	139,400.00	(1,357,326.35)
	94 24/11/2021	FT21327MX547	PA 127602	-	397.75	(1,356,928.60)
	95 24/11/2021	FT21327P86R3	PA 127295	-	26,473.83	(1,330,454.77)
	96 24/11/2021	FT21327QGRT2	PA 127611	-	41,020.50	(1,289,434.27)
	97 24/11/2021	FT21327RS1L5	PA 127296	-	26,870.12	(1,262,564.15)
	98 24/11/2021	FT21327WHTB5	PA 127605	-	234,240.00	(1,028,324.15)
	99 24/11/2021	FT21327WZZC1	PA 127601	-	7,955.12	(1,020,369.03)
	100 24/11/2021	FT21327X1Y6W	PA 127615	-	3,299.16	(1,017,069.87)
	101 24/11/2021	FT21327XH18J	PA 127616	-	164.95	(1,016,904.92)

NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
						(860,339.92)
102	24/11/2021	FT21327ZKTVB	PA 127617	-	156,565.00	(860,339.92)
103	26/11/2021	FT213289L6S0	PA127298	-	25,695.53	(834,644.39)
104	26/11/2021	FT213285ZNVVW	PA127619	-	49,399.71	(785,244.68)
105	26/11/2021	FT21328VZNVHH	PA127293	-	118,628.84	(666,615.84)
106	30/11/2021	FT21334H8GNN	PA127604	-	6,098.77	(660,517.07)
107	30/11/2021	FT21334SW081	PA127603	-	304,938.61	(355,578.46)
108	20/12/2021	FT21351B0J45	PA127635	-	3,800.00	(351,778.46)
109	20/12/2021	FT21351L23Q4	PA127631	-	1.85	(351,776.61)
110	20/12/2021	FT21351N86C7	PA127633	-	7,800.00	(343,976.61)
111	20/12/2021	FT21351PTCLD	PA127632	-	156,000.00	(187,976.61)
112	20/12/2021	FT21351Q72NK	PA127630	-	37.01	(187,939.60)
113	20/12/2021	FT21351Q88KZ	PA127634	-	76,000.00	(111,939.60)
114	24/12/2021	FT21358V3XHY	FUNDING	(250,000.00)	-	(361,939.60)
115	4/2/2022	FT22034FJ3PC	PA127665	-	350,000.00	(11,939.60)
116	23/02/2022	FT22054SZXL1	FUNDING	(11,099,555.38)	-	(11,111,494.98)
117	25/02/2022	FT2205517T3H	PA127608	-	66,258.00	(11,045,236.98)
118	25/02/2022	FT22055VPSPL	PA127607	-	1,325,160.00	(9,720,076.98)
119	3/3/2022	FT220612L8TP	PA 127678	-	88,991.27	(9,631,085.71)
120	3/3/2022	FT220613WW5L	PA127676	-	42,984.00	(9,588,101.71)
121	3/3/2022	FT220614DG97	PA 127668	-	131,000.00	(9,457,101.71)
122	3/3/2022	FT220614QRVW	PA 127679	-	4,449.57	(9,452,652.14)
123	3/3/2022	FT22061763YS	PA 127681	-	12,390.00	(9,440,262.14)
124	3/3/2022	FT22061CY5BW	PA127670	-	253,000.00	(9,187,262.14)
125	3/3/2022	FT22061FWHG1	PA127672	-	287,943.05	(8,899,319.09)
126	3/3/2022	FT22061J5642	PA 127680	-	247,800.00	(8,651,519.09)
127	3/3/2022	FT22061JTDW3	PA 127677	-	2,149.20	(8,649,369.89)
128	3/3/2022	FT22061MGR8Y	PA 127684	-	420.71	(8,648,949.18)
129	3/3/2022	FT22061P9SKY	PA 127671	-	12,650.00	(8,636,299.18)
130	3/3/2022	FT22061R06YK	PA 127682	-	8,414.20	(8,627,884.98)
131	3/3/2022	FT22061RXHHY	PA127673	-	14,397.15	(8,613,487.83)
132	3/3/2022	FT22061Z51WX	PA 127669	-	6,550.00	(8,606,937.83)
133	7/3/2022	FT22066CH9M5	PA127666	-	2,730.67	(8,604,207.16)
134	7/3/2022	FT22066DXCJ2	FUNDING	(35,949,645.21)	-	(44,553,852.37)
135	7/3/2022	FT22066FS2M4	PA127667	-	136.53	(44,553,715.84)
136	7/3/2022	FT22066MHP5L	PA127674	-	1,165.35	(44,552,550.49)
137	7/3/2022	FT22066MT45G	PA127675	-	58.27	(44,552,492.22)
138	16/03/2022	FT220733H45V	PA127698	-	36,849.20	(44,515,643.02)

NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
139	16/03/2022	FT220738YMR0	PA127904		2,894,055.30	(41,621,587.72)
140	16/03/2022	FT220739V71Y	PA127687		31,092.17	(41,590,495.55)
141	16/03/2022	FT220738MG45	PA127696		14,087.58	(41,576,407.97)
142	16/03/2022	FT22073CSBWL	PA127694		1,355.25	(41,575,052.72)
143	16/03/2022	FT22073FSMxB	PA127685		128,496.28	(41,446,556.44)
144	16/03/2022	FT22073GMSKT	PA127686		72,026.82	(41,374,529.62)
145	16/03/2022	FT22073K242L	PA127688		78,401.68	(41,296,127.94)
146	16/03/2022	FT22073S8L8S	PA127905		48,733.28	(41,247,394.66)
147	16/03/2022	FT22073SJJCQ	PA127693		27,105.00	(41,220,289.66)
148	16/03/2022	FT22073WPR0D	PA127699		1,842.46	(41,218,447.20)
149	16/03/2022	FT22073XFRDR	PA127689		46,021.03	(41,172,426.17)
150	16/03/2022	FT22073XVWL8	PA127695		281,751.55	(40,890,674.62)
151	16/03/2022	FT220757N6PX	PA127901		6,723.59	(40,883,951.03)
152	16/03/2022	FT22075FY4C1	PA127903		3,057.90	(40,880,893.13)
153	16/03/2022	FT22075G5TB1	PA127902		61,158.18	(40,819,734.95)
154	16/03/2022	FT22075HY6VR	PA127700		134,471.87	(40,685,263.08)
155	25/03/2022	FT220833MMWVK	PA127907		117,141.13	(40,568,121.95)
156	25/03/2022	FT2208343RFY	PA127917		55,569.54	(40,512,552.41)
157	25/03/2022	FT220835T5XP	PA 127920		63,072.39	(40,449,480.02)
158	25/03/2022	FT2208362PQS	PA127913		57,671.50	(40,391,808.52)
159	25/03/2022	FT220837JVFH	PA 127922		24,263.29	(40,367,545.23)
160	25/03/2022	FT220838M1Q2	PA127906		165,980.69	(40,201,564.54)
161	25/03/2022	FT220839HR1M		56306.67	56,306.67	(40,145,257.87)
162	25/03/2022	FT220839PB96	PA127910		51,598.94	(40,093,658.93)
163	25/03/2022	FT22083BWHSG	PA127915		37,285.64	(40,056,373.29)
164	25/03/2022	FT22083H2B79	PA 127919		70,176.56	(39,986,196.73)
165	25/03/2022	FT22083LM7FW	PA127918		49,141.78	(39,937,054.95)
166	25/03/2022	FT22083NGWW1	PA 127921		28,834.74	(39,908,220.21)
167	25/03/2022	FT22083TN1TD	PA127908		15,479.97	(39,892,740.24)
168	25/03/2022	FT22083TTLXS	PA127911		81,187.06	(39,811,553.18)
169	25/03/2022	FT22083X6XLX	PA127914		17,482.51	(39,794,070.67)
170	25/03/2022	FT22083ZKHP7	PA127909		82,571.64	(39,711,499.03)
171	31/03/2022	FT220902B944	PA127934		3,060,000.00	(36,651,499.03)
172	31/03/2022	FT220902DRR6	PA127928		29,044.37	(36,622,454.66)
173	31/03/2022	FT220903D7T2	PA127941		65,645.27	(36,556,809.39)
174	31/03/2022	FT220906KD30	PA127935		153,000.00	(36,403,809.39)
175	31/03/2022	FT22090854P0	PA127944		32,320.00	(36,371,489.39)

NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
176	31/03/2022	FT220908JPPH	PA127937	-	459,000.00	(35,912,489.39)
177	31/03/2022	FT220908GQMO	PA127926	-	865,454.90	(35,047,034.49)
178	31/03/2022	FT22090CHBPP	PA127948	-	54,281.05	(34,992,753.44)
179	31/03/2022	FT22090CK9HW	PA127936	-	9,180,000.00	(25,812,753.44)
180	31/03/2022	FT22090G4WF1	PA127945	-	1,616.00	(25,811,137.44)
181	31/03/2022	FT22090G9V1S	PA127939	-	43,332.52	(25,767,804.92)
182	31/03/2022	FT22090L930Y	PA127930	-	63,204.05	(25,704,600.87)
183	31/03/2022	FT22090M2WZL	PA127925	-	17,309,098.08	(8,395,502.79)
184	31/03/2022	FT22090MHSZN	PA127947	-	104,078.17	(8,291,424.62)
185	31/03/2022	FT22090MY5HC	PA127943	-	841.10	(8,290,583.52)
186	31/03/2022	FT22090PXW92	PA127938	-	52,635.56	(8,237,947.96)
187	31/03/2022	FT22090S2TGY	PA127940	-	100,249.61	(8,137,698.35)
188	31/03/2022	FT22090T5MG4	PA127927	-	2,839,726.00	(5,297,972.35)
189	31/03/2022	FT22090V9H97	PA127929	-	94,451.80	(5,203,520.55)
190	31/03/2022	FT22090VHQXC	PA127942	-	16,822.00	(5,186,698.55)
191	31/03/2022	FT22090VSHBJ	PA127931	-	73,396.00	(5,113,302.55)
192	31/03/2022	FT22090ZZY8T	PA127932	-	76,571.89	(5,036,730.66)
193	5/4/2022	FT22095JGQQG	FUNDING	(2,676,797.71)	-	(7,713,528.37)
194	7/4/2022	FT22097Y6S8Y	PA127933	-	3,560.60	(7,709,967.77)
195	11/4/2022	FT2210127Y2S	PA127912	-	6,456.83	(7,703,510.94)
196	27/04/2022	FT221177FWJ1	PA127949	-	693,371.49	(7,010,139.45)
197	27/04/2022	FT22117XRZFT	PA127950	-	34,668.57	(6,975,470.88)
198	9/5/2022	FT22129NB0RZ	FUNDING	(17,660,522.38)	-	(24,635,993.26)
199	9/5/2022	FT22129X78YZ	FUNDING	(583,541.98)	-	(25,219,535.24)
200	19/05/2022	FT221382XCK5	PA127978	-	12,140.38	(25,207,394.86)
201	19/05/2022	FT221383FHTW	PA127961	-	12,500.00	(25,194,894.86)
202	19/05/2022	FT221385F4YQ	PA127955	-	3,060,000.00	(22,134,894.86)
203	19/05/2022	FT2213891J4V	PA127969	-	1,276.55	(22,133,618.31)
204	19/05/2022	FT221388G309	PA127977	-	242,807.60	(21,890,810.71)
205	19/05/2022	FT22138J7BK3	PA127967	-	3,582.00	(21,887,228.71)
206	19/05/2022	FT22138SDDF8	PA127958	-	631.25	(21,886,597.46)
207	19/05/2022	FT22138TFCGB	PA127968	-	25,531.00	(21,861,066.46)
208	19/05/2022	FT22138Y40FC	PA127962	-	625.00	(21,860,441.46)
209	19/05/2022	FT22138ZHY69	PA127956	-	153,000.00	(21,707,441.46)
210	20/05/2022	FT221402Z0J3	PA127965	-	1,719.80	(21,705,721.66)
211	20/05/2022	FT22140620G4	PA127953	-	3,699.78	(21,702,021.88)
212	20/05/2022	FT22140K258W	PA127954	-	184.99	(21,701,836.89)

NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
213	20/05/2022	FT22140PMP0J	PA127963	-	34,395.94	(21,667,440.95)
214	20/05/2022	FT22140SXJSR	PA127975	-	1,688.98	(21,665,751.97)
215	20/05/2022	FT22140VT1Y3	PA127974	-	33,779.54	(21,631,972.43)
216	30/05/2022	FT22150PC2Z2	FUNDING	(14,800.00)	-	(21,646,772.43)
217	6/6/2022	FT221543J46B	PA127979	-	1,000,000.00	(20,646,772.43)
218	6/6/2022	FT221546Z25P	PA127966	-	71,640.00	(20,575,132.43)
219	24/06/2022	FT22174GVQMN	PA127983	-	282,125.13	(20,293,007.30)
220	30/06/2022	FT221814BSJH	PA127987	-	7,900.00	(20,285,107.30)
221	30/06/2022	FT22181FGY3Y	PA127986	-	158,000.00	(20,127,107.30)
222	30/06/2022	FT22181P8KF1	PA127988	-	58,468.92	(20,068,638.38)
223	30/06/2022	FT22181PP9F7	PA127984	-	686,400.00	(19,382,238.38)
224	30/06/2022	FT22181XTBBN	PA127989	-	2,923.45	(19,379,314.93)
225	30/06/2022	FT22181VTBJH	PA127985	-	34,320.00	(19,344,994.93)

CLOSING BALANCE : -19344994.93

END OF ACCOUNT STATEMENT

THE NATIONAL TREASURY
GLOBAL FUND PROGRAM
HIV GRANT NO. KEN-H-TNT, NFM 3.

Annex2: Financial Statements cash basis and
commitments reconciliation

2.0 Travel related costs (TRC)	260,306	148,606	111,700	-	260,306	148,606	111,700		
3.0 External Professional services	52,961	0	52,961	-	52,961	0	52,961		
4.0 Health Products (HPPP)	56,192,671	32,609,098	23,583,573	4,916,732.54	56,192,671	32,609,098	23,583,573		
5.0 Health Products (HPNP)	7,672,810	1,353,025	6,319,784	1,870,613.60	7,672,810	1,353,025	6,319,784		
6.0 Health Products (HPE)	0	0	0	-	0	0	0		
7.0 Procurement and Supply-Chain	5,197,103	1,704,563	3,492,540	339,367.31	5,197,103	1,704,563	3,492,540		
8.0 Infrastructure (INF)	0	0	0	-	0	0	0		
9.0 Non-health equipment (NHPE)	42,455	777	41,679	37,676.32	42,455	777	41,679		
10.0 Communication Material	0	0	0	-	0	0	0		
11.0 Program Administration	7,394	108	7,286	-	7,394	108	7,286		
12.0 Living support (LSCTP)	0	0	0	-	0	0	0		
13.0 Payment for Results	173,017	167,397	5,620	-	173,017	167,397	5,620		
Total uses of Grant Funds	69,794,748	36,103,912	33,660,836	7,164,390	69,764,748	36,103,912	33,660,836	0	
Total commitments at 31.12.2019									
Transfers to SRs		1,000,000.00				1,000,000.00			
Net exchange gain/loss		13,570				13,570			
Transfers to KCM		250,017				250,017			
Transfers to KEMSA									
Bank Charges		581				581			
Net sources (uses) of Grant Funds	0	21,413,192.79				21,413,192.79			

Notes to the financial statements

All amounts are in US\$ unless otherwise stated

Note 1: Basis of accounting

The Annual Financial Report is prepared on a cash receipts and disbursements basis. A column on commitments or outstanding payables has been added as required by the AFR guidelines.

Note 2: Disbursements/Receipts

Receipts comprises amounts advanced and reimbursed by the Global Fund under the grant agreement during the period [July 1, 2021, to June 30, 2022] to the Principal Recipient and to third parties. Receipts from Global Fund were in United States Dollars.

Note 3:

Expenditure represents amounts disbursed and costs incurred denominated in USD.

Note 4:

Transactions in KES are translated to US dollars at the 3 months weighted average exchange rate for each quarter. For the purpose of this report, balances denominated in KES have been translated to US dollars based on the CBK exchange rate as at 30.06.2022.

Note 5: Receipts from Global Fund

Start Date			01/07/2021		01/07/2021
End Date			30/06/2022		30/06/2022
Period			Current period US\$	Prior period US\$	Cumulative US\$
Description	Date	Amount			
Disbursement 1	8/12/2021 12:00:00 AM	341,623.51	341,623.51		341,623.51
Disbursement 2	3/3/2022 12:00:00 AM	35,949,645.21	35,949,645.21		35,949,645.21
Disbursement 3	4/1/2022 12:00:00 AM	2,676,797.71	2,676,797.71		2,676,797.71
Disbursement 4	5/5/2022 12:00:00 AM	583,541.98	583,541.98		583,541.98
Disbursement 5	5/5/2022 12:00:00 AM	17,660,522.38	17,660,522.38		17,660,522.38
Total		57,212,130.79	57,212,130.79		57,212,130.79

Note 5-ii: Direct Payments to Suppliers by Global Fund

Start Date			01/07/2021	01/07/2020	01/01/2018
End Date			30/06/2022	30/06/2021	30/06/2022
Period			Current period US\$	Prior period US\$	Cumulative US\$
Description	Period	Amount			
Direct Payment 1					
Direct Payment 2					
Total					

Note 5-iii: Funds transferred from previous grant (NFM1) to current grant (NFM2)

Start Date			01/07/2021	01/07/2020	01/01/2018
End Date			30/06/2022	30/06/2021	30/06/2022
Period			Current period US\$	Prior period US\$	Cumulative US\$
Description	Dates	Amount			
Total					

Note 6: Human Resources

This represents salaries and gratuities for the principal recipient.

Note 7: Travel Related Costs

This represents M&E and oversight costs for the principal Recipient.

Note 8: Cash balances

Item Description	Amount US\$
PR Special Inshore Account	20,293,007.30
PR interest	780,713.91
PR Local Account (KES)	40,671.21
PR Mpesa Account	7,308.55
Uncleared cheques	(6,020.99)
Advances	14,017.23
Cash in Transit	282,125.13
Erroneous transfers by bank	1370.46
Net sources of Grant Funds	21,413,192.79

Note 9: Supplemental schedule of commitments at 30.06.2022

Commitments at 01.07.2021	35,645,744
Paid in current year	0
Outstanding from previous year	0
Commitments 2022	42,808,427
Total commitments at 30.06.2022	7,164,390.00

Note 10: Principal Recipient advances

There were no advances as at 30th June, 2022.

HIV NFM 3 TRIAL BALANCES FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2022

	NEW GRANT (NFM 3)	
	DR(KSHS)	CR(KSHS)
Balance B/F		-
Contractual employees	5,022,096.00	
Top-up allowance	18,727,210.00	
Telephone	862,449.00	
Travel costs	200,400.00	
Accommodation	14,423,080.00	
Hire of Training Facilities and Equipment	2,161,542.28	
Tuition fees allowance	400,000.00	
Catering services	16,379.30	
Group personal Insurance	7,376,653.48	
Motor vehicle insurance	112,796.00	
Medical drugs	3,815,330,016.74	
Laboratory Materials, Supplies and Small Equipment	45,343,036.22	
Food and Rations	81,526,619.79	
Supplies & accessories for computers and printers	12,000.00	
Membership Fees	82,200.00	
Fuel oil and lubricants	430,175.00	
Contracted Professional services	197,108,120.00	
Warehouse Construction -KEMSA		-
Bank charges	63,300.00	
Interest earning		260,824.15
Routine Maintenance - Vehicles	76,343.52	
Maintenance expenses - Motor vehicle	11,000.00	
Purchase of Computers, Printers and other IT Equip	-	
Purchase of software	-	
Transfers to KCM	29,670,000.00	
Procurement Fee	147,533.07	
Transfer from NFM 2		34,575,028.00
Transfer from KEMSA		4,201,640.65
AMREF Interest Transfer		5,264,604.40
Transfer to KEMSA		
Proceeds from domestic and foreign grants		4,179,181,793.94
Balance C/D	4,380,940.74	
TOTAL	4,223,483,891.14	4,223,483,891.14

