

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

*Enhancing Accountability*

THE NATIONAL ASSEMBLY PADDIS LAID	
REPORT DATE:	20 APR 2023 <i>Tuesday</i>
TABLED BY:	<i>Hon Owen Baya, MP Deputy Leader - majority</i>
CLERK AT THE TABLE:	<i>Moses Lemuna</i>

**THE AUDITOR-GENERAL**

**ON**

**A CASE STUDY ON INTEGRATED  
DELIVERY OF SELECTED NON-  
COMMUNICABLE DISEASES IN KENYA  
(PHGF GRANT NO. TFOA5636)**

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

**MOI TEACHING AND REFERRAL  
HOSPITAL**



An ISO 9001:2015 Certified Hospital



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## MOI TEACHING AND REFERRAL HOSPITAL

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A CASE STUDY ON INTEGRATED DELIVERY OF SELECTED NON  
COMMUNICABLE DISEASES IN KENYA

PHGF Grant No. TFOA5636

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ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2022

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



***A Case Study on Integrated Delivery of Selected Non Communicable Diseases in Kenya  
Annual Report and Financial Statements for the financial year ended June 30, 2022***

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**1. PROJECT INFORMATION AND OVERALL PERFORMANCE**

**1.1 Name and registered office Name**

The project's official name is A CASE STUDY ON INTEGRATED DELIVERY OF SELECTED NON-COMMUNICABLE DISEASES IN KENYA.

**Objective**

The key objective of the project was to implement and evaluate a pilot program for prevention and management of selected non-communicable diseases (NCDs) at the community and primary care levels complemented by cost effective referral linkages in selected Counties that can inform the national scale-up.

**Address**

The project headquarters offices are in Eldoret Town, Uasin Gishu County, Kenya.

The address of its registered office is:

Moi Teaching & Referral Hospital,  
Nandi Road  
P. O. Box 3 – 30100,  
**ELDORET**

**Contacts**

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site: www.mtrh.go.ke

**1.2 Project Information**

Project Start Date:	The project start date is 28 <sup>th</sup> February, 2018
Project End Date:	The project end date is 31 <sup>st</sup> January, 2022.
Project Manager:	The project manager is Mr. Obed Limo
Project Sponsor:	The project sponsor is World Bank

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**1.3 Project Overview**

Line Ministry/State Department of the project	The project is under the supervision of the Ministry of Health.
Project number	PHGF Grant No. TFOA5636
Strategic goals of the project	<p>The strategic goals of the project are as follows:</p> <ul style="list-style-type: none"> <li>(i) To implement and evaluate a pilot programme for prevention and management of selected NCDs at community and primary care levels complemented by cost effective referral linkages in two counties of Kenya..</li> <li>(ii) The proposed RETF (Recipient Executed Trust Fund) will support the Government of Kenya to develop and pilot models of integrated NCD care at community and primary care level in selected counties that can inform National scale up</li> </ul>
Achievement strategic goals	<p>of The project management aims to achieve the goals through the following means:</p> <ul style="list-style-type: none"> <li>(i) Conducting a baseline and end line survey</li> <li>(ii) Health Education and screening</li> <li>(iii) Treatment/ Clinics</li> <li>(iv) Training and Mentorship</li> <li>(v) Supply Chain strengthening</li> <li>(vi) Health Records and Information strengthening</li> <li>(vii) Equipping care system</li> <li>(viii) Patient support groups</li> <li>(ix) Leadership engagement</li> </ul>
Other important background information of the project	<p>The PIC4C project was a Ministry of Health (MOH) Project implemented by Moi Teaching and Referral Hospital through AMPATH. PIC4C Project was supported by the World Bank under the “A Case Study on Integrated Delivery of Selected Non- Communicable Diseases (NCDs) in Kenya” project</p> <p>It was designed to address the ongoing challenges of accessing NCD care in Kenya. As such, it tapped into existing health care system and utilized MOH tools to build capacities of the site counties to offer care for the select chronic conditions. The project sites in</p>

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	<p>Busia and Trans Nzoia Counties targeted primary health facilities as immediate level of care for linking patients with extensive involvement of Community Health Volunteers. At all levels of implementation, the County health management was involved.</p> <p>Led by the MOH, dissemination of the findings of the pilot was done among stakeholders in non-communicable diseases space.</p>
<p>Situation that the project was formed to intervene</p>	<p>Given the growing burden of NCDs in Kenya and its importance in causing premature mortality and the possibility of its prevention and control. Most NCD services were deferred to specialists at secondary and tertiary centers rather than PHC level which is usually the first point of contact. Previous projects had been limited to small pilots in counties whose implementation was very pragmatic without rigorous documentation of processes, challenges and costs.</p> <p>PIC4C Project focused on the following NCDs: hypertension, diabetes, breast cancer and cervical cancer. These conditions were chosen due to their high prevalence, but also the significant morbidity and mortality that can be averted through upstream intervention.</p> <p>The project focused in designing and implementing contextualized interventions aimed at combating the chronic diseases. The findings of the pilot project influenced both county and national health policies on the management of non-communicable diseases e.g. National Strategic Plan for the prevention and control of non- communicable diseases.</p>
<p>Project duration</p>	<p>The project started on 28<sup>th</sup> February, 2018 to end 31<sup>st</sup> March, 2020. This was extended to 31<sup>st</sup> January, 2022</p>

**1.4 Bankers**

The following is the banker for the current year:

- i) Kenya Commercial Bank Limited  
Moi Referral Hospital Branch  
P. O. Box 5197 – 30100,  
**ELDORET**
- ii) Central Bank of Kenya

**1.5 Independent Auditors**

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

Auditor General

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**Project information and overall performance (continued)**

Office of the Auditor General  
 Anniversary Towers, University Way P.  
 O. Box 30084 - 00100  
 NAIROBI, KENYA

**1.6 Roles and Responsibilities**

<b>Names</b>	<b>Title designation</b>	<b>Key qualification</b>	<b>Responsibilities</b>
Dr. Wilson K. Aruasa, <i>MBS, EBS</i>	Chief Executive Officer, MTRH	M.Med in Obs-Gynae, (UoN) MBChB,(Moi University),MBA-Health Leadership and Management (USIU)	Accounting Officer
Mr. Mathews Birgen	Director, Finance MTRH	MBA Finance (MU), BCOM (UON),CPA(K)	Director, Finance
Dr. Jemimah Kamano 0719824277	Principal Investigator	MBChB, MMED	Overall project implementation
Obed Limo 0722610831	Project Manager	Masters of science in Global Health	Overall supervision of project Activities
Kenneth Too 0725477354	Data Manager	Bachelor's degree in mathematics and statistics	In charge of data management in the project
Lilian Lusimbo 0728421025	Support Group Coordinator/ Administrator	Bachelor's Degree in Commerce, Marketing Option	Supervision of support Group activities and administration work
Siza Wanyela 0720677689	Project Accountant	Bachelor's Degree, Commerce, CPA(K)	Project Accountant

**1.7 Funding summary**

The Project was for a duration of 4 years from 28<sup>th</sup> February, 2018 to 31<sup>st</sup> January, 2022 with an approved budget of US\$ 2,500,000 equivalent to Kshs. 267,389,977 using an average rate of \$1/106.956 as highlighted in the table below:

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Below is the funding summary:

**A. Source of Funds**

Source of funds	Donor Commitment-		Amount received to date – (30.06.2022)		Undrawn balance to date (30.06.2022)	
	<i>Donor currency</i>	<i>KShs</i>	<i>Donor currency</i>	<i>KShs</i>	<i>Donor currency</i>	<i>KShs</i>
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
<b>(i) Grant</b>						
World Bank	\$2,500,000	267,389,977	\$2,478,225	265,071,011	\$21,699	2,318,966
<b>Total</b>	<b>\$2,500,000</b>	<b>267,389,977</b>	<b>\$2,478,225</b>	<b>265,071,011</b>	<b>\$21,699</b>	<b>2,318,966</b>

**B. Application of Funds**

Application of funds	Amount received to date – (30 <sup>th</sup> June 2022)		Cumulative Amount paid to date – (30 <sup>th</sup> June 2022)		Unutilised balance to date (30 <sup>th</sup> June 2022)	
	<i>Donor currency</i>	<i>Kshs</i>	<i>Donor currency</i>	<i>Kshs</i>	<i>Donor currency</i>	<i>Kshs</i>
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
<b>(i) Grant</b>						
World Bank	\$2,478,225	265,071,011	\$2,478,225	265,071,011	\$21,699	2,318,966

**1.8 Summary of Overall Project Performance:**

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

The budget for the project for FY2021/22 is Kshs 135,915,138 against the actual of Kshs 133,585,330 translating to an absorption rate of 98% of the budget. The total budget cumulative to date is Kshs 267,389,977 against a total cumulative actual of Kshs 265,060,169 translating to an absorption rate of 98%.

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**Physical progress based on outputs, outcomes and impacts since project commencement.**

The project PIC4C was engaged in active health education, community and healthcare facilities screening, of the four conditions with those positively screened being linked to MOH facilities for care and retention. Mentorship was done to MOH staff, consequently all the selected 73 facilities clinics can run independently. Health records and information systems was strengthened and data tools distributed to all project sites with periodic data quality audits and data reviews conducted by relevant county teams. Currently all the 73(100%) facilities are able report the select NCD activities in the national Kenya Health Information system (KHIS).

To ensure reliable access to important medicines and supplies for patients, the county supply chain was supported through Revolving Fund Pharmacies (RFPs) which achieved 93% drug availability for diabetes and hypertension and basic screening commodities like glucose strips.

To reduce out of pocket expenditure NHIF advocacy was conducted where 2,483 patients were enrolled to join support groups. This has increased uptake of NHIF. To improve funding for NCDs both counties managed to ring fence healthy revenue from the facilities through passing of legislation dubbed facility improvement funds.

To improve access to services and sustainability, the project also equipped facilities with essential screening supplies and equipment. Notably equipment such as two ultrasound machines, biopsy guns, three Electrocardiograms, two Loop Electrosurgical Excision Procedure(LEEP) and three Glycated hemoglobin machines that required massive capital outlay were procured and distributed to the counties. Through consistent county engagement five (5) project staff were absorbed by the Counties to continue the NCD services also as part of honoring the MOU entered between them, MTRH and MOH. Dissemination of lessons and experiences of the pilot has been done where eight (8) publications, four (4) reports and six (6) abstracts presented in different conferences, locally and internationally.

During implementation, the project complied with environmental and social safeguards are required by the funder hence did not expose the community to social and environmental risks.

The project succeeded in showcasing the viability of integration of NCD services in the primary care level in the two pilot counties. The evidence generated from this NCD project, lessons learned, and costing are being used to sensitize county leadership and other stakeholders beyond the two pilot counties to explore possibilities for scale up. It has the potential to be replicated nationally and internationally.

**Value-for-money achievements**

In all spheres, the project strived to achieve a balance between economy, efficiency and effectiveness, to achieving project development objectives.

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To ensure economic use of the funds, a lean qualified team implemented the project activities under stringent AMPATH structures at the Research Sponsored Projects Office. Beneficiaries were highly targeted so that patients living with the select NCDs benefitted with high quality services provided by the project in partnership with the Counties. Competitive procurement was done for goods and services as provided by the procurement law. To realize efficiency, inputs were guided by carefully drawn work plan with reference to the study protocols.

The project was effective as the intended outcomes were realised as revealed in the end line results that showed increased awareness of NCDs in the community and integration of diabetes, hypertension, breast and cervical cancer services in primary health care facilities with NCDs receiving increased attention in Busia and Trans Nzoia counties.

The audit exercises conducted by the World Bank and OAG were helpful in assessing risks and recommending solutions to mitigate those risks. Consequently project internal controls and systems were improved to achieve value for money.

During implementation, some delivery timelines were delayed due to the COVID pandemic resulting in constrained and increased cost of access for some supplies and services to the project hence some line items in the budget had to be foregone. The flexibility accorded by the management of the project improved overall performance and compliance of the project.

**Absorption rate for each year**

2019/2020 – 46%

2020/2021 – 54%

2021/2022 – 98%

## **PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)**

### **Implementation challenges and recommended way forward.**

1. **Health Care Workers strikes:** The County leadership addressed grievances of the health workers and had better industrial relations with workforce at the end of the project.
2. **Mentorship:** County Health Management have ensured availability of mentees and conducted regular support supervision.
3. **Supply chain challenges:** The counties embraced the RFPs as alternative mechanism of improving access to quality and affordable medication.
4. **Staff transfers after trainings:** The counties established county NCD focal teams, and trained more health staff on the select conditions.
5. **Health financing.** Both Counties passed legislation to ring fence funds generated by the facilities and ploughed more funds to the health system by co funding activities with DANIDA
6. **COVID-19 pandemic:** The project adhered to MOH COVID-19 protocols in both community and facility activities. It also supported old patient by issuing reusable masks and gave waivers to indigent patients during the pandemic
7. **Low Cervical Cancer screening;** More health care providers trained and all the clinics equipped to offer screening
8. **Poor NHIF uptake;** patient were enrolled in support groups, trained on table banking and supported with income generating initiatives e.g. tents and chairs.

### **1.9 Summary of Project Compliance:**

- There were no cases of non-compliance with applicable laws and regulations, and essential external financing agreements/covenants.

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**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 pilot program was intended to systematically implement an integrated NCD model through the following steps:

1. Conduct a baseline needs assessment (quantitative and qualitative)
2. Implement a pilot to address needs
3. Evaluate implementation approaches
4. Conduct a costing evaluation

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

1. Explore perceived barriers and facilitators to the prevention and management of select NCDs (Diabetes, hypertension, cancers of cervix and breast) at the primary health care level by; patients, community members and health providers in Busia and Trans Nzoia counties. The baseline data collection was concluded, data analyzed and disseminated. The end line data collection was done in April, May and concluded in June 2021.
2. Describe the process of implementation of the integrated hypertension, diabetes, cervical cancer and breast cancer prevention and management model within primary health care setting in Trans Nzoia and Busia counties. Overly, the implementation activities focused on early case finding through health education and treatment, linkage, treatment and retention in care has been achieved. Training and mentorship of health care providers on the four (4) select conditions has seen the site counties embrace the Pic4c model that will be sustainable beyond the project period. Adequate social and environmental safeguards have been put in place so that the vulnerable and marginalized groups in the sites have reaped maximally from the project interventions.

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3. Evaluate the effectiveness of the integrated chronic care model for hypertension, diabetes, cervical and breast cancers within primary health care setting in Busia and Trans Nzoia counties of western Kenya.- Data collection on process evaluation was concluded and data analysis is ongoing.
4. Estimate the incremental cost and budget impact of scaling up the proposed project in Busia and Trans Nzoia counties of western Kenya.- Cost of illness study, and service delivery costs study was completed; data analysis ongoing.

**Progress on attainment of Strategic development objectives**

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

<b>Project</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Base line Study	To conduct baseline to explore perceived barriers and facilitators to prevention and management of NCDs	Gaps in prevention and management of NCDs were identified e.g. risk factors, knowledge of health providers, equipment etc.	Baseline and end line dissemination report. There was a significant decrease in risk behaviour in terms of consumption of salt, alcohol and cigarette smoking in the two counties, increase in knowledge on causes and risk factors amongst community members.  However, the duration of implementation before endline was too short to impact prevalence of disease with increase in obesity in both counties and an increase in both hypertension (23.55 to 29.4%) and diabetes prevalence (1.7% to 3.7%) in Busia noted. The prevalence of Diabetes increased marginally (1.9 to 2.0%) and hypertension decreased (34.6 to 25.5%) while that of pre-hypertension increased in Trans-Nzoia	The county management were able to identify the gaps in the NCD space and increased uptake of contextualized interventions

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Project	Objective	Outcome	Indicator	Performance
Implementation of the NCD pilot model	To implement integrated diabetes (DM), hypertension (HTN), Cervical & breast cancer within primary care setting	-Carried out health education, screening, referral and management of patients. -Supply chain strengthening, Training-Health records system strengthening, -Patient support groups	Health Education (People reached) <ul style="list-style-type: none"> <li>Community &amp; Facility 3,561,431</li> </ul> Screening <ul style="list-style-type: none"> <li>Hypertension -185,265</li> <li>Diabetes-93,665</li> <li>Breast Cancer-20,526</li> <li>Cervical Cancer-24,015</li> </ul> Patients in Care <ul style="list-style-type: none"> <li>Hypertension -17,733</li> <li>Diabetes-6,783</li> </ul> Training <ul style="list-style-type: none"> <li>Diabetes and hypertension – 254</li> <li>Breast and Cervical Cancer – 204</li> <li>Mental health – 34</li> <li>CHVs-1130</li> </ul> Equipping facilities for care <ul style="list-style-type: none"> <li>73 facilities equipped with screening supplies and equipment for the select conditions</li> <li>2 Ultrasound, 3 ECG&amp; 3 HbA1C 2, LEEP machine Procurement</li> </ul> Health Records Strengthening <ul style="list-style-type: none"> <li>73 Facilities supplied and trained on MOH tools for the 4 conditions</li> <li>Healthcare providers trained in Health Records-197</li> <li>Facility Boards and committees - 552</li> </ul> Supply Chain strengthening <ul style="list-style-type: none"> <li>12 Revolving Fund Pharmacies (RFP's) and 61 mini-RFPs established</li> </ul> Support Group <ul style="list-style-type: none"> <li>119 groups formed</li> </ul>	<ul style="list-style-type: none"> <li>3,561,431 people educated</li> <li>HTN-110.6%</li> <li>DM-111.4%</li> <li>BC-81%</li> <li>CC-95%</li> <li>121% increase in care service points</li> <li>293% increase in patients in care</li> <li>143% increase in screening service points</li> <li>equipping facilities <b>461%</b></li> <li>100% reporting in KHIS</li> <li>92.8% DM&amp;HTN drug availability attained</li> <li>Enrolled Patients 2483</li> </ul>

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<b>Subject</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Process Evaluation	To evaluate the effectiveness of the integrated chronic care model for hypertension, diabetes, cervical and breast cancers within primary health care setting	Data collection on patient feedback reports, random test for clinicians & Community Health Promoters, client reception and vital signs, education and screening observation check list completed, meetings.	All the data sets complete, cleaned and analysed and reported  Data sets stored in project drop box.	100 % target achieved in data collection  Data analysed showed improved knowledge of the conditions improved in the community Health workers attitude to the conditions significantly increased
Costing implementation	To estimate the incremental cost and budget impact for scale up	Data collection on outpatient costs, sources of medication.  Data collection on cost of illness completed	Source of medications costs analysis completed  All the data sets namely Inpatient cost analysis, Service delivery costs analysis, Recurrent costs, Medical investigations, staffing costs, Overhead costs, Medicine costs', Human resource capacity-building costs & Capital costs all completed  Annual costs Analysis also completed Catastrophic Health Expenditure (CHE) percentage	<b>From :RFPs-66%</b> <input type="checkbox"/> County Hospitals-21% <input type="checkbox"/> Health Centres &dispensaries-6% <input type="checkbox"/> Private Pharmacies-4% <input type="checkbox"/> NHIF-3%  <b>Annual Cost incurred by patient finding:</b> <input type="checkbox"/> DM-Kshs 7881 <input type="checkbox"/> HTN-Kshs 7458 <input type="checkbox"/> Co-morbidity (HTN&DM) Kshs-13,149 <ul style="list-style-type: none"> <li>• Hypertension Community screening Ksh 52 per person screened, Facility screening Ksh 84per person</li> </ul> <input type="checkbox"/> Diabetes Community screening Ksh 119, Facility versus 151.9

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Project	Objective	Outcome	Indicator	Performance
			of patients suffered	Catastrophic Health Expenditure <ul style="list-style-type: none"> <li>• HTN-42.46%</li> <li>• DM-35%</li> <li>• Comorbidity 44.19%</li> </ul>

**Key:** NCD- Non Communicable Diseases, DM- Diabetes, HTN- Hypertension, AMRS- AMPATH Medical Records System

### **3. ENVIRONMENTAL AND SUSTAINABILITY REPORTING**

Moi Teaching and Referral Hospital (MTRH) is a National/International Teaching and Referral Hospital offering Outpatient, Inpatient, and Specialized healthcare services. MTRH is also the Teaching Hospital for Moi University College of Health Sciences that trains both Undergraduate Medical Students and several Masters in Medicine Specialist program. MTRH continuously works towards generating new knowledge by closely working with the Moi University College of Health Sciences and other collaborators. These research efforts have informed policy in areas such as HIV, Chronic Disease Management and Oncology. It also provides innovative approaches to delivery of quality healthcare.

PIC4C project implemented by MTRH target was education and screening for non-communicable diseases (NCDs) for early detection and intervention in Busia and Trans Nzoia Counties.

The Hospital has also adopted modern medical waste management practice that utilizes Microwave technology which is environmental friendly and safe to the operators.

Below is a brief highlight of our activities that drive towards sustainability.

#### **1. Sustainability strategy and profile**

The PIC4C model was designed to improve access and coverage of services by tapping into existing MOH systems at the County level. To foster ownership and sustainability strong commitment and ownership at the county level and the MTRH/AMPATH team was demonstrated through constant and continuous engagement guided by the Project Advisory Committee drawn from MOH, MTRH and Moi University.

The implementation of the integration of NCD services in the primary care level was one of the priority actions identified by the government and the alignment with Government priorities helped to secure ownership at the MOH level. The involvement of national and local stakeholders including communities (including patient support groups) succeeded in implementing the NCD activities and could contribute significantly to maintain efforts and move forward to provide sustainable integration of NCD services.

The government is committed in moving the integration of NCD services in UHC agenda. Given the relatively short duration of implementation, consolidating gains will be needed through strengthened institutional capacity with the government and all stakeholders.

#### **2. Environmental performance**

The project adopted the existing counties health facility infection prevention and control measures and healthcare waste management systems in handling, treatment and disposal of the healthcare waste generated during implementation of project activities such as use of appropriate healthcare waste segregation practices. During the break out of COVID-19 pandemic, the project put in place measures to mitigate risks related to COVID-19

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including training of community healthcare promoters on GoK MoH COVID -19 protocols. During community screenings, the community health promoters were provided with face masks, sanitizers, thermo-guns, hand washing points are set up at each screening station and safety boxes provided for proper handling of medical waste.

There is need by the counties to invest in incinerators or burning chambers where appropriate so that waste generated in the facilities and disposed without being transported to far facilities for disposal.

### **3. Employee welfare**

AMPATH establishment has a sound Human Resource Management which is very key in effective operations for every institution. This is both supportive and protective to the people behind research. AMPATH Program while discharging its mandate takes a lot of cognizance of the contributions made by its Human Resources. Therefore it has a framework to secure their commitment and retention by providing a conducive work environment through standardization of policies and procedures which guides and governs operations within AMPATH establishment.

AMPATH recognizes that, in addition to offering pay benefits, and a healthy working environment to employees, their emotional and social needs should also be catered for as they discharge their duties. Therefore, AMPATH management undertake social responsibility to promote welfare amongst its employees and ensures pursuance of a policies that addresses the various social and health challenges confronting employees in the workplace.

On hiring policies guiding the process and whether they take to account the gender ratio, we are guided by AMPATH Human Resource and Procedures Manual section two (2) under staff Planning, Recruitment, Selection and Placement. The document highlights our process flows which has always been administered and followed to the later and even periodically audited for compliance and some more improvements as required to the best HR practice. Our policies take in the stakeholder's engagement which appreciates our core values for the commitment to the tripartite academic mission: care, training and research coupled with mutual trust, respect and benefit.

Our policies are improved periodically to keep a breast with the changing labor market and other governing legislations. Currently we are on the progress of AMPATH Manual reviews under every department which shall be presented to the AMPATH Executive Committee in few weeks to come.

For improving skills and managing careers, AMPATH is guided by the HR Policies and Procedures Manual in section four (4) for training and governed by AMPATH scheme of service on career management.

In section ten (10) of AMPATH HR Policies and Procedures Manual, we are well guided on matters of Health, Safety and Welfare in compliance with Occupational Safety and Health Act,2007. We have an active Occupational Health and Safety Committee which oversees and ensure safety management at AMPATH as required. During the Month of

October 2021, we had a combined safety audits on Quality, ISMS and OHS respectively. Employee welfare is all about people management that is aimed at both staff and organization excellence in ensuring understanding of peoples basic needs and behaviour in workplace. To get the best out of people who work with focus, transformative HR must take the practice of effective talent management to this new arena of emerging issues that demands for better HR practice for an organization to survive.

In support of this report, all guiding policies and other necessary documentations are available and can be accessed through the Head of RSPO.

**4. Market place practices-**

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

**1. Compliance:**

The Moi Teaching and Referral Hospital Supply Chain processes are governed by the Public Procurement and Asset Disposal Act, 2015 and the Public Procurement and Asset Disposal Regulations, 2020. This ensures that the Institution promotes competition, fairness, integrity, openness, transparency, accountability in a bid to gain and increase public confidence as is best practice.

**2. Reporting:**

The Institution reports to the Public Procurement Regulatory Authority who are mandated to monitor the application of the Procurement laws, rules, regulations, policies and procedures in respect of, or relating to public procurement. This is in line with the PPRA Circular No. 01/2016 of 16th December, 2016.

**3. Institutional Policy and Procedures:**

The Institution has Internal Standard Operating Policies and Procedures that highlights the expected timelines for Internal Processes which aims at reducing turnaround times. This improved service delivery and client satisfaction

**b) Responsible ethical practices**

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

1. The Institutions Corporate Service Delivery Charter which is visible to both staff and clients shares the necessary avenues to report to in case of a breach of poor ethical behaviour. The avenues include reporting to the Hospital Management and/or the Commission on Administrative Justice.
2. Staff involved in Supply Chain Processes are required to adhere to a code of conduct that sets out values and clear guidance on expected behaviour and

***A Case Study on Integrated Delivery of Selected Non Communicable Diseases in Kenya  
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the breach thereof. This is in line with section 181 of the Public Procurement and Asset Disposal Act, 2015.

3. Potential Bidders are required to declare that they will not engage in corruption by sharing a sworn affidavit. Failure to this can form grounds for debarment during the bidding process. This is in line with section 52 of the Public Procurement and Asset Disposal Act, 2015.
4. Section 66 of the Public Procurement and Asset Disposal Act, 2015 which is the Legal Framework that governs the Institution clearly highlights that corrupt, coercive, obstructive, collusive, fraudulent practices and conflict of interest by either staff or potential bidders are an offence. This promotes staff personal and Institutional integrity as well as zero tolerance to corruption and corrupt practices

**c) Regulatory impact assessment**

We adhere to citizens and stakeholders rights through implementation of annual citizen's service charters and customer satisfaction surveys.

**5. Community Engagements**

The Case Study on Integrated Delivery of Selected Non-Communicable Diseases in Kenya Project (PIC4C) was a Ministry of Health Project supported by World Bank piloting an integrated care for Hypertension, Diabetes, Cervical and Breast cancer at the primary care level. The project sites were Trans-Nzoia and Busia Counties with 33 and 40 health facilities respectively. The project focused on the design, execution and systematic monitoring of a pilot program for screening, early detection and treatment of the selected Four NCDs. This was done in the community and primary care levels complemented by cost effective referral linkages. The project led to the production of a model of care that is scalable and sustainable.

The community members have benefited from the ongoing health education and screening. Those who have been positively screened for the select conditions have been enrolled to care and have immensely benefited with the drugs availed by the project through the community revolving fund pharmacies. NHIF uptake has been noted to increase as a result of community sensitization.

The flexibility of PIC4C model gradually improved health seeking behaviour, promoting early detection and initial treatment for several key NCDs. In addition, task shifting through use of Community Health Volunteers and Nurses, and how it has been able to respond to the needs of the local community, especially during COVID-19 context in line with government policy has had a great impact in Busia and Trans Nzoia Counties.

Formation and equipping of patient support groups positively contributed to adherence to care. Moreover the groups were supported through training and distribution of farm

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inputs for those engaged in agricultural activities and income generating activities, this improved food security of the patients. Through sale of surplus agricultural produce, the members were able to enroll into NHIF. Advocacy through patient groups promoted inclusion of their needs because through public participation in the government budgeting process, their voices were heard by their leaders and policy makers. The project ensured that social and environmental safeguards have been put in place to address the needs of the Vulnerable and marginalized groups at the sites.

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**4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES**

The Chief Executive Officer of Moi Teaching and Referral Hospital and the Principal Investigator of The Case Study on Integrated Delivery of Selected Non Communicable Diseases in Kenya 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 ended on June 30, 2022.

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

The Chief Executive Officer of Moi Teaching and Referral Hospital and the Principal Investigator of the Case Study on Integrated Delivery of Selected Non Communicable Diseases in Kenya 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 Chief Executive Officer of Moi Teaching and Referral Hospital and the Principal Investigator of the Case Study on Integrated Delivery of Selected Non Communicable Diseases in Kenya 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 Chief Executive Officer of Moi Teaching and Referral Hospital and the Principal Investigator of the Case Study on Integrated Delivery of Selected Non Communicable Diseases in Kenya 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 Chief Executive Officer of Moi Teaching and Referral Hospital and the Principal Investigator of the Case Study on Integrated Delivery of Selected Non Communicable Diseases in Kenya 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.

**A Case Study on Integrated Delivery of Selected Non Communicable Diseases in Kenya**  
**Annual Report and Financial Statements for the financial year ended June 30, 2022**

**Approval of the Project financial statements**

The Project financial statements were approved by the Chief Executive Officer of Moi Teaching and Referral Hospital and the Principal Investigator of the Case Study on Integrated Delivery of Selected Non-Communicable Diseases in Kenya on 28/10 2022 and signed by them.

W.K. Aruasa 28/10/2022  
Dr. Wilson K. Aruasa, *MBS, EBS*  
CHIEF EXECUTIVE OFFICER

J. Kamano  
Dr. Jemimah Kamano  
PRINCIPAL INVESTIGATOR

*Mathews Birgen* 19/10/2022  
Mathews Birgen  
ICPAK No: 3915  
DIRECTOR, FINANCE

MOI TEACHING AND REFERRAL HOSPITAL  
CEO  
APPROVED  
28 OCT 2022  
SIGN.....  
P. O. Box 3-30100, ELDORET

# REPUBLIC OF KENYA

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

## **REPORT OF THE AUDITOR-GENERAL ON A CASE STUDY ON INTEGRATED DELIVERY OF SELECTED NON-COMMUNICABLE DISEASES IN KENYA (PHGF GRANT NO. TFOA5636) FOR THE YEAR ENDED 30 JUNE, 2022 - MOI TEACHING AND REFERRAL HOSPITAL**

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### **PREAMBLE**

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

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

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

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

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

#### **Opinion**

I have audited the accompanying financial statements of a Case Study on Integrated Delivery of Selected Non-Communicable Diseases in Kenya – Moi Teaching and Referral

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*Report of the Auditor-General on A Case Study on Integrated Delivery of Selected Non-Communicable Diseases in Kenya (PHGF Grant No. TFOA5636) for the year ended 30 June, 2022 - Moi Teaching and Referral Hospital*

Hospital set out on pages 1 to 30, 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, the financial statements present fairly, in all material respects, the financial position of A Case Study on Integrated Delivery of Selected Non-Communicable Diseases in Kenya – Moi Teaching and Referral Hospital as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Financing Agreement No. PHGF Grant No. TFOA5636 dated 12 September, 2017 between the Republic of Kenya and International Bank for Reconstruction and Development/International Development Association.

### **Basis for Opinion**

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of A Case Study on integrated Delivery of Selected Non-Communicable Diseases in Kenya – Moi Teaching and Referral Hospital Project Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### **Key Audit Matters**

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

### **Other Matter**

#### **1. Budgetary Control Analysis**

The statement of comparative budget and actual amounts reflects budget and actual receipts from domestic and foreign grants on comparable basis of Kshs.135,915,138 and Kshs.133,585,330 respectively resulting to an under-funding of Kshs.2,329,808 or 2% of the budget. The Project expenditure was limited to the amount realised.

Based on the approved estimates, under funding and expenditure affected the planned activities and may have impacted negatively on service delivery to the public.

#### **2. Physical Verification of Projects**

Twenty-four (24) procurements with total contract sum of Kshs.10,010,281, were verified in September, 2022. It was revealed that all the twenty-four (24) projects involving

renovation works at various pharmacies, supply, delivery and installation of ICT and medical equipment had been completed/delivered at/to various medical facilities within Busia and Trans Nzoia counties.

### **3. Proceeds from Domestic and Foreign Grants**

The statement of receipts and payments reflects an amount of Kshs.56,740,000 for the year and cumulative to-date totalling to Kshs.265,061,010 under proceeds from domestic and foreign grants as disclosed in Note 2 to the financial statements. Although the World bank had extended the Project end date of the Grant to 31 January, 2022, a balance of Kshs.2,318,966 as disclosed in Annex 3B to the financial statements had not been disbursed by The National Treasury as at the time of audit in October, 2022. In addition, the Management of the Project had not started the process of project closure.

## **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, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

#### **1. Failure to Report use of Direct Procurement to Public Procurement and Regulatory Authority**

The statement of receipts and payment reflects an amount of Kshs.58,940,151 under purchase of goods and services which in turn includes other operating payments amount of Kshs.4,035,207 as disclosed in Note 6 to the financial statements. Included in the Kshs.4,035,207 are payments totalling to Kshs.2,884,000 in respect to consultancy services on how to implement the costing components of the study protocol in order to determine the cost effectiveness of the primary integrated model of the non-communicable diseases.

Examination of the documents provided for audit revealed that the supply chain department requested for approval from the Chief Executive Officer to use direct procurement which was approved and tender No. MTRH/RFP/DP/01/2019-2020 awarded at a Contract sum of Kshs.2,884,000.

However, the procuring entity did not report the details of the direct procurement to Public Procurement and Regulatory Authority within fourteen days after the award of the tender contrary to Regulation 62(3) of the Public Procurement and Disposal Regulations, 2006. In addition, there was no evidence of negotiation between the procuring entity and the tenderer for the direct procurement as required by Regulation 58(2) of the Public Procurement and Disposal Regulations, 2006.

In the circumstances, the Project Management breached the law.

## **2. Failure to Adhere to Executive Order No. 2 of 2018**

The statement of receipts and payments reflects total payments amounting to Kshs.133,585,330. The amount includes Kshs.58,940,151 in respect to purchase of goods and services as disclosed in Note 6 to the financial statements. However, review of the procurement records revealed that the Management did not publish a complete information of all tenders awarded, a separate comprehensive list of all registered suppliers, contractors and consultants in the various specific categories of goods, works and services as required by Presidential Executive Order No. 2 of 2018.

In the circumstance, the Project Management was in breach of the Executive Order.

## **3. Non-Payment of Audit Fees**

As reported previously, Annex 3A reflects nil pending payables and therefore excludes external Audit fees provided for under parts 3.01 and 3.02 of Article III of the subsidiary grant agreement signed on 27 February, 2018. Although the Management has explained through undated, unsigned Financial Management Implementation Support and Supervision Report – December, 2019 that the item should not be budgeted for since the services will be provided by the office of the Auditor-General, the validity and legality of this argument could not be confirmed.

In the circumstance, the Project Management is in breach of the financing agreement.

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 standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

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

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Project's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to 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 controls 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 controls 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 controls components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Project's 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 controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Project's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Project to cease to 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 Project to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls 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**

**23 November, 2022**

## APPENDIX 1

S/No.	Item Description	Amount Kshs.	Location	Status
1.	PHARMACY RENOVATION - MATAYOS SUB-COUNTY HOSPITAL	646,970.00	Matayos, Busia County	Completed and in use
2.	RENOVATION OF KWANZA CENTRE SUB-COUNTY PHARMACY	110,708.00	Kwanza, Trans Nzoia County	Completed and in use
3.	Pharmacy renovation - Nambale Sub-county	131,679.00	Nambale, Busia County	Completed and in use
4.	Wireless router Archer C7 4 port	29,000.00	PI/C4C Office, MTRH	Purchased and in use
5.	Thermometer-Digital- Infra red Thermoguns	216,000.00	Returned to MTRH	Purchased and in use (MTRH)
6.	CANVAS TENTS WITH GAZEBO (100 SEATER)	129,500.00	Trans Nzoia County	Installed and in use by the community
7.	CANVAS TENTS WITH GAZEBO (100 SEATER)	129,500.00	Busia County	Installed and in use by the community
8.	CANVAS TENTS WITH GAZEBO (100 SEATER)	129,500.00	Busia County	Installed and in use by the community within Busia County
9.	LEEP MACHINE	638,793.02	Trans Nzoia County	Purchased but not in use (Kitale County Referral Hospital Store)
10.	LEEP MACHINE	638,793.02	Busia County	Purchased and in use at Busia County Referral Hospital
11.	2No. MOBILE ULTRA SOUND MACHINES	4,913,793.00	Kitale County Referral Hospital, Trans Nzoia County & Nambale Sub-County Hospital, Busia County	Purchased and in use at Nambale Sub-County Hospital & Kitale County Referral Hospital
12.	ECG MACHINE WITH TROLLEY	275,172.34	Kitale County Referral Hospital, Trans Nzoia County	Purchased and in use at KCRH
13.	ECG MACHINE WITH TROLLEY	275,172.34	Kocholia Sub-County Hospital, Busia County	Purchased and in use at Kocholia Sub-County Hospital (Busia County)
14.	ECG MACHINE WITH TROLLEY	275,172.34	Busia County Referral Hospital, Busia County	Purchased but not in use (Busia County Referral Hospital store)

Report of the Auditor-General on A Case Study on Integrated Delivery of Selected Non-Communicable Diseases in Kenya (PHGF Grant No. TFOA5636) for the year ended 30 June, 2022 - Moi Teaching and Referral Hospital

S/No.	Item Description	Amount Kshs.	Location	Status
15.	POINT OF CARE HBA1C MACHINE	147,060.00	Busia County Referral Hospital, Busia County	Purchased but not in use (Busia County Referral Hospital store)
16.	POINT OF CARE HBA1C MACHINE	147,060.00	Nambale Sub-County Hospital, Busia County	Nambale Sub-County Hospital
17.	POINT OF CARE HBA1C MACHINE	147,060.00	Kitale County Referral Hospital, Trans Nzoia County	Purchased but not in use (KCRH store)
18.	GLUCOMETER FREESTYLE OPTIUM NEO	249,660.00	Kitale County Referral Hospital, Trans Nzoia County & MTRH	Purchased and in use at Kitale CRH another at MTRH
19.	LAPTOP Core i7 HP ENVY	141,517.00	MTRH Chandaria Building	Purchased and in use
20.	Laptop CORE i5 8GB RAM HP ENVY	99,000.00	MTRH Chandaria Building	Purchased and in use
21.	LAPTOP CORE i5 HP ENVY	134,792.75	MTRH Chandaria Building	Purchased and in use
22.	LAPTOP CORE i5 HP ENVY	134,792.75	MTRH Chandaria Building	Purchased and in use
23.	LAPTOP CORE i5 HP ENVY	134,792.75	MTRH Chandaria Building	Purchased and in use
24.	LAPTOP CORE i5 HP ENVY	134,792.75	MTRH Chandaria Building	Purchased and in use
		<b>10,010,281.06</b>		

*A Case Study on Integrated Delivery of Selected Non-Communicable Diseases in Kenya  
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**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	Receipts and payment controlled by the entity	Payments made by third parties	Total	Cumulative to-date (From inception)
		2021-2022			2020-2021			
Receipts		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Transfer from Government entities	1	-	-	-	-	-	-	-
Proceeds from domestic and foreign grants	2	56,740,000	-	56,740,000	58,586,926	-	58,586,926	265,061,010
Loan from external development partners	3	-	-	-	-	-	-	-
Miscellaneous receipts	4	-	-	-	-	-	-	10,001
<b>Total receipts</b>		<b>56,740,000</b>	<b>-</b>	<b>56,740,000</b>	<b>58,586,926</b>	<b>-</b>	<b>58,586,926</b>	<b>265,071,011</b>
Payments								
Compensation of employees	5	64,810,670	-	64,810,670	34,293,072	-	34,293,072	147,449,693
Purchase of goods and services	6	58,940,151	-	58,940,151	21,042,642	-	21,042,642	104,058,662
Social security benefits	7	-	-	-	-	-	-	-
Acquisition of non-financial assets	8	9,834,509	-	9,834,509	1,626,945	-	1,626,945	13,551,814
Transfers to other government entities	9	-	-	-	-	-	-	-
Other grants and transfers /payments	10	-	-	-	-	-	-	-
<b>Total payments</b>		<b>133,585,330</b>	<b>-</b>	<b>133,585,330</b>	<b>56,962,659</b>	<b>-</b>	<b>56,962,659</b>	<b>265,060,169</b>
<b>Surplus/ (deficit)</b>		<b>(76,845,330)</b>	<b>-</b>	<b>(76,845,330)</b>	<b>1,624,267</b>	<b>-</b>	<b>1,624,267</b>	<b>10,842</b>

**A Case Study on Integrated Delivery of Selected Non-Communicable Diseases in Kenya  
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Arusa 28/10/2022

Dr. Wilson K. Aruasa, *MBS, EBS*  
**CHIEF EXECUTIVE OFFICER**



Dr. Jemimah Kamano  
**PRINCIPAL INVESTIGATOR**

MB 19/10/2022

Mathews Birgen

**ICPAK No: 3915**

**DIRECTOR, FINANCE**

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

Description	Note	2021-2022	2020-2021
		KShs	KShs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>	11		
Bank Balances	11.1	10,842	76,856,172
Cash Balances	11.2	-	-
Cash Equivalents (short-term deposits)	11.3	-	-
<b>Total Cash and Cash Equivalents</b>		<b>10,842</b>	<b>76,856,172</b>
Imprest and Advances	12	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>10,842</b>	<b>76,856,172</b>
<b>FINANCIAL LIABILITIES</b>			
Payables – Deposits and Retentions	13		
<b>NET ASSETS</b>		<b>10,842</b>	<b>76,856,172</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	14	76,856,172	75,231,905
Prior year adjustments	15	-	-
Surplus/(Deficit) for the year		(76,845,330)	1,624,267
<b>NET FINANCIAL POSITION</b>		<b>10,842</b>	<b>76,856,172</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 28/10 2022 and signed by:

Wilson K. Aruasa 28/10/2022  
Dr. Wilson K. Aruasa, *MBS, EBS*  
CHIEF EXECUTIVE OFFICER

MOI TEACHING AND REFERRAL HOSPITAL  
CEO  
APPROVED  
28 OCT 2022  
SIGN.....  
P. O. Box 3-30100, ELDORET

Dr. Jemimah Kamano  
PRINCIPAL INVESTIGATOR

Mathews Birgen 19/10/2022  
Mathews Birgen  
ICPAK No: 3915  
DIRECTOR, FINANCE

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

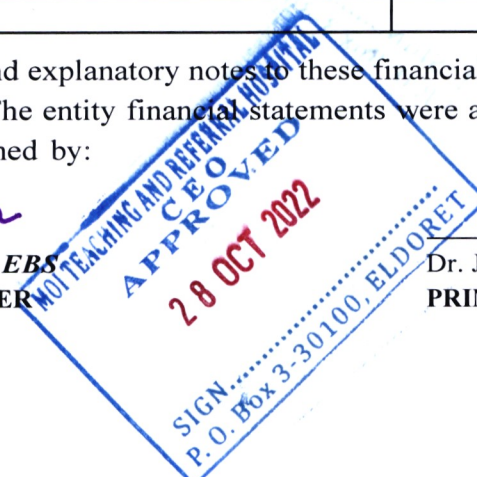
Description	Notes	2021-2022 KShs	2020-2021 KShs
<b>Cashflow from operating activities</b>			
<b>Receipts</b>			
Transfer from government entities	1	-	-
Proceeds from domestic and foreign grants	2	56,740,000	58,586,926
Miscellaneous receipts	4	-	-
<b>Total Receipts</b>		<b>56,740,000</b>	<b>58,586,926</b>
<b>Payments</b>			
Compensation of employees	5	64,810,670	34,293,072
Purchase of goods and services	6	58,940,151	21,042,642
Social security benefits	7	-	-
Transfers to other government entities	9	-	-
Other grants and transfers	10	-	-
<b>Total Payments</b>		<b>123,750,821</b>	<b>55,335,714</b>
<b>Adjustments during the year</b>			
Prior year adjustments	15	-	-
Decrease/(increase) in accounts receivable	16	-	-
Increase/(decrease) in accounts payable:	17	-	-
<b>Net cash flow from operating activities</b>		<b>(67,010,821)</b>	<b>3,251,212</b>
<b>Cashflow from investing activities</b>			
Acquisition of non-financial assets	8	9,834,509	1,626,945
<b>Net cash flows from investing activities</b>		<b>9,834,509</b>	<b>1,626,945</b>
<b>Cashflow from Financing activities</b>			
Proceeds from foreign borrowings	3	-	-
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>
<b>Net increase in cash and cash equivalents</b>		<b>(76,845,330)</b>	<b>1,624,267</b>
<b>Cash and cash equivalent at beginning of the year</b>	11	<b>76,856,172</b>	<b>75,231,905</b>
<b>Cash and cash equivalent at end of the year</b>	11	<b>10,842</b>	<b>76,856,172</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 28/10 2022 and signed by:

June 28/10/2022  
Dr. Wilson K. Aruasa, *MBS, EBS*  
CHIEF EXECUTIVE OFFICER

[Signature]  
Dr. Jemimah Kamano  
PRINCIPAL INVESTIGATOR

[Signature] 19/10/2022  
Mathews Birgen  
ICPAK No: 3915  
DIRECTOR, FINANCE

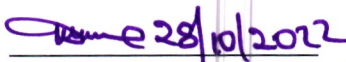



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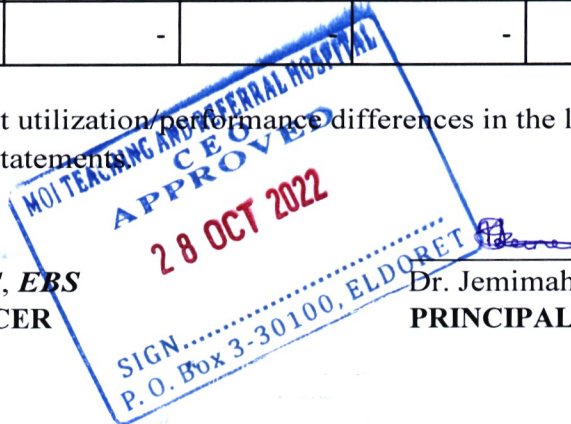
**9. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2022**

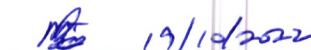
Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>Receipts</b>						
Transfer from Government entities	-	-	-	-	-	-
Proceeds from domestic and foreign grants	135,915,138	-	135,915,138	133,585,330	2,329,808	98%
Proceeds from borrowings	-	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-	-
<b>Total Receipts</b>	<b>135,915,138</b>	<b>-</b>	<b>135,915,138</b>	<b>133,585,330</b>	<b>2,329,808</b>	
<b>Payments</b>						
Compensation of employees	66,722,610	-	66,722,610	64,810,670	1,911,940	97%
Purchase of goods and services	59,358,019	-	59,358,019	58,940,151	417,868	99%
Social security benefits	-	-	-	-	-	-
Acquisition of non-financial assets	9,834,509	-	9,834,509	9,834,509	-	100%
Transfers to other government entities	-	-	-	-	-	-
Other grants and transfers	-	-	-	-	-	-
<b>Total Payments</b>	<b>135,915,138</b>	<b>-</b>	<b>135,915,138</b>	<b>133,585,330</b>	<b>2,329,808</b>	
<b>Surplus or Deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

  
Dr. Wilson K. Aruasa, **MBS, EBS**  
**CHIEF EXECUTIVE OFFICER**

  
Dr. Jemimah Kamano  
**PRINCIPAL INVESTIGATOR**



  
Mathews Birgen  
**ICPAK No: 3915**  
**DIRECTOR, FINANCE**

***A Case Study on Integrated Delivery of Selected Non-Communicable Diseases in Kenya  
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**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 the Project, A case study on integrated delivery of selected non communicable diseases in Kenya under the State Department of Ministry of Health. The financial statements are for the reporting entity, A case study on integrated delivery of selected non-communicable diseases in Kenya 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.

**a) Recognition of receipts**

A case study on integrated delivery of selected non-communicable diseases in Kenya recognizes all receipts from the various sources when the event occurs, and the related cash has actually been received by the Government.

**i) Transfers from the Exchequer**

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

**Significant Accounting Policies continued**

**ii) External Assistance**

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

**iii) Other receipts**

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

**b) 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.

**c) Proceeds from borrowing**

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

**d) 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.

**10.4 Recognition of payments**

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

**i) Compensation of employees**

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

***A Case Study on Integrated Delivery of Selected Non-Communicable Diseases in Kenya  
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**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 incurred 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.

**10.5 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)**

**10.6 Cash and cash equivalents**

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

For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorized public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

**10.7 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.

**10.8 Imprests and Advances**

For the purposes of these financial statements, imprests and advances to authorized 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.

**10.9 Contingent Liabilities**

A contingent liability is:

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

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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.

**10.10 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.

**10.11 Pending bills**

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

**10.12 Budget**

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

**Significant Accounting Policies (Continued)**

**10.13 Third party payments**

Included in the receipts and payments, are payments made on its behalf by to third parties in form of loans and grants. These payments do not constitute cash receipts and payments and are disclosed in the payment to third parties column in the statement of receipts and payments. During the year, no loan disbursements were received in the form of direct payments from third parties.

**10.14 Exchange rate differences**

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

**10.15 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.

**10.16 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.

**10.17 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 15 of these financial statements*.

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**11. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM GOVERNMENT OF KENYA**

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</i>			
Counterpart funds Quarter 1	-	-	-
Counterpart funds Quarter 2	-	-	-
Counterpart funds Quarter 3	-	-	-
Counterpart funds Quarter 4	-	-	-
<b>Total (See Annex 2)</b>	-	-	-
<i>Other transfers from government entities</i>			
Ministry	-	-	-
Ministry	-	-	-
Project	-	-	-
Agency	-	-	-
Total	=	=	=
Appropriations-in-Aid	-	-	-
<b>Total</b>	=	=	=

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

During the 12 months 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	
						2021/22	2020/21
						KShs	KShs
<b>Grants Received from Multilateral Donors (International Organisations)</b>							
World Bank	24/05/2021	\$543,125					58,586,926
World Bank	03/03/2022	\$500,000	56,740,000			56,740,000	
<b>Total</b>		<b><u>\$10,431,125</u></b>	<b><u>56,740,000</u></b>			<b><u>56,740,000</u></b>	<b><u>58,586,926</u></b>

Cumulatively, the NCD project received a total of Kshs. 265,061,010 as shown below;

World Bank	03/02/2020	\$499,975	50,382,480
World Bank	29/02/2020	\$489,125	51,857,064
World Bank	29/06/2020	\$446,000	47,494,540
World Bank	24/05/2021	\$543,125	58,586,926
World Bank	03/03/2022	\$500,000	56,740,000
<b>Total</b>		<b><u>\$2,478,225</u></b>	<b><u>265,061,010</u></b>

***A Case Study on Integrated Delivery of Selected Non-Communicable Diseases in Kenya  
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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**3. LOAN FROM EXTERNAL DEVELOPMENT PARTNERS**

During the 12 months to 30 June 2022, we received funding from development partners in form of loans negotiated by the National Treasury donors as detailed in the table below:

Name of Donor	Date received	Amount in loan currency	Loans received in cash	Loans received as direct payment*	Total amount in KShs	
			KShs	KShs	2021-2022	2020-2021
<b>Loans Received from Bilateral Donors (Foreign Governments)</b>						
Insert name of foreign Government	-	-	-	-	-	-
<b>Loans Received from Multilateral Donors (International Organisations)</b>						
Insert name of international organization	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

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

**4. MISCELLANEOUS RECEIPTS**

	2021/22			2020/21	
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total Receipts	Total Receipts	Cumulative to-date (from inception)
	KShs	KShs	KShs		
Property income	-	-	-	-	-
Sales of goods and services	-	-	-	-	-
Administrative fees and charges	-	-	-	-	-
Fines, penalties and forfeitures	-	-	-	-	-
Voluntary transfers other than grants	-	-	-	-	-
Other receipts not classified elsewhere	-	-	-	-	10,001
<b>Total</b>	-	-	-	-	<b>10,001</b>

The NCD Project Account received Kshs. 10,001 for opening of bank account.

**5. COMPENSATION OF EMPLOYEES**

	2021/2022			2020/2021	
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	Cumulative to-date
	Kshs	Kshs	Kshs	Kshs	Kshs
-					
Basic salaries of permanent employees					
Basic wages of temporary employees	49,561,464	-	49,561,464	26,235,130	112,782,559
Personal allowances paid as part of salary	-	-	-	-	-
Personal allowances paid as	-	-	-	-	-

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reimbursements					
Personal allowances provided in kind	-	-	-	-	-
Pension and other social security contributions	-	-	-	-	-
Compulsory national social security schemes	273,060	-	273,060	144,543	621,379
Compulsory national health insurance schemes	776,963	-	776,963	411,282	1,768,064
Social benefit schemes outside government	-	-	-	-	-
Other personnel payments	14,199,183	-	14,199,183	7,502,116	32,277,691
<b>Total</b>	<b><u>64,810,670</u></b>	-	<b><u>64,810,670</u></b>	<b><u>34,293,071</u></b>	<b><u>147,449,693</u></b>

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. PURCHASE OF GOODS AND SERVICES

	2021/2022			2020/2021	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	KShs
Utilities, supplies and services	-	-	-	-	-
Communication, supplies and services	1,991,393	-	1,991,393	710,961	3,515,798
Domestic travel and subsistence	5,642,336	-	5,642,336	2,014,410	9,961,527
Foreign travel and subsistence	-	-	-	-	-
Printing, advertising, and information supplies	34,843	-	34,843	12,440	61,515
Rentals of produced assets	-	-	-	-	-
Training payments	6,866,930	-	6,866,930	2,451,611	12,123,545
Hospitality supplies and services	7,913,904	-	7,913,904	2,825,399	13,971,974
Insurance costs	85,926	-	85,926	30,677	151,702
Specialized materials and services	31,522,736	-	31,522,736	11,254,156	55,653,298
Other operating payments	4,035,207	-	4,035,207	1,440,638	7,124,145
Routine maintenance – vehicles and other transport equipment	846,877	-	846,877	302,350	1,495,159
Routine maintenance- other assets	-	-	-	-	-
Exchange rate losses/gains (net)	-	-	-	-	-
<b>Total</b>	<b>58,940,151</b>	<b>-</b>	<b>58,940,151</b>	<b>21,042,642</b>	<b>104,058,662</b>

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**7. SOCIAL SECURITY BENEFITS**

	2021-2022			2020-2021	
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	Cumulative to- date
	KShs	KShs	KShs	KShs	KShs
Government pension and retirement benefits	-	-	-	-	-
Social security benefits in cash and in kind	-	-	-	-	-
Employer social benefits in cash and in kind	-	-	-	-	-
<b>Total</b>	<b>≡</b>	<b>≡</b>	<b>≡</b>	<b>≡</b>	<b>≡</b>

**8. ACQUISITION OF NON-FINANCIAL ASSETS**

	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	Cumulative to-date
	2021-2022			2020-2021	
	Kshs.	Kshs.	Kshs	Kshs	Kshs
Purchase of buildings	-	-	-	-	-
Construction of buildings	-	-	-	-	-
Refurbishment of buildings	-	-	-	-	-
Construction of roads	-	-	-	-	-
Construction of civil works	-	-	-	-	-
Overhaul & refurbishment of construction and civil works	-	-	-	-	-

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Purchase of vehicles & other transport equipment	-	-	-	-	-
Overhaul of vehicles & other transport equipment	-	-	-	-	-
Purchase of household furniture & institutional equipment	-	-	-	-	-
Purchase of office furniture & general equipment	2,245,589	-	2,245,589	1,626,945	5,962,894
Purchase of specialised plant, equipment and machinery	7,588,920	-	7,588,920		7,588,920
Rehabilitation & renovation of plant, equipment & machinery	-	-	-	-	-
Purchase of certified seeds, breeding stock and live animals	-	-	-	-	-
Research, studies, project preparation, design & supervision	-	-	-	-	-
Rehabilitation of civil works	-	-	-	-	-
Acquisition of strategic stocks	-	-	-	-	-
Acquisition of land	-	-	-	-	-
Acquisition of other intangible assets	-	-	-	-	-
<b>Total</b>	<b><u>9,834,509</u></b>	<b>-</b>	<b><u>9,834,509</u></b>	<b><u>1,626,945</u></b>	<b><u>13,551,814</u></b>

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**9. TRANSFERS TO OTHER GOVERNMENT ENTITIES**

During the financial period to 30 June 2022, we did not transfer funds to reporting government entities.

	2021/22			2020/21	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
<b>Transfers to National Government entities</b>					
Ministry	-	-	-	-	-
Project	-	-	-	-	-
	-	-	-	-	-
<b>Transfers to County Government</b>					
County	-	-	-	-	-
County	-	-	-	-	-
	-	-	-	-	-
<b>TOTAL</b>	-	-	-	-	-

= = = = =

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. OTHER GRANTS, TRANSFERS AND PAYMENTS

The NCD project did not receive any other Grant or make transfers /miscellaneous payments in the period.

	2021-2022			2020-2021	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	KShs
Grants for scholarships	-	-	-	-	-
Transfers to lower levels of government e.g schools	-	-	-	-	-
Miscellaneous payments	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

11. CASH AND CASH EQUIVALENTS CARRIED FORWARD

Description	2021/22	2020/21
	KShs	KShs
Bank accounts (Note 11.1)	10,842	76,856,172
Cash in hand (Note 11.2)	-	-
Cash equivalents (short-term deposits) (Note 11.3)	-	-
<b>Total</b>	<b>10,842</b>	<b>76,856,172</b>

The project has one Project Account within the project implementation area and one foreign currency designated account managed by the National Treasury as listed below

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**11.1 Bank Accounts Project Bank Accounts**

	2021/22	2020/21
	KShs	KShs
<b><u>Foreign Currency Accounts</u></b>		
Central Bank of Kenya [A/c No. 1000354518]	\$21,699	\$500,000
<b>Total Foreign Currency balances</b>	<b>\$21,699</b>	<b>\$500,000</b>
<b><u>Local Currency Accounts</u></b>		
Kenya Commercial Bank [A/c No. 1225719356]	10,842	76,856,172
<b>Total local currency balances</b>	<b>10,842</b>	<b>76,856,172</b>
<b>Total bank account balances</b>	<b>10,842</b>	<b>76,856,172</b>

**Special Deposit Accounts**

The balances in the Project's Special Deposit Account(s) as at 30<sup>th</sup> 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**

	2021/22	2020/21
	KShs	KShs
<b>(i) A/C Name [A/c No. 1000354518 ]</b>		
Opening balance	\$500,000	-
Total amount deposited in the account	\$521,699	\$1,000,000
Total amount withdrawn (as per Statement of Receipts & Payments)	\$500,000	\$543,125
<b>Closing balance (as per SDA bank account reconciliation attached)</b>	<b>\$21,699</b>	<b>\$500,000</b>
<b>(ii) A/c Name [A/c No.....]</b>		

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Opening balance (as per the SDA reconciliation)	-	-
Total amount deposited in the account	-	-
Total amount withdrawn (as per Statement of Receipts & Payments)	=	=
<b>Closing balance (as per SDA bank account reconciliation attached)</b>	=	=

The Special Deposit Account reconciliation statement has been attached as *Appendix 1* to support these closing balances.

**11.2 Cash in Hand**

NCD project does not operate petty cashbook.

	2021/22	2020/21
	KShs	KShs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other locations ( <i>specify</i> )	-	-
<b>Total cash balances</b>	- =	- =

**11.3 Cash equivalents (short-term deposits)**

NCD project does not operate short-term deposit.

	2021/22	2020/21
	KShs	KShs
Kenya Commercial Bank [A/C No.....]	-	-
Co-Operative Bank of Kenya [A/C No.....]	-	-
Others ( <i>Specify</i> )	-	-
<b>Total</b>	= -	= -

**12. Imprests and Advances**

<i>Description</i>	2021-2022	2020-2021
	Kshs	Kshs
Government Imprests	-	-
Salary advances	-	-

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**12.1 Breakdown of Imprests and Advances**

<b>Name of Officer or Institution</b>	<b>Amount Taken</b>	<b>Due Date of Surrender</b>	<b>Amount Surrendered</b>	<b>Balance 2022</b>	<b>Balance 2021</b>
	Kshs	Kshs	Kshs	Kshs	Kshs
Officer 1	-	-	-	-	-
Officer 2	-	-	-	-	-
Officer 3	-	-	-	-	-
Officer 4	-	-	-	-	-
Officer 5	-	-	-	-	-
Programme 1	-	-	-	-	-
<b>Total</b>	<b>=</b>	<b>=</b>	<b>=</b>	<b>=</b>	<b>=</b>

**13. Deposits and Retention Monies**

<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
	Kshs	Kshs
Retention	-	-
Deposits	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**14. Fund Balance Brought Forward**

<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
	Kshs	Kshs
Bank accounts	10,842	76,856,172
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Outstanding imprests and advances	-	-
<b>Total</b>	<b>10,842</b>	<b>76,856,172</b>

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15. Prior Year adjustment

	Balance b/f FY (2020/2021 audited financial statements)	Adjustments	Adjusted balance b/f FY 2020/2021
Description of the error	Kshs	Ksh s	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others ( <i>specify</i> )	-	-	-
Total	-	-	-

16. Changes in Receivable

Description	2021-2022	2020-2021
	Kshs	Kshs
Opening Receivables as at 1 <sup>st</sup> July 2021	-	-
Closing account receivables as at 30 <sup>th</sup> June 2022	-	-
Change in Receivables	-	-

17. Changes in Accounts Payable

Description	2021-2022	2020-2021
	Kshs	Kshs
Deposit and Retentions as at 1 <sup>st</sup> July 2021	-	-
Closing accounts payables as at 30 <sup>th</sup> June 2022	-	-
Change in payables	-	-

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**12. OTHER IMPORTANT DISCLOSURES**

**1. PENDING ACCOUNTS PAYABLE (See Annex 3A)**

	Balance b/f FY 2020/2021	Additions for the period	Paid during the year	Balance c/f FY 2021/2022
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	-	-	-	-
Construction of civil works	-	-	-	-
Supply of goods	-	-	-	-
Supply of services	-	-	-	-
<b>Total</b>	-	-	-	-

**2. PENDING STAFF PAYABLES (See Annex 3B)**

	Balance b/f FY 2020/2021	Additions for the period	Paid during the year	Balance c/f FY 2021/2022
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	2,318,966	-	2,318,966
<b>Total</b>	-	-	-	-

**3. OTHER PENDING PAYABLES (See Annex 3C)**

	Balance b/fFY 2020/2021	Additions for the period	Paid during the year	Balance c/fFY 2021/2022
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-

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Amounts due to third parties	-	-	-	-
<b>Total</b>	-	-	-	-

**4. EXTERNAL ASSISTANCE**

	FY 2021/2022	FY 2020/2021
Description	Kshs	Kshs
External assistance received as grants	-	-
External assistance received as loans	-	-
External assistance received in kind- as payment by third parties	-	-
<b>Total</b>	-	-

*a) External assistance relating loans and grants*

	FY 2021/2022	FY 2020/2021
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
<b>Total</b>	-	-

*b) Undrawn external assistance*

	Purpose for which undrawn external assistance may be used	FY 2021/2022	FY 2020/2021
Description		Kshs	Kshs
Undrawn external assistance - loans		-	-
Undrawn external assistance - grants		-	-
<b>Total</b>		-	-

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**OTHER IMPORTANT DISCLOSURES (Continued)**

*c.) Classes of providers of external assistance*

	<b>FY 2021/2022</b>	<b>FY 2020/2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	-	-

*d.) Non-monetary external assistance*

	<b>FY 2021/2022</b>	<b>FY 2020/2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Goods	-	-
Services	-	-
<b>Total</b>	-	-

*e.) Purpose and use of external assistance*

<b>PAYMENTS MADE BY THIRD PARTIES</b>	<b>FY 2021/2022</b>	<b>FY 2020/2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
<b>TOTAL</b>	-	-

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*f.) External Assistance paid by Third Parties on behalf of the Entity by Source*

	<b>FY 2021/2022</b>	<b>FY 2020/2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	-	-

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**13. 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)
1.0	Unsupported Amendments to the Revised Financial Statements	Approved journals to the amended financial statements was provided. The restatement was to ensure the project reports on cash basis of accounting.	Resolved Resolved	
2.0	Cash and Cash Equivalents	Lack of support documentation for transfers to AMPATH.	Resolved	
Other Matter	Budget Control and Performance	Under-expenditure	Resolved	
1.0	Audit Fees	It was advised by World Bank the Audit fee of \$16,248.83 be re-budgeted and utilized for other project costs as per the attached evaluation report.	Resolved	
2.0	Compensation of Employees	Our employment practices are governed by AMPATH Human Resource Policies and Procedures Manual approved in 2017 where terms and condition is not included in the contract letters, the policy is referred for applicability	Resolved	

*June 28/10/2022*

Dr. Wilson K. Aruasa, **MBS/EBS**  
**CHIEF EXECUTIVE OFFICER**

*19/12/2022*

Mathews Birgen  
**ICPAK No: 3915**  
**DIRECTOR, FINANCE**

**TEACHING AND REFERRAL HOSPITAL**  
**APPROVED**  
**28 OCT 2022**  
 SIGN.....  
 P. O. Box 3-30100, ELDORET

*[Signature]*

Dr. Jemimah Kamano  
**PRINCIPAL INVESTIGATOR**

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14. ANNEXES

ANNEX 1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>Receipts</b>						
Transfer from Government entities	-	-	-	-	-	-
Proceeds from domestic and foreign grants	135,915,138	-	135,915,138	133,585,330	2,329,808	98%
Proceeds from borrowings	-	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-	-
<b>Total Receipts</b>	<b>135,915,138</b>	<b>-</b>	<b>135,915,138</b>	<b>133,585,330</b>	<b>2,329,808</b>	
<b>Payments</b>						
Compensation of employees	66,722,610	-	66,722,610	64,810,670	1,911,940	97%
Purchase of goods and services	59,358,019	-	59,358,019	58,940,151	417,868	99%
Social security benefits	-	-	-	-	-	-
Acquisition of non-financial assets	9,834,509	-	9,834,509	9,834,509	-	100%
Transfers to other government entities	-	-	-	-	-	-
Other grants and transfers	-	-	-	-	-	-
<b>Total Payments</b>	<b>135,915,138</b>	<b>-</b>	<b>135,915,138</b>	<b>133,585,330</b>	<b>2,329,808</b>	
<b>Surplus or Deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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**ANNEX 2: RECONCILIATION OF INTER-ENTITY TRANSFERS**

There were no inter-entity transfers.

<b>Project Name:</b>		<b>Break Down Of Transfers From The State Department Of .....</b>	
<b>a. Government Counterpart Funding</b>	Bank Statement Date	Amount (Kshs)	Indicate The FY To Which the Amounts Relate
		-	
		-	
		-	
	<b>Total</b>	-	
<b>B. Direct Payments</b>	Bank Statement Date	Amount (Kshs)	Indicate The FY To Which the Amounts Relate
		-	
		-	
	<b>Total</b>	-	
<b>C. Others</b>	Bank Statement Date	Amount (Kshs)	Indicate The FY To Which the Amounts Relate
		-	
		-	
	<b>Total</b>	-	
	<b>TOTAL(A+B+C)</b>	-	

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**ANNEX 3A - ANALYSIS OF PENDING BILLS**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To- Date	Outstanding Balance 2021/22	Outstanding Balance 2020/21	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
Sub-Total						
Construction of civil works						
3.						
4.						
Sub-Total						
Supply of goods						
5.						
6.						
Sub-Total						
Supply of services						
7.						
8.						
Sub-Total						
Grand Total						

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**ANNEX 3B - ANALYSIS OF PENDING STAFF BILLS**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2021/22	Outstanding Balance 2020/21	Comments
<b>Permanent Employees - Management</b>							
1.							
2.							
<b>Sub-Total</b>							
<b>Permanent Employees - Others</b>							
3.							
4.							
<b>Sub-Total</b>							
<b>Temporary employees</b>							
5.		2,318,966	30.06.2022	-	-		The project is yet to receive \$21,699,40 from The National Treasury and Planning.
6.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
7.							
8.							
<b>Sub-Total</b>							
<b>Grand Total</b>							

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**ANNEX 3C - ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Description	Original Amount	Date Contracted	Payable Amount Paid To-Date	Outstanding Balance 2021/22	Outstanding Balance 2020/21	Comments
Amounts due to National Govt Entities							
1.							
2.							
<b>Sub-Total</b>							
Amounts due to County Govt Entities							
3.							
4.							
<b>Sub-Total</b>							
Amounts due to Third Parties							
5.							
6.							
<b>Sub-Total</b>							
Others (specify)							
7.							
8.							
<b>Sub-Total</b>							
<b>Grand Total</b>							

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**ANNEX 4 – SUMMARY OF FIXED ASSETS REGISTER**

Asset class	Opening Cost	Donations in form of assets	*Purchases/ Additions in the Year	**Disposals in the Year	Transfers in/(out)	Closing Cost
	(KShs) 2021/22	(KShs) 2021/22	(KShs) 2021/22	(KShs) 2021/22	Kshs 2021/22	(KShs) 2022
	(a)	(b)	(c)	(d)	(d)	(e)= (a)+ (b)+c)- (d)+(-)d
<b>Office Equipment, Furniture and Fittings</b>						
<b>ICT Equipment</b>						
Laptop co i5 8GB RAM such as Elite Book 840 14"	88,000	-	-	-	-	88,000
Laptop co i5 8GB RAM such as Elite Book 840 14"	88,000	-	-	-	-	88,000
Laptop co i5 8GB RAM such as Elite Book 840 14"	88,000	-	-	-	-	88,000
Laptop co i3 such as Dell latitude E3340	78,000	-	-	-	-	78,000
Laptop co i3 such as Dell latitude E3341	78,000	-	-	-	-	78,000
Laptop co i3 such as Dell latitude E3342	78,000	-	-	-	-	78,000
HP PAVILLION CO I7 12GB	111,800	-	-	-	-	111,800
Laptop co i5 8GB RAM such as HP	85,200	-	-	-	-	85,200
Laptop co i5 8GB RAM such as HP	85,200	-	-	-	-	85,200
Samsung Tablets SM-T285 7 inch	205,000	-	-	-	-	205,000
PRINTER 3 IN 1	58,000	-	-	-	-	58,000
LAPTOP Core i7 such as HP ENVY	-	-	141,517	-	-	141,517
wireless router Archer C7 4 port	14,500	-	-	-	-	14,500

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wireless router Archer C7 4 port	14,500	-	-	-	-	14,500
LAPTOP SUCH AS SPECTRA X360 HP	167,069	-	-	-	-	167,069
Laptop co i5 8GB RAM such as HP ENVY	-	-	99,000	-	-	99,000
LAPTOP CORE i5 such as HP ENVY	-	-	548,800	-	-	548,800
<b>Other Machinery and equipment</b>						
DIGITAL VOICE RECORDERS	101,400	-	-	-	-	101,400
Omnron BP Machine Automatic	390,100	-	-	-	-	390,100
Weighing scale bathroom	504,000	-	576,000	-	-	1,080,000
LARGE CUFF BB CUFF 32-42CM OMRON BP MACHINE	288,000	-	-	-	-	288,000
Automatic BP machine such as omron	239,400	-	-	-	-	239,400
CANVAS TENTS WITH GAZEBO (100-SEATER)	-	-	388,500	-	-	388,500
Omnron BP Machine	669,476	-	-	-	-	669,476
Thermometer-Digital- Infra red Thermoguns	-	-	216,000	-	-	216,000
GLUCOMETER SUCH AS FREESTYLE OPTIUM NEO	249,660	-	-	-	-	249,660
Infra-Red Thermometer	36,000	-	-	-	-	36,000
Plastic tables-Mobile tables,portable	-	-	58,272	-	-	58,272
Plastic Chairs with arms such as kenpoly	-	-	217,500	-	-	217,500
LEEP MACHINES	-	-	1,300,000	-	-	1,300,000
MOBILE ULTRA SOUND MACHINES	-	-	5,000,000	-	-	5,000,000
ECG MACHINE WITH TROLLEY	-	-	840,000	-	-	840,000
POINT OF CARE HBA1C MACHINE	-	-	448,920	-	-	448,920
<b>Total</b>	<b>3,717,305</b>	<b>-</b>	<b>9,834,509</b>	<b>-</b>	<b>-</b>	<b>13,551,814</b>

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**ANNEX 5 – CONTINGENT LIABILITIES REGISTER**

	Nature of contingent liability	Payable to	Estimated Amount Kshs	Expected date of payment	Remarks
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

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**ANNEX 6 - REPORTING OF CLIMATE RELEVANT EXPENDITURES**

Moi Teaching & Referral Hospital  
Tel: +254 722-201277, +254 722 209795  
053-2033471/2/3/4  
Email address: ceo@mtrh.go.ke Web  
site: www.mtrh.go.ke

**Dr. Wilson K. Aruasa, MBS, EBS  
CHIEF EXECUTIVE OFFICER**

Project Name	Project Description	Project Objectives	Project Activities	Project				Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

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**ANNEX 7 - DISASTER EXPENDITURE REPORTING TEMPLATE**

Date:						
Entity						
Period to which this report refers (FY2021/22)	Year	Quarter				
Name of Reporting Officer						
Contact details of the reporting officer:	Email	Telephone				
Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

*A Case Study on Integrated Delivery of Selected Non Communicable Diseases in Kenya  
Annual Report and Financial Statements for the financial year ended June 30, 2022*

**Annex 8: Other Support Documents**

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities
- ii. Bank Reconciliations statement as at 30<sup>th</sup> June 2022
- iii. Board of Survey Report
- iv. Special Deposit Account(s) reconciliation statement(s)
- v. GOK IFMIS comparison Trial Balance

Posted Bank Reconciliation.

RECONCILIATION AS AT: 6/30/2022

AMPATH\SWANYELA

Bank Code: KCB0010  
Bank Account No. 1225719356  
Bank Name: MTRH -NCD PROJECT

---

Bank Account balance as per Cash Book:	10,841.70
Add:Unpresented cheques as per list:	0.00
Less:Uncredited Banking as per list:	0.00
Reconciled Cash Book Balance:	10,841.70
Balance as per bank statement:	10,841.70

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Approvals:

Checked By: S. Sizwe Klamela

Date: 6/07/2022

Signature: [Signature]

Approved By: H. Cuthingji

Date: 7/7/2022

Signature: [Signature]

---

Results 1 - 1 of 1

1218 CA 41 BRANCHES  
CERTIFICATE OF BALANCE

KCB Bank Limited  
(Incorporated in Kenya)

CERT2218289981

KCB MOI REFERRAL HOSPITAL  
.....

01 JUL 2022  
.....

Certified that the balance at the CREDIT Of MOI TEACHING REFERRAL NCD PROJECT  
.....

A/C 1225719356  
.....

at the close of business on 30 JUN 2022 Was KES  
.....

TEN THOUSAND EIGHT HUNDRED AND FORTY ONE CENTS SEVENTY  
.....

KES 10,841.70  
.....

Examined by

For: KCB BANK KENYA LTD.  
SOC Manager  
MOI REFERRAL HOSPITAL

Manager Service Quality & Compliance

For: KCB BANK KENYA LTD.  
Branch Manager.  
MOI REFERRAL HOSPITAL

Branch Manager

**CASE STUDY ON INTERGRATED DELIVERY OF SELECTED NON-COMMUNICABLE  
DISEASES IN KENYA  
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION  
FOR THE YEAR ENDED 30 JUNE 2022**

Credit No.: IDA GRANT NO.TF A5636-KE

Bank Account No.: 1000354518 Held with Central Bank of Kenya


		NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IDA			2,500,000.00
	<b>Less:</b>			
2	Total amount documented			2,500,000.00
3	<b>Outstanding amount to be documented</b>			-
	<b>Represented by:</b>			
4	Ending Special account Balance as at 30 June 2022			21,669.40
5	Amounts claimed but not credited as at 30 June 2022			-
6	Amounts withdrawn and not claimed			(21,669.40)
7	Service Charges (if not included in lines 5 and 6 above)			-
8	Interest earned (if included in Special Account)			-
9	<b>Total advance to Special Account Year ended 30 June 2022</b>			-

Discrepancy between total appearing on line 3 and 9 \_\_\_\_\_ -

**Notes:**

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

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

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

DATE: 01-08-2022

**SPECIAL ACCOUNT STATEMENT**

For period ending	<b>30th JUNE, 2022</b>
Account No.	<b>1000354518</b>
Depository Bank	<b>CENTRAL BANK OF KENYA.</b>
Address	<b>CENTRAL BANK OF KENYA.</b>
Related Loan	<b>NON COMMUNICABLE DISEASES IN KENYA</b>
Credit Agreement	
Currency	<b>USD</b>

**Part A - Account Activity**

Beginning balance of 1st July, 2021 as per C.B.K. Ledger Account	500,000.00
<b>Add:</b>	
Total Amount deposited by World Bank	21,699.40
Total Interest earnings if deposited in account	
Total amount refunded to cover ineligible expenditure	
<b>Deduct:</b>	
Total amount withdrawn	500,000.00
Total service charges if not included above in amount withdrawn	
Ending balance on 30th June, 2022	21,699.40

**AUTHORISED REPRESENTATIVE  
CENTRAL BANK OF KENYA**

SIGNATURE:

DATE

14-07-2022

**AUTHORISED REPRESENTATIVE  
EXTERNAL RESOURCES  
DEPARTMENT-TREASURY**

SIGNATURE:

DATE

01-08-2022

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

Results 1 - 2 of 2

Run Date: 13/07/2022  
 CENTRAL BANK OF KENYA  
 BANKI KUU YA KENYA  
 P.O.BOX 60000-0200  
 NAIROBI  
 STATEMENT PERIOD: From 01/07/2021

Run Time: 09:02:50

STATEMENT OF ACCOUNT

PAGE NO: 1

ACCOUNT NUMBER: 1000354518

ACCOUNT TITLE: NON COMMUNICABLE DISEASES IN KENYA  
 30/06/2022

To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE
=====					
OPENING BAL :		500,000.00			
NO.	Value Date	Reference.No	Details	Debit	Credit
1	02/02/2022	FT22033H4H7C	FUNDING	0.00	21,699.40
2	03/02/2022	FT22034GB6T4	PA127806	-500,000.00	0.00
					CLOSING BALANCE : 21699.4

END OF ACCOUNT STATEMENT

Favourites

TAM.E.STMT.OF.ACCT.EPRM More Options  
Clear Selection Find

Account:  1000354518

Statement From:  20210701

Statement To:  20220630

TAM.E.STMT.OF.ACCT.EPRM

Client Connection Lynett Vitisia

**Loan:** TF A5636 (TF - Trust Fund) | **Status:** Fully Disbursed | **Country:** Kenya

**Project:** P164301 - Case Study on Integrated Delivery of Selected Non-Communicable Diseases in Kenya

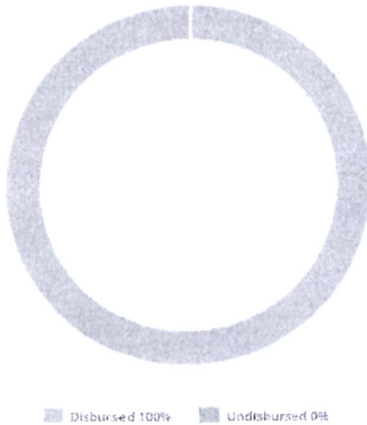
[Loan Overview](#) | [Disbursements](#) | [History](#) | [Audit Submission](#)

**Important Dates**

<b>Approval</b> 22-Aug-2017	<b>Signing</b> 12-Sep-2017	<b>Effective</b> 28-Feb-2018	<b>Closing</b> 31-Jan-2022	<b>Application Deadline</b> 31-May-2022
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Currency of Commitment : USD

Show amounts in USD ▼



**Loan Information (USD)**

Signed Amount	2,500,000.00
Cancelled	0.00
Disbursed	2,500,000.00
Undisbursed	0.00
Special Commitments	0.00
Funds Available	0.00

**Funds Available (USD)**

Withdrawal Applications	0.00
Special Commitment Issuance Applications	0.00
<b>Estimated Funds Available</b>	<b>0.00</b>

**USD Equivalents**

Original Approved Amount	2,500,000.00
Current Undisbursed	0.00
Historical Disbursed	2,500,000.00

**Principal Outstanding**

Disbursed	2,500,000.00
Outstanding Pool Units	0.00
Estimate Pool Unit Value	0.00
Deferred Principal	0.00
Actual Obligation	0.00
Repaid	0.00
Prepaid	0.00

Regular Repayments	0.00
Accrual Charges to be capitalized/billed	0.00
Total PPF Obligation	0.00

Reference Information

Donor : MULTIPLE DONORS Recipient : Ministry of Finance

Grant Amendment Dates

Amendment	Date
Amendment	12-Sep-2017
Amendment	12-Sep-2017
Amendment	12-Sep-2017

**Loan:** TF A5636 (TF - Trust Fund) | **Status:** Fully Disbursed | **Country:** Kenya |

**Project:** P164301 - Case Study on Integrated Delivery of Selected Non-Communicable Diseases in Kenya

[Loan Overview](#) | [Disbursements](#) | [History](#) | [Audit Submission](#)

[Applications](#) | [eSignatorie\(s\)](#) | [Beneficiaries](#) | **[Designated/UN Accounts](#)** | [Category Schedule](#) |

**Designated Account Detail- DA-A**

**Account Details**

Account Holder	CASE STUDY ON INTEGRATED DELIVERY O	DA Currency	USD
Account Holder's Bank	CENTRAL BANK OF KENYA HAILE SELASSIE AVENUE NAIROBI Swift: CBKEKENXXX	Current Authorized Allocation	500,000.00
Account Number	1000354518	Hide	Associated Categories 1 - (Gds, Training, OC, NCS and CS)
Intermediary Bank	STANDARD CHARTERED BANK 1 BASINGHALL AVENUE LONDON Swift: SCBLGB2LXXX	Other Financing Sources	

**Transaction Details**

Currency (USD) [View Transaction List](#)

Total Deposits Less Refunds	2,500,000.00
Documented	2,500,000.00
Outstanding Balance	0.00
Waived Documentation Amount	0.00
Transaction in Process	0.00



**Loan:** TF A5636 (TF - Trust Fund) | **Status:** Fully Disbursed | **Country:** Kenya |

**Project:** P164301 - Case Study on Integrated Delivery of Selected Non-Communicable Diseases in Kenya

Loan Overview | Disbursements | History | Audit Submission

Applications | eSignatorie(s) | Beneficiaries | Designated/UN Accounts | Category Schedule |

**Withdrawal Applications**

**Disbursement Milestone**

<b>Loan Approval Date</b> 22-Aug-2017	<b>Loan Signing Date</b> 12-Sep-2017	<b>Loan Made Effective</b> 28-Feb-2018	<b>Authorized Signatories Submitted to WB</b> 18-Mar-2022	<b>Authorized Signatories Approved</b> 20-Mar-2022	<b>Loan is Ready for Disbursing Online</b>
--	---	---	--	---	--

Submit withdrawal application

Withdrawal Application for this loan cannot be submitted at this time. Please contact [clientconnection@worldbank.org](mailto:clientconnection@worldbank.org).

**Transaction List**

Showing results 1 - 8 of 8 entries

Filter by DA-A

Paid Summary

Value Date

Search

Borrower Reference	Application					Paid					
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
SOE DOCUMENTATION 2	DA-A	Completed	USD	0.00	1	USD	0.00	23-May-2022	23-May-2022	Borrower	23-May-2022
SOE DOCUMENTATION	DA-A	Completed	USD	0.00	1	USD	0.00	23-May-2022	23-May-2022	Borrower	23-May-2022
TFA05636 TRANCHE 6	DA-A	Completed	USD	21,699.40	1	USD	21,699.40	28-Jan-2022	01-Feb-2022	Borrower	01-Feb-2022
TFA5636 TRANCHE 5	DA-A	Completed	USD	500,000.00	1	USD	500,000.00	23-Jun-2021	23-Jun-2021	Borrower	23-Jun-2021
TF A5636 TRANCHE 4	DA-A	Completed	USD	500,000.00	1	USD	500,000.00	05-Mar-2021	05-Mar-2021	Borrower	05-Mar-2021
TFA5636 TRANCHE 3	DA-A	Completed	USD	489,150.30	1	USD	489,150.30	05-Jun-2020	05-Jun-2020	Borrower	05-Jun-2020
TFA5636 TRANCHE 2A	DA-A	Completed	USD	489,150.30	1	USD	489,150.30	11-May-2020	26-May-2020	Borrower	26-May-2020
TFA5636 TRANCHE 1A	DA-A	Completed	USD	500,000.00	DA-A	USD	500,000.00	19-Jan-2020	22-Jan-2020	Borrower	22-Jan-2020

Client Connection Lynett Vitisia

Loan: TF A5636 (TF - Trust Fund) | Status: Fully Disbursed | Country: Kenya |

Project: P164301 - Case Study on Integrated Delivery of Selected Non-Communicable Diseases in Kenya

Loan Overview | Disbursements | History | Audit Submission

Applications | eSignatorie(s) | Beneficiaries | Designated/UN Accounts | Category Schedule |

**Withdrawal Applications**

**Disbursement Milestone**

<b>Loan Approval Date</b> 22-Aug-2017	<b>Loan Signing Date</b> 12-Sep-2017	<b>Loan Made Effective</b> 28-Feb-2018	<b>Authorized Signatories Submitted to WB</b> 18-Mar-2022	<b>Authorized Signatories Approved</b> 20-Mar-2022	<b>Loan is Ready for Disbursing Online</b>
--	---	---	--	---	--

*Withdrawal Application for this loan cannot be submitted at this time. Please contact clientconnection@worldbank.org.*

**Transaction List**

Showing results 1 - 8 of 8 entries

Filter by DA-A Documented C Value Date Search

Borrower Reference	Application					Paid					
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
SOE DOCUMENTATION 2	DA-A	Completed	USD	24,280.74	1	USD	24,280.74	23-May-2022	23-May-2022	Borrower	23-May-2022
SOE DOCUMENTATION	DA-A	Completed	USD	475,719.26	1	USD	475,719.26	23-May-2022	23-May-2022	Borrower	23-May-2022
TFA05636 TRANCHE 6	DA-A	Completed	USD	21,699.40	1	USD	21,699.40	28-Jan-2022	01-Feb-2022	Borrower	01-Feb-2022
TFA5636 TRANCHE 5	DA-A	Completed	USD	500,000.00	1	USD	500,000.00	23-Jun-2021	23-Jun-2021	Borrower	23-Jun-2021
TF A5636 TRANCHE 4	DA-A	Completed	USD	500,000.00	1	USD	500,000.00	05-Mar-2021	05-Mar-2021	Borrower	05-Mar-2021
TFA5636 TRANCHE 3	DA-A	Completed	USD	489,150.30	1	USD	489,150.30	05-Jun-2020	05-Jun-2020	Borrower	05-Jun-2020
TFA5636 TRANCHE 2A	DA-A	Completed	USD	489,150.30	1	USD	489,150.30	11-May-2020	26-May-2020	Borrower	26-May-2020
TFA5636 TRANCHE 1A	DA-A	Completed by WB	USD	500,000.00	DA-A		0.00	17-Jan-2020		Siza Wanyela	22-Jan-2020

**CASE STUDY ON INTERGRATED DELIVERY OF SELECTED NON-COMMUNICABLE  
DISEASES IN KENYA  
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION  
FOR THE YEAR ENDED 30 JUNE 2021**

Credit No.: IDA GRANT NO.TF A5636-KE

Bank Account No.: 1000354518 Held with Central Bank of Kenya

	NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IDA		2,478,300.60
	<b>Less:</b>		
2	Total amount documented		1,978,300.60
<b>3</b>	<b>Outstanding amount to be documented</b>		<b>500,000.00</b>
	<b>Represented by:</b>		
4	Ending Special account Balance as at 30 June 2021		500,000.00
5	Amounts claimed but not credited as at 30 June 2021		-
6	Amounts withdrawn and not claimed		-
7	Service Charges (if not included in lines 5 and 6 above)		-
8	Interest earned (if included in Special Account)		-
<b>9</b>	<b>Total advance to Special Account Year ended 30 June 2021</b>		<b>500,000.00</b>

Discrepancy between total appearing on line 3 and 9

-

**Notes:**

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

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

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

**DATE:**