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Enhancing Accountability



REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 25 FEB 2021

DAY.

Thursday

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BY:

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Hakima Suliman

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

**GLOBAL FUND PROGRAMMME - TO
ACCELERATE THE REDUCTION OF TB,
LEPROSY AND LUNG DISEASE BURDEN
THROUGH PROVISION OF PEOPLE
CENTERED, UNIVERSALLY ACCESSIBLE,
ACCEPTABLE AND AFFORDABLE QUALITY
SERVICES IN KENYA
(GRANT NO. KEN-T-TNT 1548)**

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

THE NATIONAL TREASURY



Project Name: To accelerate the reduction of TB, Leprosy and lung disease burden through provision of people-centred, universally accessible, acceptable and affordable quality services in Kenya.

Implementing Entity: The National Treasury

PROJECT GRANT/CREDIT NUMBER: KEN-T-TNT 1548

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

To accelerate the reduction of TB, Leprosy and lung disease burden through provision of people-centred, universally accessible, acceptable and affordable quality services in Kenya

Reports and Financial Statements

For the financial year ended June 30, 2020

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1. PROJECT INFORMATION AND OVERALL PERFORMANCE

1.1 Name and registered office

Name: The project's official name is Global Fund TB Program,

Objective: The key objective of the project is to accelerate the reduction of TB, Leprosy and lung disease burden through provision of people-centred, universally accessible, acceptable and affordable quality services in Kenya

Address: The address of its registered office is:

The National Treasury
 Treasury Building, 11th Floor
 Harambee Avenue
 P.O Box 30007-00100
 Nairobi

Contacts: The following are the project contacts

Telephone: (254) 2252299
 E-mail: info@treasury.go.ke
 Website: www.treasury.go.ke

1.2 Project Information

Project Start Date:	The project start date is 01.01.2018
Project End Date:	The project end date is 30.06.2021
Project Manager:	The project manager is MS Jane W. Wamoko
Project Sponsor:	The project sponsor is The Global Fund

1.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the National Treasury.
Project number	KEN-T-TNT, 1548
Strategic goals of the project	The strategic goals of the project are as follows: (i) To sustain the gains in the context of a newly devolved health system (ii) To intensify efforts to find "missing" cases (iii) To reduce transmission



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		<p>(iv) To prevent active disease and morbidity</p> <p>(v) To enhance the quality of care for chronic lung diseases</p>
Achievement strategic goals	of	<p>The project management aims to achieve the goals through the following means:</p> <p>(i) Improving / increasing case finding and notification of TB cases from health facilities through adoption of new programmatic approaches including proactive case detection/screening in facilities, optimization of GeneXpert usage, scaling up X-Ray use for diagnosis, scaling up sputum transportation to optimize testing; and strengthening of the community referral system</p> <p>(ii) Strengthening of PSM for health products under the devolved system of governance, strengthening of data systems with a focus at county level, integrated service delivery and community systems strengthening which will build capacity to support a community response to TB in an integrated and aligned manner</p> <p>(iii) Strengthening Public/Private Partnership</p> <p>(iv) Setting realistic MDR-TB targets and support for MDR-TB patients to allow adherence to treatment and adoption of shorter term treatment regimen for MDR-TB patients</p> <p>(v) Strengthening TB/HIV coordination at county and national level to improve efficiency in utilization of resources</p>
Other important background information of the project		The project started from 1 st January 2018.
Current situation that the project was formed to intervene		<p>The project was formed to intervene in the following areas:</p> <p>(i) TB care and prevention</p> <p>(ii) TB/HIV collaboration</p> <p>(iii) Programmatic management of multidrug-resistant TB.</p>



1.4 Bankers

The following are the bankers for the current year:

(i) PROJECT SPECIAL BANK ACCOUNT

Stanbic Bank

ACCOUNT NO: 0100005345272

(ii) LOCAL ACCOUNT

Cooperative Bank of Kenya

Parliament Road Branch

NAIROBI

Account No: 01141199190800

1.5 Auditors

The project is audited by the Auditor General-Kenya

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1.6 Roles and Responsibilities

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

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

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1.7 Funding summary

The Project is for duration of 4 years from 2018 to 2021 with an approved budget of US\$ 30,043,120.00 equivalent to KShs **3,200,265,302** as highlighted in the table below:

Below is the funding summary:

Source of funds	Donor Commitment-		Amount received to date – (30 06 2020)		Undrawn balance to date (30 06 2020)	
	Donor currency	KShs	Donor currency	KShs	Donor currency	KShs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
(i) Grant						
MOH-DLTLTD	20,851,269	2,221,127,280	15,355,345	1,636,023,006	5,495,924	585,104,274
TNT	9,191,850	979,138,021	7,109,898	757,518,490	2,081,952	221,619,531
Total	30,043,120	3,200,265,302	22,465,244	2,393,541,496	7,577,876	806,723,805
(ii) Counterpart funds		250,000,000		289,909,976		-39,909,976

1.8 Summary of Overall Project Performance:

Budget performance for the current is 70% while the cumulative to-date is 71%. Absorption rate for 2018-19 was 69%

-The number of notified cases of all forms of TB is 78,624 representing 76% of annual target

-Treatment success rate, all forms, bacteriologically confirmed plus clinically diagnosed is at 81.4% against target of 90%

-Percentage of TB patients tested for HIV is 96.6% against target of 96%

List the implementation challenges and recommended way forward.

1. There was a general global shortage of active pharmaceutical ingredients for manufacturing some anti-TB medicines
2. Weak in-country supply chain systems interrupting continuous availability of essential medical and laboratory supplies. There is need to strengthen engagement with KEMSA in the coming FY
 - Interruption of health service delivery attributed to COVID-19 pandemic. There is need for the project / GF to support the national COVID-19 response.

1.9 Summary of Project Compliance:

Delays in general tax exemptions Include significant cases of non-compliance with applicable laws



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and regulations, and essential external financing agreements/covenants,

2. STATEMENT OF PERFORMANCE AGAINST PROJECT'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of the project's 2018-2021 plans are to:

- a) To accelerate reduction of TB burden through provision of people-centered, universally accessible, acceptable and affordable quality TB services in Kenya

Progress on attainment of Strategic development objectives

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

Project	Objective	Outcome	Indicator	Performance
Global Fund Tuberculosis KEN-T-TNT	1. To increase case notification of new cases to 85% of estimated prevalence	Improved TB case detection	Case notification rate of all forms of TB per 100,000 population - bacteriologically confirmed plus clinically diagnosed, new and relapse cases	In FY 19/20, a total of 78,624 TB patients were notified representing about 76.2% of the annual target of 103,059.



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	2. To ensure treatment success rate of at least 90% among all DS forms of TB	Improved TB case-holding (Drug sensitive TB)	Treatment success rate of all forms of TB- bacteriologically confirmed plus clinically diagnosed, new and relapse cases	In FY 19/20, 70,666 of the 90,439 patients with drug sensitive TB (81.4%) successfully completed treatment (target – 90%)
	3. To ensure treatment success rate of at least 90% among DR TB patients	Improved TB case – holding (Drug-resistant TB)	Treatment success rate of RR TB and/or MDR-TB: Percentage of cases with RR and/or MDR-TB successfully treated	In FY 19/20, 464 of the 534 patients with drug resistant TB (87%) successfully completed treatment (target – 77%)

3. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

In 2015/16, Kenya successfully a TB Prevalence Survey whose key findings indicated that the TB burden is higher than previously estimated. The prevalence is now estimated at 558/100,000 (nearly double the WHO estimates of 217/100,000) translating to 138,000 TB cases annually. This implies that 40% of TB cases remain undetected and untreated annually.

While the prevalence is higher than previously estimated, TB case notification rate has continued to decline in the last few years despite increased efforts to find more cases at facility and community level.

The Global Fund TB project provides resources for procurement of first and second-line TB medicines, equipment and laboratory consumables; technical support for programmatic activities and targeted programme management activities.

TB commodities are distributed to all service delivery sites in the country.

4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The *Principal Secretary* for the National Treasury and the *Project Coordinator* for the Global Fund program (*use the correct title designation*) are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Project; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Project; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


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


The *Principal Secretary* for the National Treasury and the *Project Coordinator* for the Global Fund program are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2020, and of the Project's financial position as at that date. The *Principal Secretary* for the National Treasury and the *Project Coordinator* for the Global Fund program further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.


The *Principal Secretary* for the National Treasury and the *Project Coordinator* for the Global Fund program confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project financial statements

The Project financial statements were approved by the Principal Secretary for the National Treasury and the Project Coordinator for the Global Fund program on 3/12/20 2020 and signed by them.

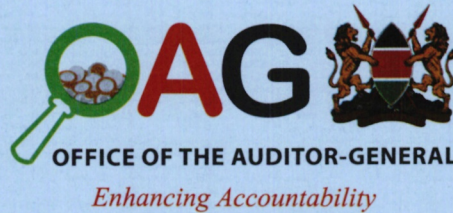

Principal Secretary
Dr Julius Muia PhD EBS


Project Coordinator
Mr Stephen Muiruri


Project Accountant:
CPA (Mrs)Rael J.Rottich
ICPAK Member NO: 14200

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON GLOBAL FUND PROGRAMMME - TO ACCELERATE THE REDUCTION OF TB, LEPROSY AND LUNG DISEASE BURDEN THROUGH PROVISION OF PEOPLE CENTERED, UNIVERSALLY ACCESSIBLE, ACCEPTABLE AND AFFORDABLE QUALITY SERVICES IN KENYA (GRANT NO. KEN-T-TNT 1548) FOR THE YEAR ENDED 30 JUNE, 2020 – THE NATIONAL TREASURY

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the Global Fund Programmme - To Accelerate the Reduction of TB, Leprosy and Lung Disease Burden through Provision of People Centered, Universally Accessible, Acceptable and Affordable Quality Services in Kenya (Grant No. KEN-T-TNT-1548) set out on pages 1 to 20, which comprise the statement of financial assets as at 30 June, 2020, and statement of receipts and payments, statement of cash flows and statement of comparative budget and actual amounts for the period 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, Section 35 of the Public Audit Act, 2015 and the Grant Agreement No. KEN-T-TNT-1548 between the Government of Kenya and the Global Fund dated 15 December, 2017. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matter described in the Basis for Qualified Opinion Section of my report, the financial statements present fairly, in all material respects, the financial position of the Global Fund Program - To Accelerate the Reduction of TB, Leprosy and Lung Disease Burden through Provision of People Centered, Universally Accessible, Acceptable and Affordable Quality Services in Kenya as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Grant Agreement.

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

Basis for Qualified Opinion

Non-Disclosure of Government Counterpart Contribution

The Grant Agreement provides for counterpart contribution from the Government of Kenya equivalent to 15% of the Project Grant. However, the financial statements have not disclosed counterpart funds received by the Programme from the The National Treasury in the year under review ,and in previous years. As a result, the audit has not established the value of the Government's contribution to the Programme since its inception.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Global Fund Programme - To Accelerate the Reduction of TB, Leprosy and Lung Disease Burden through Provision of People Centered, Universally Accessible, Acceptable and Affordable Quality Services in Kenya in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Qualified Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections 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.

Delay in Completion of KEMSA Warehouse and Office Construction Project

The contract for construction of the Kenya Medical Supplies Authority (KEMSA) modern warehouse and office block is jointly funded by the Global Fund and the Government of Kenya at a contract sum of Kshs.3,079,998,860. The works commenced on 28 March, 2018 and were due for completion on 12 March, 2019. However, site inspection in November, 2020 indicated that construction was still ongoing, 20 months after the project's scheduled completion date. Management reported that the

works on the warehouse were 95% complete. The contract has since been extended several times with the latest completion date having been set for December 23, 2020. No plausible explanation has been provided by Management for the delay in completing the buildings.

In view of the delay, no value has been obtained on the expenditure incurred on the project and in addition, the objects for which it was started have not been met.

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Lack of a Professional Procurement Unit

Contrary to the provisions of Section 47(1) of the Public Procurement and Asset Disposal Act, 2015 that require procurement activities in public entities to be managed by procurement professionals with qualifications recognized in Kenya, the Programme's Procurement Unit does not fulfil this legal requirement. To that extent, the Programme is operating in breach of the Law.

Management has explained that the omission is caused by lack of a budgetary provision for the purpose.

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.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by the Global Fund, I report based on my audit, that:

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Programmes'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 Programme, or cease operations.

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Programme'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 Programme 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 Programme to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



Nancy Gathungu
AUDITOR-GENERAL

Nairobi

05 January, 2021

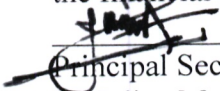
Report of the Auditor-General on Global Fund Program - To Accelerate the Reduction of TB, Leprosy and Lung Disease Burden Through Provision of People Centered, Universally Accessible, Acceptable and Affordable Quality Services in Kenya (Grant No. KEN-T-TNT-1548) for the year ended 30 June, 2020 – The National Treasury

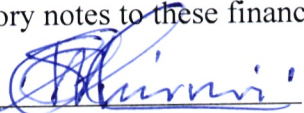
To accelerate the reduction of TB, Leprosy and lung disease burden through provision of people-centred, universally accessible, acceptable and affordable quality services in Kenya
Reports and Financial Statements
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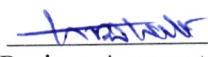
6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30TH JUNE 2020

	Note	2019/2020		2018/2019		Cumulative to-date (From inception)
		Receipts and payments controlled by the entity	Payments made by third parties	Receipts and payment controlled by the entity	Payments made by third parties	
		KShs	KShs	KShs	KShs	KShs
RECEIPTS						
Proceeds from domestic and foreign grants	9.3	256,793,334	-	260,083,350	-	519,946,109
Miscellaneous receipts	9.4	86,008	-	70,506	-	156,797
TOTAL RECEIPTS		256,879,342	-	260,153,856	-	520,102,986
PAYMENTS						
Compensation of employees	9.5	5,098,200	-	4,766,996	-	11,665,196
Purchase of goods and services	9.6	208,846,641	-	2,202,116	-	211,206,137
Acquisition of non-financial assets	9.7	32,665,666	-	250,473,804	-	283,139,470
TOTAL PAYMENTS		246,610,507	-	257,442,916	-	506,010,803
SURPLUS/(DEFICIT)		10,268,835	-	2,710,940	-	14,092,103

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


 Principal Secretary
 Dr Julius Muia PhD EBS


 Project Coordinator
 Mr Stephen Muiruri


 Project Accountant:
 CPA (Mrs) Rael .J. Rottich
 ICPAK Member NO: 14200

To accelerate the reduction of TB, Leprosy and lung disease burden through provision of people-centred, universally accessible, acceptable and affordable quality services in Kenya
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7. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2020

	Note	2019-2020	2018-2019
		KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	9.8.A	14,092,103	3,823,268
Cash Balances	9.8.B	-	-
Total Cash and Cash Equivalents		14,092,103	3,823,268
TOTAL FINANCIAL ASSETS		14,092,103	3,823,268
REPRESENTED BY			
Fund balance b/fwd	9.9	3,823,268	1,112,328
Prior year adjustments	9.10	-	-
Surplus/(Deficit) for the year		10,268,835	2,710,940
NET FINANCIAL POSITION		14,092,103	3,823,268

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



Principal Secretary
Date



Project Coordinator
Date 31/12/2020



Project Accountant
Date 31/12/2020

ICPAK Member Number:14200

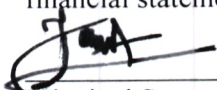


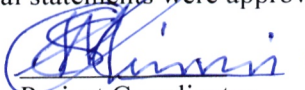
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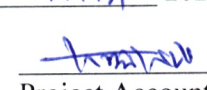
8. STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2020

		2019-2020	2018-2019
	Note	KShs	KShs
Receipts from operating activities			
Proceeds from domestic and foreign grants	9.3	256,793,334	260,083,350
Miscellaneous receipts	9.4	86,008	70,506
Payments from operating activities			
Compensation of employees	9.5	5,098,200	4,766,996
Purchase of goods and services	9.6	208,846,641	2,202,116
Adjustments during the year			
Net cash flow from operating activities		42,934,501	253,184,744
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	9.7	32,665,666	250,473,804
Net cash flows from Investing Activities		(32,665,666)	(250,473,804)
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		10,268,835	2,710,940
Cash and cash equivalent at BEGINNING of the year		3,823,268	1,112,328
Cash and cash equivalent at END of the year		14,092,103	3,823,268

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


 Principal Secretary
 Date


 Project Coordinator
 Date 31/12/2020



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

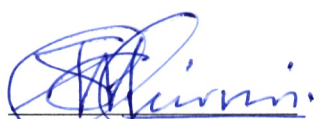
To accelerate the reduction of TB, Leprosy and lung disease burden through provision of people-centred, universally accessible, acceptable and affordable quality services in Kenya
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9. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Proceeds from domestic and foreign grants	614,149,354	(263,452,291)	350,697,063	256,793,334	93,903,729	73%
Miscellaneous receipts				86,008	(86,008)	
Total Receipts	614,149,354	(263,452,291)	350,697,063	256,879,342	93,817,721	73%
Payments						
Compensation of employees	6,872,653	1,291,689	8,164,342	5,098,200	3,066,142	62%
Purchase of goods and services	496,877,671	(229,019,561)	267,858,110	208,846,641	59,011,469	78%
Acquisition of non-financial assets	110,399,030	(35,724,419)	74,674,611	32,665,666	42,008,945	44%
Total Payments	641,149,354	(263,452,291)	350,697,063	246,610,507	104,086,556	70%

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


 Principal Secretary
 Date 31/12/2020


 Project Coordinator
 Date 31/12/2020


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

10. NOTES TO THE FINANCIAL STATEMENTS

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

9.1. Basis of Preparation

9.1.1. Statement of compliance and basis of preparation

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

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

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

9.1.2. Reporting entity

The financial statements are for the TB Grant Global Fund Program under National Government of Kenya. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012 .

9.1.3. Reporting currency

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

9.2. Significant Accounting Policies

a) Recognition of receipts

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

• Transfers from the Exchequer

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

• External Assistance

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Donations and grants

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

Proceeds from borrowing

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

Undrawn external assistance

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

• **Other receipts**

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

b) Recognition of payments

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

• **Compensation of employees**

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

• **Use of goods and services**

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

• **Interest on borrowing**

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

- **Acquisition of fixed assets**

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

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

c) **In-kind donations**

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

d) **Cash and cash equivalents**

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

Restriction on cash

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Accounts receivable

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

f) Contingent Liabilities

A contingent liability is:

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

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

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. **Annex 4**(There were no contingent liabilities during the period) of this financial statement is a register of the contingent liabilities in the year.

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

g) Contingent Assets

The Entity does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.



h) Pending bills

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

i) Budget

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

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

j) Third party payments

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

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

k) Exchange rate differences

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



SIGNIFICANT ACCOUNTING POLICIES (Continued)

l) Comparative figures

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

m) Subsequent events

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2020.

n) Errors

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

9.3. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

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

Name of Donor	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount in KShs	
						2019/20	2018/19
			KShs	KShs	KShs	KShs	KShs
Grants Received from Multilateral Donors (International Organisations)							
Global Fund	01.10.2019			788,937.77		788,937.77	-
Global Fund	02.12.2019			2,202,989.33		2,202,989.33	-
Global Fund	10.03.2020			2,944,451.75		2,944,451.75	-
Global Fund	14.02.2020			39,550,177.42		39,550,177.42	-
Global Fund	16.10.2019			715,991.71		715,991.71	-
Global Fund	17.10.2019			112,484.20		112,484.20	-
Global Fund	18.11.2019			204,306.58		204,306.58	-
Global Fund	22.01.2020			92,603,138.51		92,603,138.51	-
Global Fund	23.08.2019			72,090,414.54		72,090,414.54	-



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Global Fund	23.10.2019			87,061.73		87,061.73	-
Global Fund	14.03.2020		15,394,543			15,394,543.15	-
Global Fund	28.04.2020			28,729,135.93		28,729,135.93	-
Global Fund	17.06.2020		15,184			15,183.65	-
Global Fund	29.06.2020			123,825.89		123,825.89	-
Global Fund	31.03.2020			1,230,691.56		1,230,691.56	-
Total			15,409,726.80	241,383,606.92		256,793,333.72	260,083,350

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



NOTES TO THE FINANCIAL STATEMENTS (Continued)

9.4. MISCELLANEOUS RECEIPTS

	2019/20			2018/19	Cumulative to- date
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total Receipts		(from inception)
	KShs	KShs	KShs		
Property income-other receipts not classified elsewhere					
Q1	13,299	-	13,299	5,356	18,655
Q2	9,712	-	9,712	28,199	37,911
Q3	7,679	-	7,679	20,247	27,926
Q4	55,317	-	55,317	16702	72020
Sub -Total	-	-	-	-	283
	<u>86,008</u>	<u>≡</u>	<u>86,008</u>	<u>70,505</u>	<u>156,796</u>

9.5. COMPENSATION OF EMPLOYEES

	2019/20			2018/19	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
-					
Basic wages of temporary employees	3,874,500	-	3,874,500	3,690,000	9,364,500
Personal allowances paid as part of salary	1,223,700	-	1,223,700	1,076,996	2,300,696
Total	<u>5,098,200</u>	<u>≡</u>	<u>5,098,200</u>	<u>4,766,996</u>	<u>11,665,196</u>



NOTES TO THE FINANCIAL STATEMENTS (Continued)

9.6. PURCHASE OF GOODS AND SERVICES

	2019/20			2018/19	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Domestic travel and subsistence	-	-	-	132,300	285,880
Hospitality supplies and services	120,000	-	120,000	5,701	125,701
Specialised materials and services- Medical drugs	150,490,473	-	150,490,473	919,676	151,410,149
Other operating payments- procurement fee	13,508,002	-	13,508,002	979,439	14,491,241
Office and general supplies & services	-	-	-	165,000	165,000
Specialised materials and services- Laboratory materials	44,719,465	-	44,719,465	-	44,719,465
Other operating expenses – bank charges	8,700	-	8,700	-	8,700
Total	208,846,641	=	208,846,641	2,202,116	211,206,137



NOTES TO THE FINANCIAL STATEMENTS (Continued)

9.7. ACQUISITION OF NON-FINANCIAL ASSETS

	2019/20			2018/19	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Construction of buildings	32,665,666	-	32,665,666	250,473,804	283,139,470
Total	<u>32,665,666</u>	<u>=</u>	<u>32,665,666</u>	<u>250,473,804</u>	<u>283,139,470</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9.8. CASH AND CASH EQUIVALENTS CARRIED FORWARD

	2019/20	2018/19
	KShs	KShs
Bank accounts (Note 9.8A)	14,092,103	3,823,268
Total	<u>14,092,103</u>	<u>3,823,268</u>

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

9.8 A Bank Accounts

Project Bank Accounts

	2019/20	2018/19
	KShs	KShs
<u>Local Currency Accounts</u>		
Co-operative Bank of Kenya [A/c No:01141199190800]	14,092,103	3,823,268
Total local currency balances	14,092,103	3,823,268
Total bank account balances	14,092,103	3,823,268



NOTES TO THE FINANCIAL STATEMENTS (Continued)

Special Deposit Accounts

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

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

Special Deposit Accounts Movement Schedule

	2019/20	2018/19
	KShs	KShs
(i) A/C Name [A/c No:100005345272]		
Opening balance	715,460,378	33,044,230
Total amount deposited in the account	303,806,332	1,633,141,953
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>812,144,423</u>	<u>950,725,805</u>
Closing balance (as per SDA bank account reconciliation attached)	<u>207,122,287</u>	<u>715,460,378</u>

The Special Deposit Account(s) reconciliation statement(s) has (have) been attached as appendix in support of these closing balances.

9.9. FUND BALANCE BROUGHT FORWARD

	2019/20	2018/19
	KShs	KShs
Bank accounts	3,823,268	1,112,328
Total	3,823,268	1,112,328

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9.10. CHANGES IN RECEIVABLE

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	-	-
Imprest issued during the year (B)	-	70,700
Imprest surrendered during the Year (C)	-	(70,700)
Net changes in account receivables D= A+B-C	-	-

9.11. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)	-	-
Deposit and Retentions held during the year (B)	63,648,896.20	-
Deposit and Retentions paid during the Year (C)	-	-
Net changes in account payables D= A+B-C	63,648,896.20	-



To accelerate the reduction of TB, Leprosy and lung disease burden through provision of people-centred, universally accessible, acceptable and affordable quality services in Kenya
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10. OTHER IMPORTANT DISCLOSURES

10.1 OTHER PENDING PAYABLES (See Annex 2C)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities-KRA	87,156	74,187	(87,156)	74,187
Amounts due to National Government entities-NHIF	1,700	1,700	(1,700)	1,700
Total	88,856	75,887	(88,856)	75,887

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

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

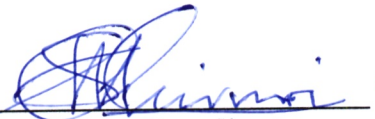
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolve / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Counterpart Funds		Simon Ngigi	Not resolved	



Principal Secretary

Date

31/12/2020



Project Coordinator

Date

31/12/2020

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ANNEX 1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance
	a	b	c=a-b	d=b/a %	
Receipts					
Proceeds from domestic and foreign grants	350,697,063	256,793,334	93,903,729	73%	
Miscellaneous receipts	-	86,008	-86,008	-	
Total Receipts	350,697,063	256,879,342	93,817,721	-	
Payments					
Compensation of employees	8,164,342	5,098,200	-3,066,142	62%	
Purchase of goods and services	267,858,110	208,846,641	-59,011,469	78%	The effects of Corvid slowed the process of procurement
Acquisition of non-financial assets	74,674,611	32,665,666	-42,008,945	44%	The effects of Corvid slowed the process of procurement
			-		
Total payments	350,697,063	246,610,507	104,086,556	70%	

To accelerate the reduction of TB, Leprosy and lung disease burden through provision of people-centred, universally accessible, acceptable and affordable quality services in Kenya
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For the financial year ended June 30, 2020

ANNEX2A- ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1. KRA	Paye	161,343	30.06.20	(87,156)	74,187	87,156	Chqs on transit
2. NHIF	Deductions	3,400	30.06.20	(1,700)	1,700	1,700	"
3. HIV Grant	Banking	4,500	30.06.20	4,500	-	4,500	Erroneous banking
Sub-Total		169,243		(93,356)	75,887	93,356	
Grand Total		169,243		(93,356)	75,887	93,356	

To accelerate the reduction of TB, Leprosy and lung disease burden through provision of people-centred, universally accessible acceptable and affordable quality services in Kenya

Reports and Financial Statements

For the financial year ended June 30, 2020

ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Opening Cost (KShs) 2019/20 (a)	*Purchases/Additions in the Year (KShs) 2019/20 (b)	**Disposals in the Year (KShs) 2019/20 (c)	Transfers in/(out) Kshs 2019/20 (d)	Closing Cost (KShs) 2020 (e)= (a)+ (b)-(c)+(-)d
Land					
Buildings and structures					
Total					

Notes

*** There is work in progress for construction of Kemsu warehouse*

ANNEX 4 CONTINGENT LIABILITIES REGISTER

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1						

*There were no contingent liabilities under this grant.

APPENDICES

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

EN-T-TNT

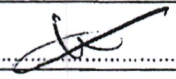
BANK RECONCILIATION

AS AT 30TH JUNE 2020

(IN KSHS)

Balance as per Bank Statement				14,167,990.15
Less:				
1) Payments in Cash Book not Recorded in Bank Statement				75,887.00
2) Receipts in Bank Statement not recorded in Cash book				-
				75,887.00
Add:				
3) Payments in Bank Statement not yet recorded in Cash book				-
4) Receipts in Cash book not recorded in Bank Statement				
Balance as per Cash book				14,092,103.15
Balance as per Cash book (Actual)				14,092,103.15
Difference				-

I certify that I have verified the Bank Balance in Cash book with Bank Statement and that the above Reconciliation is Correct.

SIGNATURE	DESIGNATION	DATE
	A.A.G.	30/06/2020

PAYMENTS IN CASHBOOK NOT YET IN BANK STATEMENT (UNPRESENTED CHEQUES)

DATE	ITEM	CHQ NO.	AMOUNT
24.06.20	Commissioner of D/Taxes	000091	74,187.00
24.06.20	NHIF	000092	1,700.00
	TOTAL		75,887.00

PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK

DATE	PAYEE	REF	AMOUNT
	TOTAL		

RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK

DATE	PAYEE	CHQ NO/REF	AMOUNT

RECEIPTS IN CASHBOOK NOT YET IN BANK STATEMENT

DATE	PAYEE	CHQ NO/REF	AMOUNT

Personal Current Account Statement



CO-OPERATIVE BANK
We are you

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

PRINCIPAL RECEIPT GLOBAL FUND TB

Branch PARLIAMENT ROAD BRANCH
Branch Code 00011044
Contact Details
Tel

Account No	01141199190800
Account Description	GRANT NO.KEN-T.TNT,GA 1548
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
Jun-20	Brought forward Balance					
Jun-20	CHQ NUMBER 000085	SVR	05-Jun-20			14,593,214.50 CR
05-Jun-20	2020200001283227 P051098578U MINISTRY OF FINANCE AND P	BPWR	05-Jun-20	120,000.00		14,473,214.50 CR
10-Jun-20	CHEQUE NO: 84 NHIF 4119919080	BPWR	10-Jun-20	1,700.00		14,399,027.50 CR
Jun-20	CHEQUE NO: 88 NHIF 4119919080	BPWR	10-Jun-20	1,700.00		14,397,327.50 CR
Jun-20	PRI REC GLOBAL FUND	BPWR	16-Jun-20	4,500.00		14,395,627.50 CR
Jun-20	COMM_15 TRANSFER	BPWR	16-Jun-20	250.00		14,391,127.50 CR
1 Jun-20	EXCISE DUTY	BPWR	16-Jun-20	50.00		14,390,877.50 CR
Jun-20	PRINCIPAL REC G F	BPWR	16-Jun-20		15,183.70	14,390,827.50 CR
Jun-20	PRINCIPAL REC G F	BPWR	16-Jun-20	15,183.70		14,406,011.20 CR
7 Jun-20	PRINCIPAL RE G FUND	BPWR	17-Jun-20		15,183.65	14,390,827.50 CR
Jun-20	Funds Transfer Inhouse	BPWR	17-Jun-20	250.00		14,406,011.15 CR
Jun-20	EXCISE DUTY	BPWR	17-Jun-20	50.00		14,405,761.15 CR
5 Jun-20	KCBLKENXDMM CLARE ACHIENG OBONYO /1106276698	BPWR	25-Jun-20	254,863.00		14,405,711.15 CR
Jun-20	COMM_32 SWIFT	BPWR	25-Jun-20	500.00		14,150,248.15 CR
Jun-20	EXCISE DUTY	BPWR	25-Jun-20	100.00		14,150,248.15 CR
Jun-20	INTEREST APPLIED	SVR	30-Jun-20		17,742.00	14,167,990.15 CR
	TOTAL VALUE			473,333.70	48,109.35	
CLEAR BALANCE AS ON 01-Jul-20						14,167,990.15 CR
BOOK BALANCE AS ON 01-Jul-20						14,167,990.15 CR
						"End of Statement"

VERDRAFT FACILITY DETAILS :

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

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LEN-T-TNT GA 1548

Payment	Allocation	Voucher No.	Cheque No.	Sh.		Sh.		Sh.	
				cts.	cts.	cts.	cts.		
av alc banking)		0444	00059						
	2110201	0450	00090					4500.00	
	2110201	0450	00091					254863.00	
	2110201	0450	00092					74182.00	
								1700.00	
								1200.00	

PAYMENTS

~~336450.00~~
~~14092103.15~~
~~14428553.15~~
 Board of Trustees
 7/17/20
 30/6/2020
 30/6/2020

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GLOBAL FUND TB GRANT NO KEN-T-TNT GA 1548
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2020

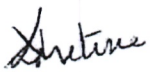
Credit No.: KEN-T-TNT GA 1548

Bank Account No.: 100005345272 Held With STANBIC BANK

	NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by Global Fund		22,004,537.44
	TNT -PR	7,109,898.90	
	MOH-DLTLTD	15,355,345.54	
	Less:		
2	Total amount accounted for		20,876,330.83
3	Outstanding amount advanced to Special Account		1,128,206.61
	Represented by:		
4	Ending Special account Balance as as 30 June 2020		1,949,419.94
5	Amounts claimed but not credited as at 30th June 2020		(460,707.00)
6	Amounts withdrawn and not accounted for to GF		(360,506.33)
	TNT -PR	(1,892,126.86)	
	MOH-DLTLTD	1,531,619.53	
7	Service Charges (if not included in lines 5 and 6 above)		-
8	Interest earned (if included in Special Account)		-
9	Total advance to Special Account Year ended 30 June 2020		1,128,206.61

Discrepancy between total appearing on line 3 and 9

-



AUTHORISED REPRESENTATIVE
 RESOURCE MOBILISATION DEPARTMENT
 THE NATIONAL TREASURY

DATE: 18-08-2020



SPECIAL ACCOUNT STATEMENT

For period ending	30TH JUNE, 2020
Account No.	100005345272
Depository Bank	STANBIC BANK-NAIROBI
Address	WAIYAKI WAY, WESTLANDS,NAIROBI.
Related Loan	TB GRANT KEN-T-TNT GA 1548-MAIN
Credit Agreement	NO. 4568-KE
Currency	USD

Account Activity

Beginning balance of 1ST July, 2019
as per C.B.K. Ledger Account

6,993,863.81

Add:

Total Amount deposited by **ABB GLOBAL FUND**

2,841,372.18

Total Interest earnings if deposited in account

-

Total amount refunded to cover ineligible
expenditure

-

Deduct:

Total amount withdrawn

7,885,816.05

Total service charges if not included above in
amount withdrawn

-

Ending balance on 30th June,2020

1,949,419.94

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE: 

DATE

10-8-2020

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE: 

DATE

18-08-2020

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



TAM.E.STMT.OF.ACCT.EPRM

Results 1 - 95 of 95

Run Date: 11/08/2020 Run Time: 09:07:09
 CENTRAL BANK OF KENYA
 BANKI KUU YA KENYA
 P.O.BOX 60000-0200
 NAIROBI

STATEMENT OF ACCOUNT

PAGE NO: 1

ACCOUNT NUMBER : 1000375124

ACCOUNT TITLE : TB GRANT KEN-T-TNT GA 1548-MAIN
 30/06/2020

STATEMENT PERIOD: From 01/07/2019 To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE
	OPENING BAL :			-6,993,863.81	

NO.

Value Date Reference.No

Details

Debit

Credit

Balance



1							
2	04/07/2019	FT191853R9L3	PA122670				
3	04/07/2019	FT19185527VJ	PA122678	0.00	75,794.26		
4	04/07/2019	FT191855BJOB	PA122675	0.00	341,635.06		-6918069.55
5	04/07/2019	FT19185K2L0L	PA122677	0.00	583,582.59		-6576434.49
6	04/07/2019	FT19185QFKJ4	PA122679	0.00	102,691.92		-5992851.9
7	04/07/2019	FT19185RTS4N	PA122672	0.00	58,182.41		-5890159.98
8	04/07/2019	FT19185T3FMR	PA122674	0.00	71,377.01		-5831977.57
9	16/07/2019	FT19197JV5MJ	PA122669	0.00	88,872.66		-5760600.56
10	16/07/2019	FT19197NG2RT	PA122673	0.00	22,738.28		-5671727.9
11	16/07/2019	FT19197TN193	PA122680	0.00	26,661.80		-5648989.62
12	16/07/2019	FT19197VICIZ	PA122679	0.00	17,454.72		-5622327.82
13	16/07/2019	FT19197YJW9G	PA122671	0.00	30,807.58		-5604873.1
14	30/08/2019	FT1924000Z08	PA122694	0.00	21,413.10		-5574065.52
15	30/08/2019	FT19240WDCXW	PA122695	0.00	362,844.00		-5552652.42
16	04/09/2019	FT19247641JJ	PA123060	0.00	18,142.20		-5189808.42
17	04/09/2019	FT1924785L51	PA123056	0.00	27,395.89		-5171666.22
18	04/09/2019	FT19247FRM6H	PA123057	0.00	20,059.96		-5144270.33
19	04/09/2019	FT19247LKHZS	PA122698	0.00	64,860.50		-5124210.37
20	04/09/2019	FT19247R0XJZ	PA123058	0.00	522.49		-5059349.87
21	04/09/2019	FT19247X9VYP	PA123059	0.00	101,665.47		-5058827.38
22	04/09/2019	FT19247XNWMK	PA123061	0.00	31,442.93		-4957161.91
23	04/09/2019	FT19247ZBYTV	PA122699	0.00	88,580.03		-4925718.98
24	04/10/2019	FT192751J69S	PA123167	0.00	26.12		-4837138.95
25	04/10/2019	FT19275361ZD	PA123171	0.00	31.67		-4837112.83
26	04/10/2019	FT1927542T6V	PA 123162	0.00	414.34		-4837081.16
27	04/10/2019	FT1927592SLQ	PA 123165	0.00	523.98		-4836666.82
28	04/10/2019	FT19275FLVV7	PA123173	0.00	620.88		-4836142.84
29	04/10/2019	FT19275GKX8L	PA 123161	0.00	287.77		-4835521.96
30	04/10/2019	FT19275N8ZM9	PA123172	0.00	157.97		-4835234.19
31	04/10/2019	FT19275NV1VY	PA123168	0.00	1,027.36		-4835076.22
32	04/10/2019	FT19275PDD6T	PA123166	0.00	288.84		-4834048.86
33	04/10/2019	FT19275Q2B3H	PA 123164	0.00	834.10		-4833760.02
34	04/10/2019	FT19275SLNRY	PA 123163	0.00	312.45		-4832925.92
35	04/10/2019	FT19275Y3S5M	PA123177	0.00	815.33		-4832613.47
36	17/10/2019	FT19290155DK	PA123176	0.00	189.76		-4831798.14
37	17/10/2019	FT192906PWR8	PA123169	0.00	320.38		-4831608.38
38	17/10/2019	FT1929081375	PA123175	0.00	659.50		-4831288
39	17/10/2019	FT19290F3VLQ	PA123170	0.00	296.03		-4830628.5
40	17/10/2019	FT19290S6BHJ	PA123174	0.00	440.29		-4830332.47
41	18/10/2019	FT192901D7JJ	PA123186	0.00	509.61		-4829892.18
42	18/10/2019	FT1929045554	PA123191	0.00	2,473,421.00		-4829382.57
43	18/10/2019	FT192907NC0Z	PA123196	0.00	143.18		-2355961.57
44	18/10/2019	FT192908FFM7	PA123187	0.00	2,056.29		-2355818.39
45	18/10/2019	FT19290G9BHJ	PA123190	0.00	516.28		-2353762.1
46	18/10/2019	FT19290RH7JP	PA123195	0.00	445.60		-2353245.82
47	18/10/2019	FT19290XM7JM	PA123197	0.00	459.58		-2352800.22
48	18/10/2019	FT19290Z6RFM	PA123194	0.00	235.41		-2352340.64
49	22/10/2019	FT192916N564	PA123263	0.00	788.50		-2352105.23
50	22/10/2019	FT19291K36VD	PA123251	0.00	142.29		-2351316.73
51	22/10/2019	FT19291X0624	PA123253	0.00	373.43		-2351174.44
52	24/10/2019	FT19296KZIMX	PA123285	0.00	569.92		-2350801.01
53	24/10/2019	FT19296S6GY9	PA123294	0.00	282.95		-2350231.09
54	24/10/2019	FT192971ZZS2	PA123192	0.00	558.47		-2349948.14
55	24/10/2019	FT19297GRJY6	PA123188	0.00	335.37		-2349389.67
56	24/10/2019	FT19297KS0P4	PA123193	0.00	459.03		-2349054.3
57	24/10/2019	FT19297Z6B9L	PA123189	0.00	125.53		-2348595.27
58	21/11/2019	FT19324FB2FD	PA 123314	0.00	1,478.26		-2348469.74
59	21/11/2019	FT19324L2GLD	PA 123315	0.00	279.74		-2346991.48
60	03/12/2019	FT193361VWV5	PA 123329	0.00	1,249.33		-2346711.74
61	03/12/2019	FT193365K0Q5	PA 123339	0.00	316.29		-2345462.41
62	03/12/2019	FT1933665DGY	PA 123334	0.00	15,895.65		-2345146.12
63	03/12/2019	FT193368RY50	PA 123335	0.00	110.51		-2339250.47
64	03/12/2019	FT193368B8CX	PA 123328	0.00	1,383.27		-2329139.96
65	03/12/2019	FT19336F4QCB	PA 123325	0.00	461.15		-2327756.69
66	03/12/2019	FT19336GBLZZ	PA 123327	0.00	263.34		-2327295.54
67	03/12/2019	FT19336VC2T5	PA 123324	0.00	375.48		-2327032.2
68	04/12/2019	FT19337NBNXW	PA 123341	0.00	158.94		-2326656.72
69	10/12/2019	FT19344J1P5J	PA123336	0.00	794.78		-2326497.78
70	10/12/2019	FT19344PHWC7	PA123333	0.00	364.77		-2325703
71	11/12/2019	FT19345XTJ8C	USAID KEMSA MED	0.00	536.84		-2325338.23
72	20/12/2019	FT19354HKJGS	PA123331	-460,707.00	0.00		-2324801.39
73	23/01/2020	FT2002208CWH	PA123456	0.00	553.14		-2785508.39
74	23/01/2020	FT200224GV55	PA123453	0.00	36,281.38		-2784955.25
75	23/01/2020	FT200227084G	PA123454	0.00	123,939.15		-2748673.87
76	23/01/2020	FT20022GX11W	PA123455	0.00	6,196.96		-2624734.72
	23/01/2020	FT200318TH2M	PA123305	0.00	725,627.53		-2618537.76
				0.00	166.32		-1892910.23
							-1892743.91



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	31/01/2020	FT20031H82FT	PA123306		0.00	291.06		
	19/02/2020	FT200488JRN5	PA123471		0.00	362,844.00		-1892452.85
	19/02/2020	FT20048NJ2FC	PA123472		0.00	18,142.20		-1529608.85
	12/03/2020	FT2007015VKR	PA123474		0.00	7,074.00		-1511466.65
	12/03/2020	FT200708CPFN	PA123473		0.00	141,480.00		-1504392.65
	13/03/2020	FT20073M4YMN	PA123490		0.00	351.75		-1362912.65
	13/03/2020	FT20073PVGWS	PA123489		0.00	7,035.06		-1362560.9
	24/03/2020	FT20084ZCP0F	BANK OF AMERICA	-1,069,639.46	0.00			-1355525.84
	01/04/2020	FT200911BCRZ	PA123492		0.00	551.00		-2425165.3
	01/04/2020	FT20091ZMP9P	PA123491		0.00	11,020.00		-2424614.3
	04/05/2020	FT201214G7BG	PA124572		0.00	12,481.10		-2413594.3
	04/05/2020	FT20121HS3HK	PA124571		0.00	249,622.02		-2401113.2
	04/05/2020	FT20121YJ69K	PA123499		0.00	1,506,100.00		-2151491.18
	12/05/2020	FT201338ZY6R	PA124558		0.00	16.75		-645391.18
	12/05/2020	FT20133CRSHS	PA124557		0.00	334.98		-645374.43
	28/05/2020	FT201485SZTP	PA124583		0.00	3,856.64		-645039.45
	28/05/2020	FT20148YQ0DL	PA124582		0.00	1,643.75		-641182.81
	04/06/2020	FT20156YGMSS	CHEMIN DU POMMIE	-1,311,025.72	0.00			-639539.06
	30/06/2020	FT20181DPV1W	PA 124870		0.00	1,144.84		-1950564.78
								-1949419.94

CLOSING BALANCE : -1949419.94

END OF ACCOUNT STATEMENT

Favourites

TAM.E.STMT.OF.ACCT.EPRM

More Options
Clear Selection Find

Account equals 1000375124

Statement From equals 20190701

Statement To equals 20200630

TAM.E.STMT.OF.ACCT.EPRM



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