

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

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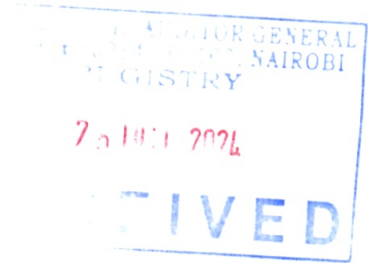
OF THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 04 DEC 2024	DAY: WEDNESDAY
TABLED BY: Hon. OWEN BAMA	
ON TABLE: DAVID	

**THE AUDITOR-GENERAL**

**GLOBAL FUND - TO CONTRIBUTE TO ACHIEVING  
VISION 2030 THROUGH UNIVERSAL ACCESS TO  
COMPREHENSIVE HIV PREVENTION, TREATMENT  
AND CARE PROGRAM- KEN-H-TNT NO. 2065**

**FOR THE YEAR ENDED  
30 JUNE, 2024**

**MINISTRY OF HEALTH**



**PROJECT NAME: GLOBAL FUND -TO CONTRIBUTE TO ACHIEVING VISION 2030  
THROUGH UNIVERSAL ACCESS TO COMPREHENSIVE HIV PREVENTION,  
TREATMENT AND CARE**

**IMPLEMENTING ENTITY: NATIONAL AIDS AND STI CONTROL PROGRAM**

**PROJECT GRANT/CREDIT NUMBER: -KEN-H-TNT-NO.2065**

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2024.**

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

GLOBAL FUND -TO CONTRIBUTE TO ACHIEVING VISION 2030 THROUGH UNIVERSAL ACCESS  
TO COMPREHENSIVE HIV PREVENTION, TREATMENT AND CARE -KEN-H-TNT-NO.2065 - THE  
MINISTRY OF HEALTH

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**1.Acronyms and Definition of Terms**

CBK	Central Bank of Kenya
ICPAK	Institute of Certified Public Accountants of Kenya
IMF	International Monetary Fund
IPSAS	International Public Sector Accounting Standards
CT	County Treasury
NT	National Treasury
PFM	Public Finance Management.
PSASB	Public Sector Accounting Standards Board
WB	World Bank
Comparative FY	Financial year preceding the current financial year.
KEMSA	Kenya Essential Medical Supply Agency
PLHIV	People living with HIV
NASCOP	National Aids & STI control Program
STI	Sexual Transmitted Infection
HIV	Human immunodeficiency virus
ART	Antiretroviral therapy
KP	Key population
AYGW	Adolescent girls and young women
IBBS	Integrated biological and behavioural assessment
NCD	Noncommunicable diseases

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**2. Project Information and Overall Performance**

**2.1 Name and registered office**

**Name**

Global fund -to contribute to achieving vision 2030 through universal access to comprehensive HIV prevention, treatment, and care -KEN-H-TNT-NO.2065- Ministry of Health

**Objective**

The key objective of the project is to reduce morbidity and mortality due to HIV/ AIDS and Sexually Transmitted Infections in Kenya

**Address**

The project headquarters offices are in Nairobi, Kenya (Afya Annex Building, KNH Grounds)

The address of its registered office is:

National AIDs and STI Control Program (NASCOP)  
Ministry of Health  
P.O Box 19361-00202  
NAIROBI

The project also has offices/branches as follows:

NASCOP is a Division within the Ministry of Health, State Department of Medical Services and is the sub-recipient implementing the grant. It has no other offices or branches. In the implementation of county activities, the program works with the CHMT with the following focal point officers: County Directors of Health, County AIDS/ HIV Coordinators, County Health Records officers, County Nutritionists, County Pharmacists, County Medical Lab technologists among others in the 47 Counties.

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**Organogram**

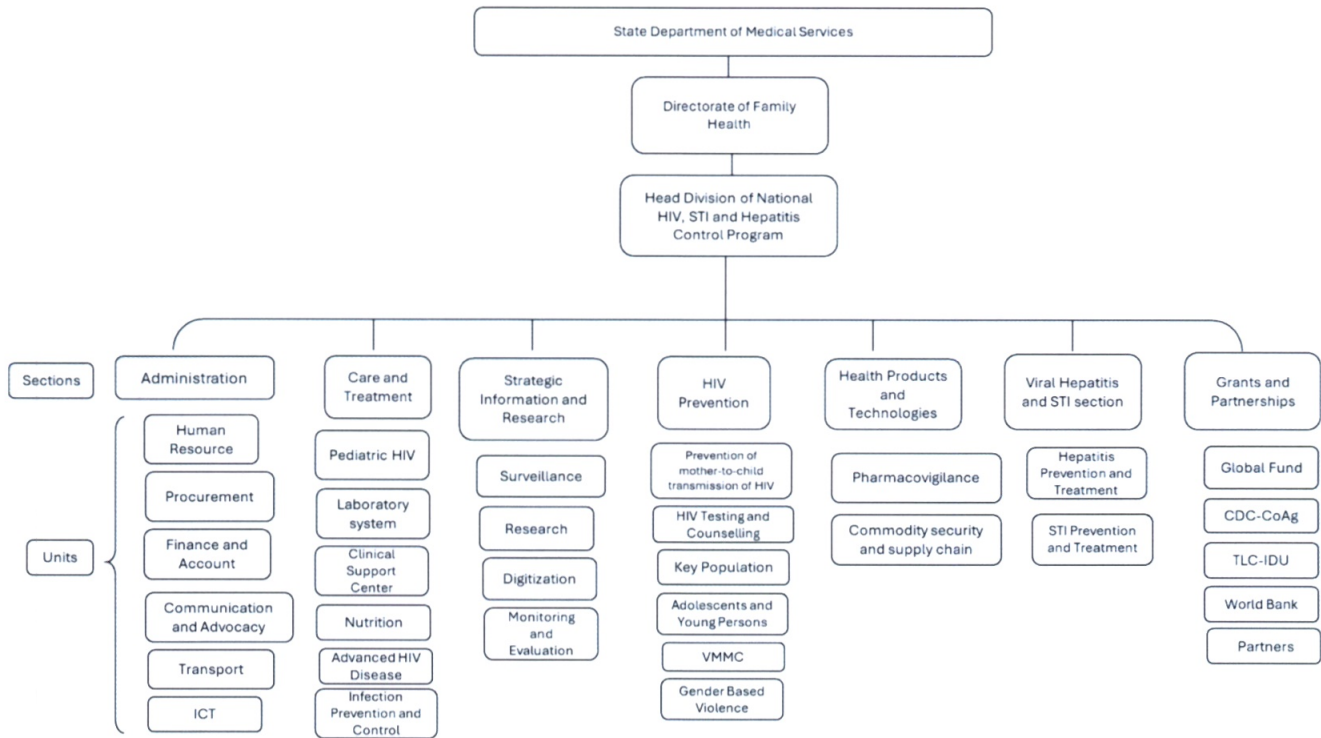


Figure 1: National HIV, STI, and Hepatitis Control Program organogram

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

P.O. Box 19361-00202

NAIROBI

Telephone: (254) 705 951 531

E-mail : [head@nascop.or.ke](mailto:head@nascop.or.ke)

Website: [www.nascop.or.ke](http://www.nascop.or.ke)

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

**2.2 Project Information**

Project Start Date:	The project start date is 01/07/2021
Project End Date:	The project end date is 30/06/2024
Project Manager:	Dr. Rose Wafula
Project Sponsor:	The project sponsor is The Global Fund

**2.3 Project Overview**

Line Ministry/State Department of the project	Ministry of Health/State Department of Medical Services
Project number	KEN-H-TNT 2065
Strategic goals of the project	<p>The strategic goals of the project are as follows:</p> <ul style="list-style-type: none"> <li>• Reduce new HIV, STI and Viral Hepatitis infections through increased access to testing for HIV, syphilis and viral hepatitis, implementation of high impact interventions for reduction of HIV, STI and viral hepatitis, elimination of mother to child transmission of HIV, syphilis and viral hepatitis, comprehensive HIV programming targeting key populations, scaling up HIV prevention interventions targeting adolescent girls and young women and prevention of HIV infection in the health setting.</li> <li>• Reduce morbidity and mortality due to HIV through; increased access and retention on Antiretroviral therapy(ART) and scaling up treatment of STIs and HCV</li> <li>• Increase access to ART treatment by provision of high-quality optimal ART regimens to improve adherence and HIV viral load suppression.</li> <li>• Strengthening quality monitoring and pharmacovigilance, commodity security</li> <li>• Strengthening screening and management of co morbidities and linkage of HIV, STI and VH response to Universal Health Coverage</li> </ul>

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	<ul style="list-style-type: none"> <li>• Strengthen strategic information to drive progress towards achievement of goals</li> </ul>
<p>Summary of Project Strategies for achievement of strategic goals</p>	<p>The project management aims to achieve the goals through the following means: Policy formulation, Capacity building of health care providers through technical assistance, on job training and mentorship, quality management and standards, advocacy and awareness creation, coordination and partnerships and use of strategic information for decision making.</p> <p>The overall program goal is to prevent the spread of HIV and ensure quality care and treatment for people living with HIV towards ending AIDs as public health threat by 2030.</p>
<p>Other important background information of the project</p>	<p>The project is implemented at National and County levels. NASCOP in collaboration with the counties are responsible for implementation of interventions at National and county levels. Level of effort in the counties will vary depending on HIV burden, level of partner support and concentration of key drivers of new HIV infections.</p> <p>The program has worked together with key stakeholders including communities of people living with HIV to address and sustain gain made in HIV program. In the wake of declining funding, the program has instituted measures to integrate HIV to other service delivery structures within the facilities while improving quality of care of clients with advanced HIV disease through creation of centres of excellence.</p> <p>The program gives technical assistance, develops policies and oversee HIV prevention and additionally the care and treatment of 1,336,234 people living with HIV(PLHIV). Key to the program is attaining the global UNAID targets of identifying 95% of people living with HIV, having 95% of them on antiretroviral and 95% of them virally suppressed. The country has achieved UNAIDs targets of 98-98-94 as of December 2023. The overall country HIV prevalence has declined from 4.3% to the current 3.7%.</p> <p>The quantification and initiation of procurement request for HIV commodities is critical for maintaining quality of care for PLHIVs and is coordinated through Kenya Essential Medical Supply Agency (KEMSA) while the National treasury is responsible for payments of the commodities.</p>

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<p>Areas that the project was formed to intervene</p>	<p>The project was formed to intervene in the following problems/gaps:</p> <ul style="list-style-type: none"> <li>i. Scaling up of HIV Testing Services to identify PLHIVs and prevent new HIV cases.</li> <li>ii. Ensure quality HIV Treatment, care, and support, including Lab, Nutrition and commodity interventions for PLHIVs</li> <li>iii. Oversee and implement HIV Prevention strategies for priority groups and Vulnerable populations including men who sex with men, female sex workers and truck drivers.</li> <li>iv. Ending AIDs in children by 2027 through a comprehensive prevention of mother to child transmission of HIV program.</li> <li>v. Collating of data and enhancement data systems to inform HIV epidemic control through conducting surveys and monitoring progress.</li> <li>vi. Reducing human rights-related barriers to HIV/TB services</li> <li>vii. Coordination of HIV stakeholders including recipients of care, implementing partners and donor agencies towards achieving epidemic control.</li> </ul>
<p>Project duration</p>	<p>The project started on 1st July 2021 and is expected to run until 30 June 2024 (Three years)</p>

**2.4 Bankers**

The following are the bankers for the project:

Co-operative Bank of Kenya  
 Nairobi Business Centre – Branch  
 P.O Box 19555-00202  
 NAIROBI

**2.5 Independent Auditor**

The project is audited by the;  
 The Office of the Auditor – General, Kenya  
 P.O Box 30084-00100  
 NAIROBI

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**Project Information and Overall Performance (Continued)**

**2.6 Roles and Responsibilities**

<b>Names</b>	<b>Title designation</b>	<b>Key qualification</b>	<b>Responsibilities</b>
Dr. Issack Bashir	Ag. Director of Family Health	Masters of Medicine and OBS/GYN	Ag. Director Family Health.
Dr. Rose Wafula	Head NASCOP	Master in International Health	Program head: NASCOP Oversight authority and grant implementation
Dr. Evans Imbuki	Commodities Manager	Master of Pharmacy (Pharmacoepidemiology and Pharmacovigilance)	Pharmacist: in charge of procurement of commodities for grant activities
Dr. Newton Omale	Global Fund Manager	Master of Public Policy & Management	Global Fund Manager
CPA Albert Kamau	Project Finance Officer	Bachelor of Business Administration (Finance) CPA (K)	Program Finance Officer.
CPA Samuel Gichuhi	Project Accountant	B.COM (Accounts) CPA (K)	Program Accountant

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**2.7 Funding summary**

The Project is for duration of Three years from 2021 to 2024 with an approved budget of US\$ 14,003,611 equivalent to Kshs 1,515,172,550 as highlighted in the table below:

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

Below is the funding summary:

**A. Source of Funds**

Source of funds	Donor Commitment		Amount received to date – (30 <sup>th</sup> June 2024)		Undrawn balance to date	
	Donor currency USD	Kshs	Donor currency USD	Kshs	Donor currency USD	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A') - (B')
<b>(i) Grant</b>						
GLOBAL FUND HIV AIDS	14,003,611	1,515,172,550	12,457,677	1,347,904,480.00	1,545,934	167,268,070
<b>TOTAL</b>	<b>14,003,611</b>	<b>1,515,172,550</b>	<b>12,457,677</b>	<b>1,347,904,480.00</b>	<b>1,545,934</b>	<b>167,268,070</b>

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Project information and overall performance (continued)

**B. Application of Funds**

Application of funds	Amount received to date – (30 <sup>th</sup> June 2024)		Cumulative amount paid to date – (30 <sup>th</sup> June 2024)		Unutilised balance to date (30 <sup>th</sup> June 2024)	
	<i>Donor USD</i>	<i>Kshs</i>	<i>Donor USD</i>	<i>Kshs</i>	<i>Donor USD</i>	<i>Kshs</i>
	<i>(A)</i>	<i>(A')</i>	<i>(B)</i>	<i>(B')</i>	<i>(A)-(B)</i>	<i>(A')-(B')</i>
<b>(i) Grant</b>						
GLOBAL FUND HIV AIDS	12,457,677	1,347,904,480	11,753,511	1,271,714,559	704,166	76,189,846
<b>Total</b>	<b>12,457,677</b>	<b>1,347,904,480</b>	<b>11,753,511</b>	<b>1,271,714,559</b>	<b>704,166</b>	<b>76,189,846</b>

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

**2.8 Summary of Overall Project Performance:**

2023/2024	KES
Actual Budget	699,620,460.00
Actual Expenditure	677
Absorption rate 2023/24	97%
Cumulative budget 2021/22/23/2024	1,347,904,480
Cumulative expenditure	1,271,714,560
Absorption rate for 3 years	94%

**i) Value- for- money achievements**

The program has continued to improve on the efficiency in implementation hence the realisation of savings in implemented activities. The layering of national and county led implementation also supports the program to undertake a wide scope of implementation since the county teams are critical in providing additional capacity to spearhead implementation at sub-county and facility level.

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

**ii) The absorption rate since commencement of the project**

The absorption rate for this financial year was 94%, second year was 37% of implementation of NFM3 grant.

**iii) Implementation challenges and recommended way forward.**

- a) The Treatment guideline launch delayed and hence affecting implementation of some activities related to capacity building of healthcare workers.
- b) The two impact surveys for AGYW and KP estimates with budgets in Year were awaiting Ethics review committee approval to undertake the surveys. This is in line with best practise standards on undertaking studies with human subject involvement. The planning process took longer since implementation involved building consensus with stakeholder on the variables to be measured in the study.

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- c) The program launched Year procurements for various goods and services, however some were not responsive and therefore were not executed. The procurement process was re-launched, and we anticipate responsive bids that will increase absorption of funds.
- d) Some policy documents e.g., HTS operational plan, PSEF for HIV service delivery are undergoing adjustments and finalization after stakeholders' feedback. Once these policy documents are validated and rolled out for implementation it will also facilitate expedited implementation of the grant.

**2.9 *Summary of Project Compliance:***

The National HIV AIDS program (NASCOP) has continued to comply with both donor and government regulations in force from time to time and has not had any significant case of non-compliance.

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**3.Statement of Performance against Project’s Predetermined Objectives**

**Introduction**

2023/2024	KES
Actual Budget	699,620,460.00
Actual Expenditure	678,036,187.00
Absorption rate 2023/24	97%
Cumulative budget 2021/22/23/2024	1,347,904,480
Cumulative expenditure	1,271,714,560
Absorption rate for 3 years	94%

**iv) Value- for- money achievements**

The program has continued to improve on the efficiency in implementation hence the realisation of savings in implemented activities. The layering of national and county led implementation also supports the program to undertake a wide scope of implementation since the county teams are critical in providing additional capacity to spearhead implementation at sub-county and facility level..

**v) The absorption rate since commencement of the project**

	<b>2021/2022</b>	<b>2022/2023</b>	<b>2023/2024</b>
Actual Budget	506,431,590	765,169,190	699,620,460.00
Actual Expenditure	306,416,211	287,329,088	678,036,187.00
Absorption Rate	<b>61%</b>	<b>38%</b>	<b>97%</b>

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**vi) Implementation challenges and recommended way forward.**

- a) Delays in procurement of motor vehicle maintenance, major and minor service, printing of tools and IT equipment occasioned by transfer of the function to KEMSA, by way of Global Fund directive. In future we recommend that these procurements be handled at NASCOP.
- b) Delay in the launch of the HIV Treatment Guidelines. These are now in the process of development in 2024 and expected to complete. We recommend an integrated guideline for the HIV response with technical assistance mobilised.
- c) Delay in execution of the IBBS survey, data collection ended in June 2024. The program capacity for operational research be enhanced by employing new staff.
- d) There was delay in execution of the HIV Acquired Drug Resistance survey caused by delays in procurement of reagents. The survey is on-going in 2024. We recommend that KEMSA expedites procurement.
- e) There was delay in development of the NASCOP Strategic Plan in GC6 necessitating savings of the funds. This is currently in the process of development. We recommend adequate resourcing of the process both technically and financially.
- f) Delays in procurement of commodities at KEMSA level which may have caused low stock levels for Key Population commodities and condoms affecting programming. We recommend expedited procurement processes at KEMSA and a procurement tracker.
- g) During this period, contracts for 67 staff employed under Global Fund ended on 31<sup>st</sup> December 2023. We recommend that the Ministry of Health absorbs all project staff.

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**2.9 Summary of Project Compliance:**

The National HIV AIDS program (NASCOP) has continued to comply with both donor and government regulations in force from time to time and has not had any significant case of non-compliance.

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

The key development objectives of the *project's agreement/* plan are to:

The Project will contribute to the achievement of the following objectives as defined in the Kenya AIDS strategic framework II 2020/2021- 2024/2025:

- a) Reduced new HIV infections by 75%.
- b) Reduced AIDS-related mortality by 50%.
- c) Eliminate mother-to-child transmission of HIV, syphilis and Viral hepatitis B
- d) Reduce the incidence of sexually transmitted infections.
- e) Reduced HIV-related stigma and discrimination by less than 25%.
- f) Increased domestic financing of the HIV response to 50%.

Specific objectives include:

- a) Achieve 95% retention in care (ART) annually.
- b) Achieve 95% of PLHIV on ART virally suppressed.
- c) Reduce mother-to-child transmission of HIV to less than 5%

**Progress on the 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.

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**Programmatic performance as per NFM3 framework indicators**

Below we provide the progress on attaining the stated objectives:

The Programmatic Performance shows progress towards achievement of the grant objectives from as at June 2024.

<b>Indicator</b>	<b>Target</b>	<b>Achieved</b>	<b>Comment</b>
Percentage of HIV-positive results among the total HIV tests performed during the reporting period	2.11%	1.0%	The program has transitioned to testing for HIV prevention from the targeted HIV testing in the face reducing HIV prevalence, thereby reducing the chance of achieving the set target. This indicator has been reviewed to reflect the changed strategy.
Percentage of pregnant women who know their HIV status	84%	97.0%	This is a coverage indicator that measures the proportion of Pregnant and breastfeeding women who know their HIV status against the estimated Pregnant and breastfeeding women. The program has successfully achieved 97%, surpassing our goal.
Percentage of HIV-positive women who received ART during pregnancy and/or labour and delivery	93.5%	95.5%	The indicator measures coverage of ART among HIV-positive pregnant and breastfeeding women against the PMTCT need. The indicator surpassed the set target which can be attributed to the pediatric/PMTCT rapid result initiative.
Percentage of HIV-exposed infants receiving a virological test for HIV within 2 months of birth	80%	89%	Eighty-nine percent of HIV-exposed infants received a virological test within two months of birth surpassing the set target that can be attributed to the implementation of paediatric/PMTCT rapid result initiative as a strategy towards ending AIDs in children by 2027.
Number of medical male circumcisions performed according to national standards	97,220	65,550	This represents medical male circumcisions that were conducted between July 2023 to June 2024 in the VMMC priority counties. This was an increase from the previous 57,491 circumcisions done that can be attributed to a rapid result initiative done in Dec 2023 and inclusion of GoK funding to the program to improve circumcision.
Timeliness of facility reporting: Percentage of submitted facility monthly reports (for the reporting period) that are received on time per the national guidelines	90%	104.0%	The indicator measures reporting rates for HIV and TB treatment reports (MOH 731-3) in KHIS. Performance is attributed to collective efforts by the program, county governments and Partners to improve reporting rates.

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TB/HIV-7 Percentage of PLHIV on ART who initiated TB preventive therapy among those eligible during the reporting period	79.30%	82%	The program is continually working with service provides to identify eligible clients and initiate TPT as well as enhance client awareness on the benefit of TB preventive therapy among people living with HIV. The set target was surpassed reflects collaboration between HIV and TB program.
TCS-1.1 <sup>(M)</sup> Percentage of people on ART among all people living with HIV at the end of the reporting period	83.20%	110%	Total Number of clients currently on ART is 1342034 (KHIS-June 2023). County HIV 2023 estimates indicate that 1,377,784 persons are living with HIV.

**4.Environmental and Sustainability Reporting**

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

**i.Sustainability strategy and profile**

The program adheres to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.

- The Program works in close collaboration with the counties to implement service delivery interventions that can be implemented within existing government structures and systems in such a way, if the donor funding is reduced county government will continue with service delivery components.
- Increased focus on integration in programming e.g., HIV and NCD, GBV and mental health. This supports in increase services to the clients as well as pooling the human resource capacity and funding to offer comprehensive service package to client. This draws efficiencies in cross programming.
- Domestic financing has increased for the allocation to procure ARVs and related HIV commodities.
- Ongoing discussion with the UHC secretariat to cover HIV related services as part of the essential package.

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**ii.Environmental performance**

The program adopts and implements Ministry of Health waste management plan (2016- 2021) which was developed by the Ministry together with partners and NEMA.

**iii.Employee welfare**

The program through the Ministry of Health ensures that the recruitment process is adhered to according to the Public Service Regulations. Taking cognizance of gender ratio, Minority communities and People with disabilities are given priorities.

Capacity building of all officers through in house training and continuous professional developments to enhance improved service delivery to the citizens.

Staff Performance Appraisal system (SPAS) is predicated upon the principle of work planning, setting of agreed performance targets, feedback and reporting. It is linked to other human resource systems and processes including staff development, career progression, placement, rewards and sanctions.

The program endeavour to comply with Occupational Safety and Health Act of 2007, (OSHA)

**iv.Market place practices-**

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

This program has ensured that all procurement prior to their implementation, a market survey is done to guide on the optimal market prices. The suppliers are subjected to the lowest bidder given the chance other requirements for example statutory notwithstanding. The suppliers have been treated responsibly by honouring contracts paying them with the stipulated timeliness.

**b) Responsible ethical practices**

The program ensured that all the suppliers were treated as required by the public procurement asset disposal act 2005 and public procurement regulations 2006 so as to maintain ethical and anti-corruption practices and responsible political involvement.

**c) Regulatory impact assessment**

The program further ensured that all the suppliers who supplied in this financial year were issued with Tax exemption certificates as this is a Tax exempted provider.

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**v. Community Engagements**

The program has been working closely with PLHIV in development of guidelines and technical working group meetings. Community members are engaged in monitoring of the program through the HIV interagency coordinating committees. During this reporting period, the program engaged youth peer educators in mobilization of young persons in and out of school to improve uptake of HIV testing and linkage of those who test positive to care and treatment.

**5.Statement of Project Management Responsibilities**

**The Principal Secretary** for the Ministry of Health and the **Project Coordinator** for the Program 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, 2024.

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

The Principal Secretary for the Ministry of Health and the Project Coordinator the 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 Ministry of Health and the Project Coordinator are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during

**GLOBAL FUND -TO CONTRIBUTE TO ACHIEVING VISION 2030 THROUGH UNIVERSAL ACCESS TO  
COMPREHENSIVE HIV PREVENTION, TREATMENT AND CARE -KEN-H-TNT-NO.2065- THE  
MINISTRY OF HEALTH**

***Annual Report and Financial Statements for the financial year ended June 30, 2024***

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the financial year ended June 30, 2024, and of the Project's financial position as at that date. The Principal Secretary for the Ministry of Health and the Project Coordinator further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

The Principal Secretary for the Ministry of Health and the Project Coordinator 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 under audit were used for the eligible purposes for which they were intended and were properly accounted for.

**Approval of the Project Financial Statements**

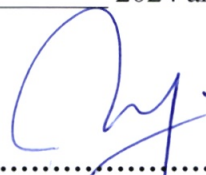
The Project financial statements were approved by the *Principal Secretary* for the Ministry of Health and the *Project Coordinator* for the Program on \_\_\_\_\_ 2024 and signed by:



.....  
**Harry Kimtai CBS**  
**Principal Secretary**



.....  
**Dr. Rose Wafula**  
**Project Coordinator**



.....  
**Samuel Gichuhi**  
**Project Accountant**  
**ICPAK Member No. 20752**

*Annual Report and Financial Statements for the financial year ended June 30, 2024*

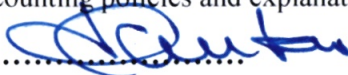
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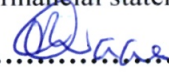
**6. Report of the Independent Auditor on Financial Statements for Global fund HIV AIDS  
Program.**

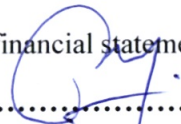
7.Statement of Receipts and Payments for the Year Ended 30th June 2024

	Note	Receipts and payments controlled by the entity	Receipts and payment controlled by the entity	Cumulative to-date (From inception)
		2023/2024	2022/2023	
		Kshs.	Kshs.	Kshs.
<b>Receipts</b>				
Proceeds from domestic and foreign grants	1	263,121,800	621,370,000	1,347,904,480
Miscellaneous receipts	2	5,011,573	3,640,426	13,450,689
<b>Total receipts</b>		<b>268,133,373</b>	<b>625,010,426</b>	<b>1,361,355,169</b>
<b>Payments</b>				
Compensation to employees	3	60,278,758	72,792,604	133,071,362
Purchase of goods and services	4	617,696,389	214,469,558	832,191,421
<b>Total payments</b>		<b>677,975,147</b>	<b>287,262,162</b>	<b>1,271,714,560</b>
<b>Surplus/ (deficit)</b>		<b>(409,841,775)</b>	<b>337,748,264</b>	<b>89,640,608</b>

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

  
 .....  
**Harry Kimtai CBS**  
 Principal Secretary

  
 .....  
**Dr. Rose Wafula**  
 Project Coordinator

  
 .....  
**Samuel Gichuhi**  
 Project Accountant  
 ICPAK Member No. 20752

# REPUBLIC OF KENYA

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*Enhancing Accountability*

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

## REPORT OF THE AUDITOR-GENERAL ON GLOBAL FUND - TO CONTRIBUTE TO ACHIEVING VISION 2030 THROUGH UNIVERSAL ACCESS TO COMPREHENSIVE HIV PREVENTION, TREATMENT AND CARE PROGRAM- KEN-H-TNT NO. 2065 FOR THE YEAR ENDED 30 JUNE, 2024 - MINISTRY OF HEALTH

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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 the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on the 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, risk management environment and 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, is effective in use of resources, or that its internal control, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities 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.

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*Report of the Auditor-General on Global Fund - to Contribute to Achieving Vision 2030 through Universal Access to Comprehensive HIV Prevention, Treatment and Care Program- KEN-H-TNT NO. 2065 for the year ended 30 June, 2024 - Ministry of Health*

## REPORT ON THE FINANCIAL STATEMENTS

### Opinion

I have audited the accompanying financial statements of To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Program- KEN-H-TNT No. 2065 set out on pages 1 to 17, which comprise of the statement of financial assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Program- KEN-H-TNT No. 2065 as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and Grant Agreement No. KEN-H-TNT-2065 dated 14 June, 2021 between Global Fund and the Republic of Kenya.

### Basis for Opinion

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Program- KEN-H-TNT No. 2065 Management in accordance with ISSAI 130 on the 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.

### Emphasis of Matter

#### 1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget amount of Kshs.1,198,818,219 and actual on a comparable basis amount of Kshs.767,331,132 resulting to underfunding of Kshs.541,866,626 or 45% of the budget.

The underfunding may have affected the planned activities thereby impacting negatively on service delivery to the public.

## **2. Pending Accounts Payable**

Annex 4a on analysis of pending bills reflects Kshs.12,186,464 relating to pending bills that were still outstanding at the closure of the financial year. This was contrary to Section 53(8) of the Public Procurement and Disposal Act, 2015 which requires an accounting officer not to commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract(s) are reflected in approved budget estimates and are available.

Failure to settle bills during the year to which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.

My opinion is not modified in respect of these matters.

### **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 Matters**

#### **1. Unexplained Amount Withdrawn but not Claimed**

The statement of Special (Designated) Credit No. GA 1547 account reconciliation reflects withdrawn and not claimed amount of USD 5,322,080 as at 30 June, 2024. However, the details of this amount and reasons for failure to submit expenditure returns have not been provided for audit review.

In the circumstances, the objective of contributing to achieving vision 2030 through universal access to comprehensive HIV prevention, treatment and care might not be realized.

#### **2. Unutilized Project Funds**

The source of funds under the funding summary indicates that the project had undrawn funds of Kshs.167,268,070 as at 30 June, 2024 which is the project close date. This indicates that the project was not able to achieve the objectives of reducing new HIV, STI and viral hepatitis infections, reducing morbidity and mortality due to HIV, scaling up treatment of STIs and HCV and increasing access to ART treatment as planned.

In the circumstances, the project did not achieve the objectives of reducing new HIV, STI and viral hepatitis infections, reducing morbidity and mortality due to HIV, scaling up treatment of STIs and HCV and increasing access to ART treatment.

### **3. Missed Performance Targets**

Review of the project performance indicated that the project planned to perform medical male circumcisions during the year under review. The project targeted 97,220 medical male circumcisions to be performed according to national standards. However, the project only achieved 65,550 resulting to an unachieved target of 31,670 or 33%.

In the circumstances, the strategic objective to reduce new HIV, STI and Viral Hepatitis infections through increased access to testing for HIV, syphilis and viral hepatitis targeting key populations may not be attained.

### **4. Unresolved Prior Year Matters- Long Outstanding Imprest and Advances**

As reported previously, the statement of financial assets reflects imprests and advances amount of Kshs.330,000 as disclosed in Note 6 to the financial statements which relates to an imprest advanced in 2018. This was contrary to Regulation 93(5) of the Public Finance Management (National Government) Regulations, 2015, which states that a holder of temporary imprests shall account or surrender the imprest within seven working days after returning to duty station.

Although Management has indicated the matter was resolved, there is no evidence provided in support for audit review.

### **Other Information**

#### **Conclusion**

The Management is responsible for the other information set out on page iv to xxii which comprises of Project Information and Overall Performance, Statement of Performance Against the Project's Predetermined Objectives and Statement of Project Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

#### **Basis for Conclusion**

In connection with my audit on the Project's, financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

#### **Conclusion**

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

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*Report of the Auditor-General on Global Fund - to Contribute to Achieving Vision 2030 through Universal Access to Comprehensive HIV Prevention, Treatment and Care Program- KEN-H-TNT NO. 2065 for the year ended 30 June, 2024 - Ministry of Health*

## **Basis for Conclusion**

The audit was conducted in accordance with the ISSAIs 3000 and 4000. The Standards 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 comply 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 THE 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 procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

#### **1. Lack of an Asset Register**

During the year under review, Management did not provide a fixed asset register despite owning furniture and equipment, computers, fixtures and software which were tagged but not recorded in the asset register.

In the circumstances, the effectiveness of internal controls on maintenance of the fixed assets register could not be confirmed.

#### **2. Failure to Perform Internal Audits**

During the year under review, there was no evidence of performing internal audits since no reports were provided for audit.

In the circumstances, the effectiveness of reviewing the governance mechanisms of the project, and to provide assurance that appropriate institutional policies and procedures could not be confirmed.

The audit was conducted in accordance with ISSAIs 2315 and 2330. The Standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, 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

### **Conclusion**

As required by Global Fund, I report based on my audit, that 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 information given in the reports on pages iv to xxii is consistent with the financial information.

### **Basis for Conclusion**

The Global Fund requires that I report on the legal or regulatory requirements, or on performance information disclosed. These matters require expressing a separate opinion as to the Projects' compliance with laws and regulations. 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**

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

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

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

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

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

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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the INTOSAI Framework of Professional Pronouncements (IFPP). The Framework requires that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I also consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

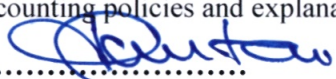
**Nairobi**

**28 October, 2024**

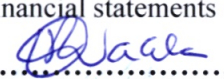
**7.Statement of Receipts and Payments for the Year Ended 30th June 2024**

	Note	Receipts and payments controlled by the entity	Receipts and payment controlled by the entity	Cumulative to-date (From inception)
		2023/2024	2022/2023	
		Kshs.	Kshs.	Kshs.
<b>Receipts</b>				
Proceeds from domestic and foreign grants	1	263,121,800	621,370,000	1,347,904,480
Miscellaneous receipts	2	5,011,573	3,640,426	13,450,689
<b>Total receipts</b>		<b>268,133,373</b>	<b>625,010,426</b>	<b>1,361,355,169</b>
<b>Payments</b>				
Compensation to employees	3	60,278,758	72,792,604	133,071,362
Purchase of goods and services	4	617,696,389	214,469,558	832,191,421
<b>Total payments</b>		<b>677,975,147</b>	<b>287,262,162</b>	<b>1,271,714,560</b>
<b>Surplus/ (deficit)</b>		<b>(409,841,775)</b>	<b>337,748,264</b>	<b>89,640,608</b>

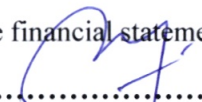
The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.



.....  
**Harry Kimtai CBS**  
**Principal Secretary**



.....  
**Dr. Rose Wafula**  
**Project Coordinator**



.....  
**Samuel Gichuhi**  
**Project Accountant**  
**ICPAK Member No. 20752**

*Annual Report and Financial Statements for the financial year ended June 30, 2024*

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**6. Report of the Independent Auditor on Financial Statements for Global fund HIV AIDS  
Program.**

8.Statement of Financial Assets and Liabilities as at 30<sup>th</sup> June 2024

Description	Note	2023/2024	2022/2023	2021/2022
		Kshs	Kshs	Kshs
<b>Financial Assets</b>				
<b>Cash and Cash equivalents</b>				
Bank Balances	5A	85,314,097	480,041,252	158,324,015
Cash Balances	5B	3,862,663	19,156,507	3,125,479
<b>Total Cash and Cash equivalents</b>		<b>89,176,760</b>	<b>499,197,759</b>	<b>161,449,494</b>
Imprests and Advances	6	330,000	330,000	330,000
<b>Total Financial Assets</b>		<b>89,506,760</b>	<b>499,527,759</b>	<b>161,779,494</b>
<b>Represented By</b>				
Fund Balance B/fwd.	7	499,527,759	161,779,494	-
Prior Year adjustments	8	(179,224)	-	-
Surplus/(Deficit) for the Year		(409,841,775)	337,748,264	161,779,494
<b>Net Financial Position</b>		<b>89,506,760</b>	<b>499,527,758</b>	<b>161,779,494</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 \_\_\_\_\_ 2024 and signed by: -



Harry Kimtai CBS  
Principal Secretary



Dr. Rose Wafula  
Project Coordinator

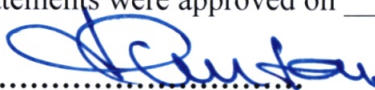


Samuel Gichuhi  
Project Accountant  
ICPAK Member No. 20752

9. Statement of Cash flows for the year ended 30<sup>th</sup> June 2024

Description	Notes	2023/2024	2022/2023
		Kshs	Kshs
<b>Cashflow from operating activities</b>			
<b>Receipts</b>			
Proceeds from domestic and foreign grants	1	263,121,800	621,370,000
Miscellaneous receipts	2	5,011,573	3,640,426
<b>Total receipts</b>		<b>268,133,373</b>	<b>625,010,426</b>
<b>Payments</b>			
Compensation of employees	3	60,278,759	72,792,604
Purchase of goods and services	4	617,696,389	214,467,558
<b>Total Payments</b>		<b>677,975,147</b>	<b>287,262,162</b>
<b>Cashflow from operating activities</b>		(409,841,775)	337,748,264
<b>Adjustments during the year</b>	8	(179,224)	-
Decrease/(increase) in accounts receivable	6	-	-
Net increase in cash and cash equivalents		<b>(410,020,999)</b>	<b>337,748,264</b>
<b>Cash and cash equivalent at the beginning of the year</b>		<b>499,197,759</b>	<b>161,449,494</b>
<b>Cash and cash equivalent at end of the year</b>	5	<b>89,176,760</b>	<b>499,197,759</b>

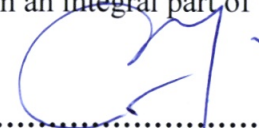
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on \_\_\_\_\_ 2024 and signed by:



Harry Kintai CBS  
Principal Secretary



Dr. Rose Wafula  
Project Coordinator



Samuel Gichuhi  
Project Accountant  
ICPAK Member No. 20752

10. Statement of Comparison of Budget and Actual Amounts for the Year ended 30<sup>th</sup> June 2024.

Receipts/Payments Item	Original Budget	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	c=a+b	D	e=c-d	f=d/c %
<b>Receipts</b>					
Available cash from previous period	499,197,759	499,197,759	499,197,759	-	100%
Proceeds from domestic and foreign grants	699,620,460	699,620,460	263,121,800	546,878,200	78%
Miscellaneous receipts	-	-	5,011,573	(5,011,573)	
<b>Total Receipts</b>	<b>1,198,818,219</b>	<b>1,198,818,219</b>	<b>767,331,132</b>	<b>541,866,626</b>	<b>45%</b>
<b>Payments</b>					
Compensation to employees	60,278,759	60,278,759	60,278,759	-	100%
Purchase of goods and services	617,696,389	617,696,389	617,696,389	-	100%
<b>Total Payments</b>	<b>677,975,148</b>	<b>677,975,148</b>	<b>677,975,148</b>	-	-

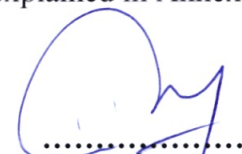
Note: The significant budget utilisation/performance differences in the last column are explained in Annex 2 to these financial statements.



Harry Kimtai CBS  
Principal Secretary



Dr. Rose Wafula  
Project Coordinator



Samuel Gichuhi  
Project Accountant  
ICPAK Member No. 20752

## **11. Significant Accounting Policies**

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

### **a) Statement of compliance and basis of preparation**

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

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

### **b) Reporting entity**

The financial statements are for (Global Fund -To Contribute To Achieving Vision 2030 Through Universal Access To Comprehensive Hiv Prevention, Treatment And Care -KEN-H-TNT-No.2065) under the State Department of Medical Services. The financial statements are for the project program as required by Section 81/ Section 164 of the PFM Act, 2012.

### **c) Reporting currency**

The financial statements are presented in Kenya Shillings (Kshs), the project's functional and reporting currency. All values are rounded to the nearest Kenya Shilling.

### **d) Recognition of receipts**

The project program recognizes all receipts from various sources when an event occurs, and the related cash is received.

### **i) Transfers from the Exchequer**

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

**Significant Accounting Policies (continued)**

**ii) External Assistance**

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

**iii) Other receipts**

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

**iv) Donations and grants**

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

**v) Proceeds from borrowing.**

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

**vi) Undrawn external assistance**

These are loans and grants at the reporting date 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. The funding summary analyzes the Project's undrawn external assistance.

**e) Recognition of payments**

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

**i) Compensation to employees**

Salaries, wages, Allowances, and Statutory Contributions for employees are recognized when the compensation is paid.

**ii) Use of goods and services**

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

**iii) Interest on borrowing**

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

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

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

**v) Acquisition of fixed assets**

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

**f) In-kind donations**

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

**g) Cash and cash equivalents**

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

**h) Restriction on cash**

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

**i) Imprests and Advances.**

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

**j) Contingent Liabilities**

A contingent liability is:

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

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

The 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 6** of this financial statement is a register of the contingent liabilities in the year.

**k) Contingent Assets**

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

**l) Pending bills**

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

**m) Budget**

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

**n) Third-party payments**

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

and are disclosed in the payment to third parties' column in the statement of receipts and payments.

**o) Exchange rate differences**

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

**p) Comparative figures**

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

**q) Subsequent events**

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2024

**r) 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 8 of these financial statements.*

**12. Notes to the Financial Statements**

**1. Proceeds From Domestic and Foreign Grants**

During the financial period to 30 June 2024, we received grants from donors as detailed in the table below:

Name of Donor	2023/2024						2022/2023	Cumulative to date
	Date received	Amount received in USD	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount	Total Amount	
		USD	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
GLOBAL FUND HIV AIDS GRANT	22/04/2024	2,000,000	263,121,800	-	-	-	621,370,000	1,347,904,480
<b>Total</b>		<b>2,000,000</b>	<b>263,121,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>621,370,000</b>	<b>1,347,904,480</b>

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2. Miscellaneous receipts

Description	2023/2024			2022/2023	Cumulative to-date (from inception)
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total receipts	Total receipts	
	Kshs	Kshs	Kshs	Kshs	Kshs
Interest income	4,148,756	-	4,148,756	3,387,190	7,535,946
Imprest Refunds	878,482	-	878,482	253,236	1,131,718
<b>Total</b>	<b>5,027,238</b>	<b>-</b>	<b>5,027,238</b>	<b>3,640,426</b>	<b>8,667,664</b>

3. Compensation to Employees

Description	2023/2024		2022/2023	Cumulative to-date
	Payments made by the Entity in Cash	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs
-				
Basic wages of temporary employees	43,024,150	43,024,150	39,364,720	82,388,870
Personal allowances paid as part of salary	16,041,969	16,041,969	31,816,344	47,858,313
Compulsory national social security schemes	732,240	732,240	734,640	1,466,880
Compulsory national health insurance schemes	480,400	480,400	876,900	1,357,300
<b>Total</b>	<b>60,278,759</b>	<b>60,278,759</b>	<b>72,792,604</b>	<b>133,071,363</b>

**4. Purchase of Goods and Services**

Description	2023/2024		2022/2023	Cumulative to-date
	Payments made in Cash	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs
Communication, supplies and services	4,660,000	4,660,000	5,960,500	10,620,500
Domestic travel and subsistence	508,506,184	508,506,184	559,275	509,065,459
Printing, advertising, and information supplies	223,939	223,939	7,942,566	8,166,504
Training payments	-	-	188,179,362	188,179,362
Hospitality supplies and services	92,172,650	92,172,650	5,083,304	97,281,429
Insurance costs	-	-	-	
Specialized materials and services- Fuel	11,770,536	11,770,536	5,731,508	17,502,044
Routine maintenance – vehicles and other transport equipment	28,650	28,650	886,204	914,853
Bank Charges, Commissions	334,430	334,430	126,840	461,269
<b>Total</b>	<b>617,696,389</b>	<b>617,696,389</b>	<b>214,469,558</b>	<b>832,191,421</b>

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Notes to the Financial Statements (Continued)

5. Cash And Cash equivalents

Description	2023/2024	2022/2023
	Kshs	Kshs
Bank accounts Co-operative Bank Kenya (Ac/ No. 01141696726200)	85,314,097	480,041,252
Cash equivalents (short-term deposits) (Note 11C)	3,862,663	19,156,507
<b>Total</b>	<b>89,176,760</b>	<b>499,197,759</b>

5. A Bank Accounts

Project Bank Accounts

Details	2023/2024	2022/2023
	Kshs	Kshs
Co-operative Bank of Kenya (Acc/ No. 01141696726200)	85,314,097	480,041,252
Total local currency balances	85,314,097	480,041,252
<b>Total bank account balances</b>	<b>85,314,097</b>	<b>480,041,252</b>

**Special Deposit Accounts Movement Schedule**

<b>Description</b>	<b>2023/2024</b>	<b>2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>(i) Co-operative Bank of Kenya (Acc/ No. 01141696726200)</b>		
Opening balance	499,527,759	161,779,494
Total amount deposited in the account	263,121,800	621,370,000
Miscellaneous Receipt and Interest Earned	5,011,573	3,640,426
Total Amount Withdrawn as per (Statement of receipt and payments)	677,975,148	(287,262,162)
<b>Closing balance (as per SDA bank account reconciliation attached)</b>	<b>89,176,760</b>	<b>499,527,759</b>

**5 B Cash equivalents (short-term deposits) Cash equivalent**

<b>Description</b>	<b>2023/2024</b>	<b>2022/2023</b>
	<b>KShs</b>	<b>KShs</b>
MPESA	3,862,663	19,156,507
<b>Total cash in hand balances</b>	<b>3,862,663</b>	<b>19,156,507</b>

**6. Imprests and Advances**

<b>Description</b>	<b>2023/2024</b>	<b>2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Government Imprests	330,000	330,000
<b>Total</b>	<b>330,000</b>	<b>330,000</b>

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**6A: Breakdown of Imprests and Advances**

Name of Officer or Institution	Amount Taken	Due Date of Surrender	Amount Surrendered	Balance 2022/2023	Balance 2021/2022
	Kshs	Kshs	Kshs	Kshs	Kshs
<i>Ambrose Juma</i>	1,219,940	28/09/2018	889,940	330,000	330,000
<b>Total</b>	<b>1,219,940</b>		<b>889,940</b>	<b>330,000</b>	<b>330,000</b>

**7. Fund Balance Brought Forward**

Description	2023/2024	2022/2023
	Kshs	Kshs
Bank accounts	85,314,097	480,041,251.77
MPESA	3,862,663	19,156,507
<b>Total</b>	<b>89,176,760</b>	<b>499,197,758.77</b>

**8. Prior Year Adjustment**

	Balance b/f Previous FY (audited financial statements)	Adjustments	Adjusted balance b/f Previous FY
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	(179,224)	(179,224)
Cash in hand	-	-	-
Imprests and advances	-	-	-
Deposits and retentions	-	-	-
Others ( <i>specify</i> )	-	-	-
<b>Total</b>	<b>-</b>	<b>(179,224)</b>	<b>(179,224)</b>

**9. Changes in Accounts Receivables (Imprests and Advances)**

Description	2023/2024	2022/2023
	Kshs	Kshs
Opening Receivables as at 1 <sup>st</sup> July 2023	330,000	330,000
Closing account receivables as at 30 <sup>th</sup> June 2024	330,000	330,000
<b>Change in Imprests and advances</b>	<b>330,000</b>	<b>330,000</b>

**Other Important Disclosures**

**10. External Assistance**

	2023/2024	2022/2023
Description	Kshs	Kshs
External assistance received as grants	263,121,800	621,370,000
<b>Total</b>	<b>263,121,800</b>	<b>621,370,000</b>

*a) Undrawn external assistance*

b)	2023/2024	2022/2023
Description	Kshs	Kshs
Undrawn external assistance - grants	753,348,343	143,797,190.
<b>Total</b>	<b>753,348,343</b>	<b>143,797,190.</b>

*c) Classes of providers of external assistance*

*d)*

	2023/2024	2022/2023
Description	Kshs	Kshs
Multilateral donors – Global Fund HIV AIDS	263,121,800	621,370,000
Receipts From NFM2 B/F	-	463,412,680
<b>Total</b>	<b>263,121,800</b>	<b>463,412,680</b>

13. Annexes

Annex 1: 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)
<p>Unsupported Payments in Bank Reconciliation Statements</p>	<p>The statement of financial assets reflects bank balance of Kshs.480,041,252 as disclosed in Note 5.A to the financial statements. Review of bank reconciliation statements revealed payments in bank statements not yet recorded in cash book of Kshs.612,500. However, these payments were not supported by vouchers as evidence of goods supplied or services rendered and have been outstanding since financial year 2021/2022.</p> <p>The Management indicated that they had instituted legal and administrative action for the recovery of the funds. However, no evidence of court case on the matter was provided for audit review and the proposed administration action to the</p>	<p>It is true that the amount of 612,500 was not supported. The program instituted a financial control process to avert such risks and no longer pays in cheques. Secondly, the Ministry instituted legal and administrative action to retrieve the funds from the concerned officer and the funds were fully recovered from the officers</p>	<p>Resolved</p>	<p>April 2024</p>

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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)
	<p>concerned officer has not been effected.</p> <p>In the circumstances, the accuracy and completeness of bank balance of Kshs.480,041,252 could not be confirmed.</p>			
Budgetary Control and Performance	<p>The statement of comparison of budget and actual amounts reflects final receipts budget of Kshs.765,167,190 and actual on comparable basis of Kshs.625,010,426 resulting to underfunding of Kshs.140,156,764 or 18 % of the budget. Similarly, the Program spent an amount of Kshs.287,262,162 out of the approved expenditure budget of Kshs.765,167,190, resulting in an under expenditure of Kshs.477,905,028 or 62% of the budget.</p> <p>The underfunding and underperformance affected the planned activities and may have</p>	<p>The project had a closing balance of KES 499,527,759.00 as at June 30,2023 which was carried over to the new financial year as balance carried forward as at 1st July 2023. Further, the project received actual receipts of Kshs. 268,149,038.00 during the FY 2023/24 and actual expenditure was KES 678,199,675.00 against budget of KES 699,620,460, resulting in a 97% absorption of budget in the FY 2023/24 as per the submitted signed FS and project report.</p>	Resolved	September 2023

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<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
	impacted negatively on service delivery to the public.			
Slow Disbursement of Grant Funds	<p>The funding summary paragraph 2.7 indicates that the project is for a duration of three (3) years from 01 July, 2021 to 30, June 2024 with an approved budget of USD.15,733,821 equivalent to Kshs.1,702,378,631. However, as at 30 June, 2023 disbursements of USD.5,707,980 equivalent to Kshs.617,595,951 had not been received.</p> <p>In the circumstances, the Program, which has only one year remaining, may not absorb the entire amount of USD.15,733,821 equivalent to Kshs.1,702,378,631 thereby not achieving the objectives of reducing new HIV, STI and viral hepatitis infections, reducing morbidity and mortality due to HIV, scaling up treatment of STIs and HCV and increasing access to ART treatment.</p>	<p>It is true that disbursement of Ksh 617,595,951 equivalent to USD 5,707,980 were not received during the period. The amount was retained at the National Treasury and reprogrammed to cater for procurement of commodities (ARVs Test kits &amp; condom) through KEMSA. Attached reprogrammed budget</p>	Resolved	September 2023

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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)
Pending Bills	<p>Analysis of Pending Bills as disclosed in Annex 4a indicates that the Project had pending bills totalling Kshs.24,398,008 as at 30 June,2023. However, Management has not explained why the bills were not settled during the year under review.</p> <p>Failure to settle bills in the year for which they relate may adversely affect the implementation of the subsequent year's budgeted programs as the pending bills form a first charge to that year's budget provision.</p>	<p>It is true there were pending bill amounting to Ksh 24,398,008 by the end of June 2023 caused by delayed surrendering of documents for payment processing. Upon surrendering of the documents all the pending bills were paid less Vat</p>	Resolved	May 2024
Long Outstanding Imprest and Advances	<p>The statement of financial assets reflects imprests and advances of Kshs.330,000 as disclosed in Note 6 to the financial statements and which relates to an imprest advanced in 2018. This is contrary to Regulation 93(5) of the Public Finance Management (National Government) Regulations, 2015, which states that a holder of temporary imprests shall account or surrender the imprest with seven working days after returning to duty station.</p>	<p>The imprest not surrendered Kshs 330.000 relates to an officer who was robbed while travelling on duty in Marsabit County. The matter was referred to the Director of Criminal Investigations for investigation and currently the case is in court.The matter was discussed by the Public Accounts</p>	Not Resolved	December 2024

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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)
	In the circumstances, Management was in breach of the law and the recoverability of the imprest amount of Ksh.330,000 could not be confirmed.	Committee (PAC) in its sitting held on 25 <sup>th</sup> November 2021. The Ministry awaits the recommendations		
Lack of an Asset Register		The State Principal Recipient (PR), The National Treasury, has engaged a consultant to consolidate all assets procured by Global Fund in all facilities in the 47 counties and hence this is work in progress.	Not Resolved	December 2024
Non-Existent Peer Educators	The statement of receipts and payments reflects purchase of goods and services amount of Kshs. 214,469,558 as disclosed in Note 4 to the financial statements. The amount includes training payments of Kshs. 188,179,362 out of which Kshs. 11,112,000 was spent on peer educators for stipends and airtime. However, field verification revealed	It is true there were peer educators in four facilities who were not on site. Peer educators are PLHIV who use their experiences to provide psychosocial support and fight stigma in their respective communities at facility and community level.	Resolved	May 2024

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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)
	<p>that peer educators in four (4) facilities were not existent and were missing from the facilities employees' records.</p> <p>In the circumstances, the effectiveness of internal controls on management of peer educators could not be confirmed.</p>	<p>The peer educators were in the field conducting defaulter tracing.</p>		

.....  
**Name**  
**Principal Secretary/  
 Chief Officer**

*DR. ROSE WAKARA*  
 .....  
**Name**  
**Project Coordinator**

**Annex 2: Variance explanations - Comparative Budget and Actual Amounts for Current FY 2023/2024**

<b>Receipts/Payments Item</b>	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilization Difference</b>	<b>% of Utilization</b>
	<b>A</b>	<b>c=a+b</b>	<b>D</b>	<b>e=c-d</b>	<b>f=d/c %</b>
<b>Receipts</b>					
Available cash from previous period	499,197,759	499,197,759	499,197,759	-	100%
Proceeds from domestic and foreign grants	699,620,460	699,620,460	263,121,800	546,878,200	78%
Miscellaneous receipts	-	-	5,011,573	(5,011,573)	
<b>Total Receipts</b>	<b>1,198,818,219</b>	<b>1,198,818,219</b>	<b>767,331,132</b>	<b>541,866,626</b>	<b>45%</b>
<b>Payments</b>					
Compensation to employees	60,278,759	60,278,759	60,278,759	-	100%
Purchase of goods and services	617,696,389	617,696,389	617,696,389	-	100%
<b>Total Payments</b>	<b>677,975,148</b>	<b>677,975,148</b>	<b>677,975,148</b>	<b>-</b>	<b>-</b>

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**Annex 4a: Analysis of Pending Bill**

<b>UPPLIER OF GOOD OR SERVICES</b>	<b>DATE CONTRACTED</b>	<b>ORIGINAL AMOUNT</b>	<b>AMOUNT PAID TO DATE</b>	<b>OUTSTANDING BALANCE CURRENT YEAR</b>	<b>COMMENT</b>
Head Nascop	4/6/2024	23,480.00	-	23,480.00	
Head Nascop	4/6/2024	28,480.00	-	28,480.00	
Head Nascop	4/6/2024	28,480.00	-	28,480.00	
Head Nascop	4/6/2024	28,480.00	-	28,480.00	
Head Nascop	4/6/2024	25,980.00	-	25,980.00	
Head Nascop	4/6/2024	28,480.00	-	28,480.00	
Head Nascop	4/6/2024	28,480.00	-	28,480.00	
Head Nascop	4/6/2024	28,480.00	-	28,480.00	
Head Nascop	4/6/2024	28,480.00	-	28,480.00	
Head Nascop	4/6/2024	28,480.00	-	28,480.00	
Head Nascop	4/6/2024	28,480.00	-	28,480.00	
Head Nascop	4/6/2024	24,500.00	-	24,500.00	
Head Nascop	4/6/2024	27,980.00	-	27,980.00	
Head Nascop	4/6/2024	28,480.00	-	28,480.00	
Head Nascop	4/6/2024	28,480.00	-	28,480.00	
Head Nascop	4/6/2024	28,480.00	-	28,480.00	
Head Nascop	4/6/2024	20,000.00	-	20,000.00	
Head Nascop	4/6/2024	28,480.00	-	28,480.00	
Head Nascop	4/6/2024	27,980.00	-	27,980.00	
Head Nascop	19/06/2024	99,000.00	-	99,000.00	
Deaf center kwale	3/6/2024	100,000.00	-	100,000.00	
The Marvel place	4/6/2024	107,800.00	-	107,800.00	
Head Nascop	17/11/2023	27,129.00	-	27,129.00	
Head Nascop	23/5/2024	65,100.00	-	65,100.00	

**GLOBAL FUND -TO CONTRIBUTE TO ACHIEVING VISION 2030 THROUGH UNIVERSAL ACCESS TO COMPREHENSIVE HIV PREVENTION, TREATMENT AND CARE -KEN-H-TNT-NO.2065-THE MINISTRY OF HEALTH**

***Annual Report and Financial Statements for the financial year ended June 30, 2024.***

<b>UPPLIER OF GOOD OR SERVICES</b>	<b>DATE CONTRACTED</b>	<b>ORIGINAL AMOUNT</b>	<b>AMOUNT PAID TO DATE</b>	<b>OUTSTANDING BALANCE CURRENT YEAR</b>	<b>COMMENT</b>
Head Nascop	23/10/2023	118,440.00	-	118,440.00	
Head Nascop	4/4/2024	126,000.00	-	126,000.00	
Head Nascop	11/4/2024	122,000.00	-	122,000.00	
Head Nascop	27/05/2024	358,400.00	-	358,400.00	
Head Nascop	10/10/2023	16,200.00	-	16,200.00	
Head Nascop	14/11/2023	51,800.00	-	51,800.00	
RH DEVANI	1/6/2024	26,598.00	-	26,598.00	
RH DEVANI	1/6/2024	582,904.00	-	582,904.00	
RH DEVANI	1/6/2024	56,024.00	-	56,024.00	
RH DEVANI	1/6/2024	112,188.00	-	112,188.00	
RH DEVANI	1/6/2024	76,864.00	-	76,864.00	
RH DEVANI	1/6/2024	255,517.00	-	255,517.00	
RH DEVANI	1/6/2024	93,655.00	-	93,655.00	
RH DEVANI	1/6/2024	48,770.00	-	48,770.00	
RH DEVANI	1/6/2024	12,196.00	-	12,196.00	
RH DEVANI	1/6/2024	499,738.00	-	499,738.00	
RH DEVANI	1/6/2024	880,531.00	-	880,531.00	
RH DEVANI	1/6/2024	456,300.00	-	456,300.00	
RH DEVANI	1/6/2024	159,166.00	-	159,166.00	
RH DEVANI	1/6/2024	29,345.00	-	29,345.00	
RH DEVANI	1/6/2024	74,220.00	-	74,220.00	
RH DEVANI	1/6/2024	85,045.00	-	85,045.00	
RH DEVANI	1/6/2024	60,732.00	-	60,732.00	
RH DEVANI	1/6/2024	16,231.00	-	16,231.00	
RH DEVANI	1/6/2024	256,207.00	-	256,207.00	
RH DEVANI	1/6/2024	26,352.00	-	26,352.00	

**GLOBAL FUND -TO CONTRIBUTE TO ACHIEVING VISION 2030 THROUGH UNIVERSAL ACCESS TO COMPREHENSIVE HIV PREVENTION, TREATMENT AND CARE -KEN-H-TNT-NO.2065-THE MINISTRY OF HEALTH**  
**Annual Report and Financial Statements for the financial year ended June 30, 2024.**

<b>UPPLIER OF GOOD OR SERVICES</b>	<b>DATE CONTRACTED</b>	<b>ORIGINAL AMOUNT</b>	<b>AMOUNT PAID TO DATE</b>	<b>OUTSTANDING BALANCE CURRENT YEAR</b>	<b>COMMENT</b>
RH DEVANI	1/6/2024	45,579.00	-	45,579.00	
RH DEVANI	1/6/2024	22,503.00	-	22,503.00	
RH DEVANI	1/6/2024	142,283.90	-	142,283.90	
Palisades Limited	10/5/2024	120,000.00	-	120,000.00	
Mavvel Limited	4/6/2024	88,724.00	-	88,724.00	
M/s Jumbo Hilltop Lodges Kwale Ltd	17/03/2023	240,000.00	-	240,000.00	
M/s The Gific Hotel	14/05/2023	217,800.00	-	217,800.00	
Rumad Investment Ltd	5/3/2024	208,000.00	-	208,000.00	
Wise Travel	31/05/2024	405,200.00	-	405,200.00	
Hotel Rio	26/05/2023	60,000.00	-	60,000.00	
Hotel Rio	16/05/2023	15,000.00	-	15,000.00	
Star Wood International Ltd	15/07/2023	288,000.00	-	288,000.00	
Telcy Tours & Travel	24/11/2023	155,945.00	-	155,945.00	
Darajani Hotel	26/06/2023	130,000.00	-	130,000.00	
Kenya School of Government (Mombasa)	7/6/2024	1,696,500.00	-	1,696,500.00	
County Green Hotel	17/07/2023	114,400.00	-	114,400.00	
Beisa Hotel Ltd	14/07/2023	400,000.00	-	400,000.00	
Maxland Hotel	23/03/2023	138,200.00	-	138,200.00	
Telcy Tours & Travel	19/05/2023	64,890.00	-	64,890.00	
Hotel Rio	21/06/2023	78,720.00	-	78,720.00	
M/s Longrock Tours & Travel Ltd	24/05/2024	58,700.00	-	58,700.00	
Telcy Tours & Travel	16/03/2023	26,787.00	-	26,787.00	
Rift Valley Hills Resort	17/07/2023	400,000.00	-	400,000.00	

**GLOBAL FUND -TO CONTRIBUTE TO ACHIEVING VISION 2030 THROUGH UNIVERSAL ACCESS TO COMPREHENSIVE HIV PREVENTION, TREATMENT AND CARE -KEN-H-TNT-NO.2065-THE MINISTRY OF HEALTH**  
***Annual Report and Financial Statements for the financial year ended June 30, 2024.***

<b>UPPLIER OF GOOD OR SERVICES</b>	<b>DATE CONTRACTED</b>	<b>ORIGINAL AMOUNT</b>	<b>AMOUNT PAID TO DATE</b>	<b>OUTSTANDING BALANCE CURRENT YEAR</b>	<b>COMMENT</b>
Western Star Hotel Ltd	27/06/2023	145,600.00	-	145,600.00	
Chanti Ventures Ltd	26/06/2023	130,000.00	-	130,000.00	
Sand & Rock Resort Hotel	17/07/2023	130,000.00	-	130,000.00	
Palisades Limited	10/5/2023	120,000.00	-	120,000.00	
Isiolo Land Mark Hotel	3/6/2023	125,000.00	-	125,000.00	
The Quill	25/06/2023	114,400.00	-	114,400.00	
Kenya Priatric Association	18/04/2024	157,500.00		157,500.00	
Prinias Hotel	28/06/2023	130,000.00	-	130,000.00	
Wajir Palace Hotel	25/06/2023	122,200.00	-	122,200.00	
elaby gs	21/06/2024	88,000.00		88,000.00	
elaby gs	21/06/2024	88,000.00	-	88,000.00	
Head Nascop	22/12/2023	226,400.00	-	226,400.00	
		<b>12,186,463.90</b>	-	<b>12,186,463.90</b>	

**Annex 4a: Analysis of Pending Bill**

**Annex 9: 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 2024
- iii.Board of Survey Report
- iv.Special Deposit Account(s) reconciliation statement(s)
- v.GOK IFMIS comparison Trial Balance (*Where applicable*)

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RECONCILIATION AS AT: 6/30/2024

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Bank Code	COOPKES01
Bank Account No	01141696726200
Bank Name	Co-Op GRANT NO KEN-H-TNT

Balance as per Cash Book:	85,314,097.13
Add: Credits in Cash Book not in Bank Statement: (Unpresented Cheques)	59,830,026.09
Less: Debits in Cash Book not in Bank Statement: (Uncredited Cheques)	0.00
Add: Differences in Bank:	59,830,026.09
Expected Balance as per bank statement:	145,144,123.22
Balance as per bank statement:	145,144,123.22

**Unpresented Cheques List**

Document No	Cheque No.	Transaction Date	Description	Amount
PVNAS2206		26-Jun-24	Being payment of PAYE for GF PMU for the month of	(1,141,869.00)
PVNAS2371		29-Jun-24	Being payment for conference facility for TOT meet	(145,732.75)
PVNAS2309		30-Jun-24	Being payment to the above for provision of confer	(213,104.75)
PVNAS2357		30-Jun-24	Being payment for conference facility for SIRI mee	(235,862.05)
PVNAS2352		30-Jun-24	Being payment for conference facility for TOT clin	(756,724.15)
PVNAS2355		30-Jun-24	Being conference services for HCW TOT in Tana Rive	(425,668.95)
PVNAS2348		30-Jun-24	Being payment for conference facility for KVP meet	(317,669.50)
PVNAS2350		30-Jun-24	Being payment for conference facility for HTS/PREP	(92,931.05)
PVNAS2358		30-Jun-24	Being payment for Airticket for 2 pax while attend	(66,200.00)
PVNAS2359		30-Jun-24	Being provision of advertisement of 2 vacant posit	(223,938.60)
PVNAS2356		30-Jun-24	Being payment for conference facility for AYP adol	(128,965.50)
PVNAS2354		30-Jun-24	Being payment for conference facility during KVP o	(71,120.70)
PVNAS2353		30-Jun-24	Being payment for Catering services at Afya annex	(137,931.05)
PVNAS2290		30-Jun-24	Being payment for conference facility for the abov	(323,275.85)
PVNAS2289		30-Jun-24	Being payment to the above for provision of confer	(112,068.95)
PVNAS2365		30-Jun-24	Being payment of conference facility during Couty	(120,689.65)
PVNAS2366		30-Jun-24	Being payment for catering services during health	(38,793.10)
PVNAS2367		30-Jun-24	Being payment for conference facility during KVP	(64,655.15)
PVNAS2368		30-Jun-24	Being payment for 2 days conference facility for K	(126,724.15)
PVNAS2369		30-Jun-24	Being payment for Airticket for 2 pax while attend	(20,830.00)
PVNAS2370		30-Jun-24	Being payment for conference facility for HTS/PREP	(90,762.69)
PVNAS2372		30-Jun-24	Being payment for conference facility for HIV test	(74,137.95)

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RECONCILIATION AS AT: 6/30/2024

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PVNAS2373		30-Jun-24	Being Payment for the above for provision of confe	(940,000.00)
PVNAS2374		30-Jun-24	Being payment for conference facility for HTS/PREP	(95,689.65)
PVNAS2375		30-Jun-24	Being Payment for conference facility while traini	(260,186.45)
PVNAS2376		30-Jun-24	Being payment for conference facility for HTS/PREP	(79,008.60)
PVNAS2377		30-Jun-24	Being payment for conference facility as per the a	(99,137.95)
PVNAS2378		30-Jun-24	Being Pyament forcatering services while conducti	(116,379.30)
PVNAS2379		30-Jun-24	Being payment for conference facilities for traini	(149,110.15)
PVNAS2380		30-Jun-24	Being payment to the above for provision of confer	(84,745.75)
PVNAS2381		30-Jun-24	Being payment for Catering services at Afya annex	(67,423.70)
PVNAS2382		30-Jun-24	Being payment for conference facility for pediatri	(152,586.20)
PVNAS2383		30-Jun-24	Being Payment for the above for provision of confe	(553,448.30)
PVNAS2384		30-Jun-24	Being payment for ICPAK conference and Registartio	(321,200.00)
PVNAS2385		30-Jun-24	Being payment for Airticket while attending HIV s	(675,700.00)
PVNAS2386		30-Jun-24	Being Air ticket fees while travelling to Mander	(92,600.00)
PVNAS2387		30-Jun-24	Being payment for conference facility for HTS/PREP	(105,603.45)
PVNAS2388		30-Jun-24	Being payment for conference facility for training	(257,250.00)
PVNAS2304		30-Jun-24	Being payment for conference facility for behavio	(752,100.00)
PVNAS2412		30-Jun-24	Being payment for conference facility for regional	(129,310.35)
PVNAS2414		30-Jun-24	Being payment for conference for training of HCW A	(327,600.00)
PVNAS2415		30-Jun-24	Being payment Conference facility while conducting	(103,728.80)
PVNAS2413		30-Jun-24	Being payment for conference facility for IPC CME	(86,207.00)
PVNAS2112		30-Jun-24	Being payment for conference facility for the abov	(86,206.90)
JVNAS331		30-Jun-24	Transfer to Mpesa holding account	(20,858,348.00)
JVNAS332		30-Jun-24	Transfer to Mpesa holding account	(28,500,000.00)
PVNAS2230		29-May-24	Being payment of NHIF for GF PMU for the month of	(6,800.00)
<b>Total</b>				<b>(59,830,026.09)</b>

**Uncredited Cheques List**

Document No	Cheque No.	Transaction Date	Description	Amount
<b>Total</b>				

**Reconciling Items**

Document No	Cheque No.	Transaction Date	Description	Amount
PVNAS2177		05-Jun-24	Being payment to the above for provision of return	(149,500.00)
PVNAS2342		05-Jun-24	Being Payment to the above for provision of confre	(377,155.15)
JVNAS326		11-Jun-24	Transfer to Mpesa holding account	(68,110,600.00)
PVNAS2418		11-Jun-24	Being payment to the above for provision of confre	(181,525.45)
PVNAS2225		15-Jun-24	Being payment to the above for provision of confre	(139,396.55)

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RECONCILIATION AS AT: 6/30/2024

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PVNAS2228	18-Jun-24	Being payment to the above for provision of confre	(348,315.45)
PVNAS2180	19-Jun-24	Being payment to the above for provision of confre	(255,864.45)
PVNAS2222	19-Jun-24	Being payment to the above for provision of return	(733,810.00)
PVNAS2223	19-Jun-24	Being Payment to the above for provision of confre	(197,084.75)
PVNAS2224	19-Jun-24	Being payment to the above for provision of return	(234,240.00)
PVNAS2226	19-Jun-24	Being payment to the above for provision of confre	(320,694.95)
PVNAS2341	19-Jun-24	Being Payment to the above for provision of confre	(64,655.15)
PVNAS2339	19-Jun-24	Being payment to the above for provision of confre	(285,517.25)
PVNAS2338	19-Jun-24	Being Payment to the above for provision of confre	(814,913.80)
PVNAS2337	19-Jun-24	Being payment to the above for provision of confre	(154,482.75)
PVNAS2336	19-Jun-24	Being payment to the above for provision of confre	(86,440.76)
PVNAS2335	19-Jun-24	Being payment to the above for provision of confre	(241,379.30)
PVNAS2334	19-Jun-24	Being payment to the above for provision of confre	(165,517.25)
PVNAS2333	19-Jun-24	Being paymet to the above for provision of confren	(183,862.05)
PVNAS2362	19-Jun-24	Being payment to the above for provision of confre	(183,189.65)
PVNAS2343	19-Jun-24	Being payment to the above for provision of confre	(377,155.15)
PVNAS2343	19-Jun-24	Being payment to the above for provision of confre	377,155.15
PVNAS2332	21-Jun-24	Being payment to the above for provision of confre	(86,440.75)
PVNAS2331	21-Jun-24	Being payment to the above for provision of confre	(314,655.15)
PVNAS2330	21-Jun-24	Being payment to the above for provision of confre	(172,413.80)
PVNAS2329	21-Jun-24	Being payment to above for provision of conference	(378,414.65)
PVNAS2328	21-Jun-24	Being payment to the above for provision of confre	(379,310.35)
PVNAS2327	21-Jun-24	Being payment to the above for provision of confre	(258,620.70)
PVNAS2326	21-Jun-24	Being payment to above for provision of conference	(154,016.55)
PVNAS2325	21-Jun-24	Being payment to above for provision of conference	(104,390.20)
PVNAS2324	21-Jun-24	Being payment to the above for provision of confre	(104,741.40)
PVNAS2416	22-Jun-24	Being payment to the above for supply of Diseal fo	(849,296.00)
PVNAS2176	25-Jun-24	Being Payment to the above for provision of confre	(185,600.00)
PVNAS2207	25-Jun-24	Being payment to the above for provision of Cateri	(19,396.55)
PVNAS2178	25-Jun-24	Being payment to the above for provision of confre	(253,184.75)
PVNAS2411	25-Jun-24	Being payment of NSSF for GF PMU for the month of	(17,280.00)
PVNAS2176	25-Jun-24	Being Payment to the above for provision of confre	185,600.00
PVNAS2299	25-Jun-24	Being payment to the above for provision of confer	(160,000.00)
PVNAS2233	26-Jun-24	Being payment of Salaries and Gratuity for GF PMU	(4,158,202.00)
PVNAS2235	26-Jun-24	Being payment of NSSF for GF PMU for the month of	(17,280.00)
PVNAS2236	26-Jun-24	Being payment of NHIF for GF PMU for the month of	(6,800.00)

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RECONCILIATION AS AT: 6/30/2024

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JVNAS327	28-Jun-24	Transfer to Mpesa holding account	(30,800,000.00)
PVNAS2221	29-Jun-24	Being payment to the above for provision of confer	(86,206.90)
PVNAS2323	29-Jun-24	Being payment to the above for provision of confer	(145,732.75)
PVNAS2322	29-Jun-24	Being payment to the above for provision of confer	(167,586.20)
PVNAS2321	29-Jun-24	Being payment to the above for provision of confer	(103,448.30)
PVNAS2320	29-Jun-24	Being payment to the above for provision of confer	(142,370.70)
PVNAS2319	29-Jun-24	Being payment to above for provision of conference	(86,440.70)
PVNAS2318	29-Jun-24	Being payment to above for provision of conference	(274,568.95)
PVNAS2317	29-Jun-24	Being payment to the above for provision of confer	(735,177.95)
PVNAS2316	29-Jun-24	Being payment to the above for provision of confer	(97,155.15)
PVNAS2361	29-Jun-24	Being payment to the above for provision of confer	(147,844.85)
PVNAS2303	29-Jun-24	Being Payment for the above for provision of Confe	(132,000.00)
PVNAS2344	29-Jun-24	Being payment to the above for provision of confer	(165,948.30)
PVNAS2212	30-Jun-24	Being payment to the above for provision of confer	(80,718.30)
PVNAS2204	30-Jun-24	Being payment for conference facility for AYP APOC	(99,407.00)
PVNAS2179	30-Jun-24	Being payment to the above for provision of return	(77,600.00)
PVNAS2232	30-Jun-24	Being Payment for the above for provision of confe	(97,500.00)
PVNAS2220	30-Jun-24	Being payment for conference facility for Bio Beha	(754,310.35)
PVNAS2227	30-Jun-24	Being payment for conference facility for the abov	(100,000.00)
PVNAS2314	30-Jun-24	Being payment to the above for provision of confre	(135,172.40)
PVNAS2313	30-Jun-24	Being payment for provision of conference facility	(465,915.30)
PVNAS2312	30-Jun-24	Being conference package on training of three test	(143,620.70)
PVNAS2310	30-Jun-24	Being conferenece package during Annual workplan m	(427,661.00)
PVNAS2308	30-Jun-24	Being payment for conference facility for ADR in p	(772,413.80)
PVNAS2315	30-Jun-24	Being Payment for the above for provision of confe	(100,000.00)
PVNAS2347	30-Jun-24	Being payment of Conference facility for HCW from	(208,836.20)
PVNAS2300	30-Jun-24	Being payment for conference package during traini	(272,288.05)
PVNAS2346	30-Jun-24	Being Payment for the above for provision of confe	(387,931.05)
PVNAS2345	30-Jun-24	Being payment to the above for providing conferenc	(86,206.90)
PVNAS2307	30-Jun-24	Being payment to the above for provision of confer	(86,440.70)
PVNAS2340	30-Jun-24	Being Payment to the above for provision of confre	(297,801.70)
PVNAS2363	30-Jun-24	Being payment for conference facility for HTS/PREP	(112,068.95)
PVNAS2364	30-Jun-24	Being payment for conference facility during Preps	(92,931.05)
PVNAS2292	30-Jun-24	Being payment for conference facility county TOT &	(146,551.70)
PVNAS2295	30-Jun-24	Being payment for conference facility for the abov	(86,440.70)
PVNAS2286	30-Jun-24	BEING PAYMENT FOR CONFERENCE FACILITY DURING HIV	(869,918.70)

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RECONCILIATION AS AT: 6/30/2024

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TNTGFALBERT.KAMAU

PVNAS2288	30-Jun-24	Being conference package on training of three test	(720,258.60)
PVNAS2285	30-Jun-24	Being payment for conference facility county tot	(538,448.30)
PVNAS2306	30-Jun-24	Being payment to the above for provision of confer	(195,000.00)
PVNAS2302	30-Jun-24	Being payment for conference facility for annual H	(615,517.25)
PVNAS2349	30-Jun-24	Being payment to above for provision of conference	(306,864.40)
PVNAS2301	30-Jun-24	Being Payment for conference packackage for IPC CM	(86,206.90)
PVNAS2298	30-Jun-24	Being payment to the above for provision of confer	(108,915.20)
PVNAS2294	30-Jun-24	Being payment for conference facility county TOT &	(178,932.20)
PVNAS2305	30-Jun-24	BEING PAYMENT FOR CONFERENCE PACKAGE FOR ART VALID	(425,348.60)
PVNAS2293	30-Jun-24	Being payment for conference facility during Bio b	(499,394.40)
PVNAS2296	30-Jun-24	Being Payment for conference package on HCW traini	(724,137.95)
PVNAS2297	30-Jun-24	Being payment for conference facility for communit	(607,758.60)
PVNAS2287	30-Jun-24	Being payment for the above for provision of confe	(121,016.95)
PVNAS2389	30-Jun-24	Being payment for conference facility for IPC CME	(86,440.70)
PVNAS2291	30-Jun-24	Being payment for conference facility for C&T prog	(86,594.85)
PVNAS2111	30-Jun-24	Being payment to the above for provision of confer	(86,206.90)
PVNAS2417	30-Jun-24	Being payment to the above for supply of fuel for	(1,830,919.50)
JVNAS328	30-Jun-24	Bank charges for June 2024	(19,220.00)
JVNAS329	30-Jun-24	Interest Earned for June 2024	230,477.00
PVNAS2311	30-Jun-24	Being Payment to the above for provision of confre	(77,586.20)
PVNAS2350	30-Jun-24	Being payment for conference facility for HTS/PREP	92,931.05
PVNAS2229	29-May-24	Being payment of salaries to GF PMU for the month	(694,296.00)
PVNAS2231	29-May-24	Being payment of Paye for GF PMU for the month of	(292,933.00)
JVNAS196	14-Jul-23	Co-Op GRANT NO KEN-H-TNT	(1,233,680.00)
JVNAS196	14-Jul-23	Co-Op GRANT NO KEN-H-TNT	1,233,680.00
JVNAS202	30-Sep-23	Co-Op GRANT NO KEN-H-TNT	(15,400.00)
JVNAS202	30-Sep-23	Co-Op GRANT NO KEN-H-TNT	15,400.00
PVNAS1609	27-Dec-23	Confrences services for conducting county HTS/ Pre	(82,758.60)
PVNAS1609	27-Dec-23	Confrences services for conducting county HTS/ Pre	82,758.60
PVNAS1577	31-Dec-23	Infant Feeding in the context of HIV and Covid 19	(284,482.80)
PVNAS1578	31-Dec-23	conference Services for experts on infant feeding i	(213,793.10)
PVNAS1591	31-Dec-23	Confrence services Of expert Clients on Infant fee	(273,103.40)
PVNAS1591	31-Dec-23	Confrence services Of expert Clients on Infant fee	273,103.40
PVNAS1578	31-Dec-23	conference Services for experts on infant feeding i	213,793.10
PVNAS1577	31-Dec-23	Infant Feeding in the context of HIV and Covid 19	284,482.80
PVNAS0718	01-Nov-22	NET SALARIES OCTOBER 2022	(4,614,500.00)

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PVNAS0718		01-Nov-22	NET SALARIES OCTOBER 2022	4,614,500.00
JVNAS354		31-Dec-23	Bank Back	35,565.00
JVNAS354		31-Dec-23	Bank Back	(35,565.00)
JBN0000038		26-Jun-24	Housing Levy for June 2024	29,638.00
JBN0000038		26-Jun-24	Housing Levy for June 2024	(29,638.00)
PVNAS2219		30-Jun-24	Being payment of Housing Levy for GF PMU for the month of June 2024	(29,638.00)
JVNAS206		30-Sep-23	Bank charge	(0.20)
JVNAS208		30-Sep-23	Bank charges	(0.22)
JVNAS208		30-Sep-23	Bank charges	0.22
JVNAS206		30-Sep-23	Bank charge	0.20
JBN0000040		30-Jun-24	Bank Charges for for June 2024	0.01
JVNAS101		31-May-23	Unexplained Bank Comm	5,300.10
JVNAS101		31-May-23	Unexplained Bank Comm	(5,300.10)
JVNAS205		30-Sep-23	July bank backs	(19,900.00)
JVNAS205		30-Sep-23	July bank backs	19,900.00
<b>Total</b>				<b>(127,657,029.30)</b>

**Credits in Bank Statement not in Cash Book**

Document No	Cheque No.	Transaction Date	Description	Amount
<b>Total</b>				

**Debits in Bank Statement not in Cash Book**

Document No	Cheque No.	Transaction Date	Description	Amount
<b>Total</b>				

Prepared By: Accountant MOSE MAWLHE Date 30/06/2024

Checked By: Financial Accountant [Signature] Date 30/6/2024

Approved By: Chief Manager Finance ..... Date .....

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Bank Code	UTILITY
Bank Account No	
Bank Name	Safaricom Utility Account

Balance as per Cash Book:	1,055,684.00
Add: Credits in Cash Book not in Bank Statement: (Unpresented Cheques)	80,692,979.00
Less: Debits in Cash Book not in Bank Statement: (Uncredited Cheques)	-77,886,000.00
Add: Differences in Bank:	2,806,979.00
Expected Balance as per bank statement:	3,862,663.00
Balance as per bank statement:	3,862,663.00

**Unpresented Cheques List**

Document No	Cheque No.	Transaction Date	Description	Amount
PVNAS2419		28-Jun-24	Being payments for allowances while conducting dev	(22,480.00)
PVNAS1945		30-Jun-24	Being payment of allowances to participants during	(142,000.00)
PVNAS1946		30-Jun-24	Being payment of allowance to participant during C	(117,000.00)
PVNAS1947		30-Jun-24	Being payment of allowances to participants during	(255,500.00)
PVNAS1948		30-Jun-24	Being payment of allowance to participants during	(241,500.00)
PVNAS1949		30-Jun-24	Being payment of allowances to participants during	(719,900.00)
PVNAS1950		30-Jun-24	Being payment of allowances to participants during	(1,481,720.00)
PVNAS1956		30-Jun-24	Being payment of allowances to participants during	(90,000.00)
PVNAS1955		30-Jun-24	Being payment of allowances to participants during	(158,000.00)
PVNAS2105		30-Jun-24	Being payment of allowances to participants during	(1,659,000.00)
PVNAS2143		30-Jun-24	Being Payment of allowance to participants during	(392,980.00)
PVNAS2131		30-Jun-24	Being payment of allowance to participants during	(49,480.00)
PVNAS2132		30-Jun-24	Being payment of allowance to participants during	(49,320.00)
PVNAS2133		30-Jun-24	Being Payment of allowance to participants during	(636,080.00)
PVNAS2145		30-Jun-24	Being payment of allowance to participantd during	(286,440.00)
PVNAS2146		30-Jun-24	Being payment for allowance while conducting Couns	(66,160.00)
PVNAS2147		30-Jun-24	Being payment of allowance to participants during	(58,360.00)
PVNAS2148		30-Jun-24	Being payment of allowance to participants during	(297,500.00)
PVNAS2149		30-Jun-24	Being payment of allowances to participants during	(478,100.00)
PVNAS2150		30-Jun-24	Being Payment of allowance to participants during	(54,100.00)
PVNAS2135		30-Jun-24	Being paymet of allowances to participants during	(45,360.00)
PVNAS2136		30-Jun-24	Being payment of Allowances to participant during	(120,000.00)

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PVNAS2137		30-Jun-24	Being payment of allowances to participants during	(52,440.00)
PVNAS2130		30-Jun-24	Being payment of allowance to participants during	(41,840.00)
PVNAS2144		30-Jun-24	Being payment of allowances to participants during	(1,609,200.00)
PVNAS2115		30-Jun-24	Being payment of allowances to participants during	(44,560.00)
PVNAS2114		30-Jun-24	Being payment of allowance to participants during	(1,222,420.00)
PVNAS2113		30-Jun-24	Being payment of allowances to participants during	(2,926,400.00)
PVNAS2120		30-Jun-24	Being Payment of allowance to participants during	(54,100.00)
PVNAS2124		30-Jun-24	Being Payment of allowance to participants during	(69,120.00)
PVNAS2121		30-Jun-24	Being Payment of allowance to participants during	(67,860.00)
PVNAS2122		30-Jun-24	Being Payment of allowance to participants during	(54,100.00)
PVNAS2123		30-Jun-24	Being Payment of allowance to participants during	(50,880.00)
PVNAS2126		30-Jun-24	Being Payment to participants during County TOTs o	(860,160.00)
PVNAS2129		30-Jun-24	Being payment of allowance to participants during	(56,360.00)
PVNAS2119		30-Jun-24	Being payment of stipend to reserach assistants an	(1,366,500.00)
PVNAS2117		30-Jun-24	Being payment of allowances to participants during	(110,600.00)
PVNAS2116		30-Jun-24	Being payment of allowances to participants during	(119,700.00)
PVNAS2134		30-Jun-24	being payment to stipends to Cupoun managers and N	(3,584,000.00)
PVNAS2118		30-Jun-24	Being payment of allowances to participants during	(126,700.00)
PVNAS2214		30-Jun-24	Being payment for CME HCW in referral clinics on p	(244,000.00)
PVNAS2213		30-Jun-24	Being payment of allowance to participant during c	(378,700.00)
PVNAS2210		30-Jun-24	Being payment of Allowance to participants during	(91,800.00)
PVNAS2168		30-Jun-24	Being Payment of allowance to participants during	(67,860.00)
PVNAS2125		30-Jun-24	Being payment of allowances to KP site directors	(450,000.00)
PVNAS2127		30-Jun-24	Being Payment of allowances to participants during	(368,760.00)
PVNAS2217		30-Jun-24	Being payment to participants during IPC CME train	(108,200.00)
PVNAS2154		30-Jun-24	Being Payment of allowance to participants during	(667,160.00)
PVNAS2155		30-Jun-24	Being payment for allowance while conducting IPC s	(50,000.00)
PVNAS2156		30-Jun-24	Being Payment of allowance to participants during	(371,800.00)
PVNAS2158		30-Jun-24	Being payment of allowances to participants who mi	(86,000.00)
PVNAS2157		30-Jun-24	Being payment of allowances to participants during	(81,600.00)
PVNAS2138		30-Jun-24	Being payment of allowance to participants during	(283,200.00)
PVNAS2139		30-Jun-24	Being Payment of allowance to participants during	(50,000.00)
PVNAS2140		30-Jun-24	Being payment of allowance to participants during	(142,000.00)
PVNAS2208		30-Jun-24	Being payment of allowance to participants during	(44,720.00)
PVNAS2141		30-Jun-24	Being payment of allowances to participants during	(910,520.00)
PVNAS2142		30-Jun-24	Being Payment of allowance to participants during	(345,240.00)

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PVNAS2196		30-Jun-24	Being payment of allowance to participants during	(1,382,760.00)
PVNAS2197		30-Jun-24	Being Payment of allowance to participants during	(50,880.00)
PVNAS2198		30-Jun-24	Being Payment of allowance to participants during	(51,860.00)
PVNAS2199		30-Jun-24	Being payment for allowance while conducting IPC s	(111,200.00)
PVNAS2200		30-Jun-24	Being Payment of allowance to participants during	(111,200.00)
PVNAS2201		30-Jun-24	Being payment for allowance while conducting IPC s	(111,200.00)
PVNAS2202		30-Jun-24	Being payment to participant during Training on FP	(893,400.00)
PVNAS2203		30-Jun-24	Being payment of allowances to participants during	(743,920.00)
PVNAS2205		30-Jun-24	Being payment of allowances to participants during	(921,400.00)
PVNAS2211		30-Jun-24	Being payment of allowance to participants during	(1,344,980.00)
PVNAS2216		30-Jun-24	Being payment of allowances to Paralegals, Peer ed	(2,002,358.00)
PVNAS2237		30-Jun-24	Being payment of allowances to research assitants	(12,227,500.00)
PVNAS2166		30-Jun-24	Being Payment of allowance to participants during	(53,120.00)
PVNAS2153		30-Jun-24	Being Payment of allowance to participants during	(605,480.00)
PVNAS2172		30-Jun-24	Being Payment of allowance to participants during	(69,985.00)
PVNAS2165		30-Jun-24	being payment to participants during early warning	(27,200.00)
PVNAS2167		30-Jun-24	Being Payment of allowance to participants during	(54,100.00)
PVNAS2170		30-Jun-24	Being Payment of allowance to participants during	(44,800.00)
PVNAS2171		30-Jun-24	Being Payment of allowance to participants during	(53,120.00)
PVNAS2173		30-Jun-24	Being Payment of allowance to participants during	(54,100.00)
PVNAS2174		30-Jun-24	Being payment of allowances to participants during	(166,000.00)
PVNAS2175		30-Jun-24	Being payment of allowances to participants during	(176,000.00)
PVNAS2151		30-Jun-24	Being Payment of allowance to participants during	(58,020.00)
PVNAS2152		30-Jun-24	Being payment of allowance to participants during	(1,269,060.00)
PVNAS2181		30-Jun-24	Being payments for allowances while conducting dev	(24,480.00)
PVNAS2182		30-Jun-24	Being Payment of allowance to participants during	(595,100.00)
PVNAS2183		30-Jun-24	Being Payment of allowance to participants during	(712,600.00)
PVNAS2184		30-Jun-24	Being Payment of allowance to participants during	(781,700.00)
PVNAS2185		30-Jun-24	Being Payment of allowance to participants during	(107,200.00)
PVNAS2186		30-Jun-24	Being payment for allowance while conducting IPC s	(45,000.00)
PVNAS2187		30-Jun-24	Being payment to participant who missed during Key	(84,000.00)
PVNAS2188		30-Jun-24	Being Payment of allowance to participants during	(76,720.00)
PVNAS2189		30-Jun-24	Being Payment of allowance to participants during	(88,000.00)
PVNAS2190		30-Jun-24	Being payment of allowances to participant during	(1,219,800.00)
PVNAS2191		30-Jun-24	Being payment for transport refund for sensitizati	(245,200.00)
PVNAS2192		30-Jun-24	Being payment of allowance to participants during	(56,700.00)
PVNAS2193		30-Jun-24	Being payment for transport refund for sensitizati	(78,000.00)

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PVNAS2194		30-Jun-24	Being Payment of allowance to participants during	(432,320.00)
PVNAS2195		30-Jun-24	Being payment of allowance to participants from As	(1,243,000.00)
PVNAS2209		30-Jun-24	Being Payment of allowance to participants during	(45,000.00)
PVNAS2215		30-Jun-24	Being payment of allowance to participants during	(43,120.00)
PVNAS2159		30-Jun-24	Being payment to participants during IPC CME train	(100,800.00)
PVNAS2160		30-Jun-24	Being payment to participants during IPC CME train	(45,000.00)
PVNAS2161		30-Jun-24	Being payment for allowance while conducting IPC s	(50,000.00)
PVNAS2162		30-Jun-24	Being payment of allowance to participant during I	(107,200.00)
PVNAS2164		30-Jun-24	Being payment of allowances to participants during	(870,420.00)
PVNAS2238		30-Jun-24	Being payment for allowance while conducting IPC s	(48,000.00)
PVNAS2239		30-Jun-24	Being payment of allowances to participants during	(592,900.00)
PVNAS2240		30-Jun-24	Being payment of allowances to participant during	(102,000.00)
PVNAS2241		30-Jun-24	Being payment of allowance to participant during C	(87,400.00)
PVNAS2242		30-Jun-24	Being payment of allowance to participant during C	(142,000.00)
PVNAS2243		30-Jun-24	Being payment of allowances to participants during	(142,600.00)
PVNAS2244		30-Jun-24	Being payment of allowance to participant during C	(118,000.00)
PVNAS2245		30-Jun-24	Being payment of allowances to participants during	(706,100.00)
PVNAS2246		30-Jun-24	Being payment of allowances to participants during	(777,300.00)
PVNAS2248		30-Jun-24	Being payment of allowance to participant during C	(166,000.00)
PVNAS2249		30-Jun-24	Being payment of allowance to participant during C	(111,000.00)
PVNAS2250		30-Jun-24	Being payment of allowances to participant during	(136,280.00)
PVNAS2251		30-Jun-24	Being payment of allowance to participant during C	(166,000.00)
PVNAS2253		30-Jun-24	Being payment of allowance to participants during	(311,500.00)
PVNAS2254		30-Jun-24	Being payment of allowance to participants during	(380,760.00)
PVNAS2255		30-Jun-24	Being payment of allowances to participants during	(53,900.00)
PVNAS2257		30-Jun-24	Being payment of allowances to participants during	(670,500.00)
PVNAS2258		30-Jun-24	Being Payment of allowance to participants during	(377,300.00)
PVNAS2259		30-Jun-24	Being Payment of allowance to participants during	(375,340.00)
PVNAS2260		30-Jun-24	Being payment of Allowance to participants during	(105,200.00)
PVNAS2261		30-Jun-24	Being payment of allowances during HTS Counsellors	(56,400.00)
PVNAS2262		30-Jun-24	Being payment of allowances to participants during	(847,440.00)
PVNAS2263		30-Jun-24	Being Payment of allowance to participants during	(56,310.00)
PVNAS2264		30-Jun-24	Being Payment of allowance to participants during	(50,880.00)
PVNAS2265		30-Jun-24	Being Payment of allowance to participants during	(54,100.00)
PVNAS2266		30-Jun-24	Being payment of allowance to participants during	(1,841,760.00)
PVNAS2267		30-Jun-24	Being payment of allowances to participants during	(3,839,400.00)
PVNAS2268		30-Jun-24	Being Payment of allowance to participants during	(108,200.00)

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PVNAS2269		30-Jun-24	Being payment of allowance to participants during	(168,000.00)
PVNAS2270		30-Jun-24	Being Payment of allowance to participants during	(365,260.00)
PVNAS2271		30-Jun-24	Being payment of allowance to participants during	(1,608,800.00)
PVNAS2272		30-Jun-24	Being Payment of allowance to participants during	(51,746.00)
PVNAS2273		30-Jun-24	Being Payment of allowances to participants during	(607,400.00)
PVNAS2274		30-Jun-24	Being payment of allowances to participants for BB	(62,300.00)
PVNAS2275		30-Jun-24	Being payment of allowance to participants during	(5,727,200.00)
PVNAS2276		30-Jun-24	Being Payment of allowance to participants during	(604,160.00)
PVNAS2277		30-Jun-24	Being payment of allowance to participants during	(302,260.00)
PVNAS2278		30-Jun-24	Being payment of allowances to participants during	(135,260.00)
PVNAS2279		30-Jun-24	Being Payment of allowance to participants during	(549,800.00)
PVNAS2280		30-Jun-24	Being Payment of allowance to participants during	(415,040.00)
PVNAS2281		30-Jun-24	Being payment of allowances to participants during	(654,880.00)
PVNAS2282		30-Jun-24	Being payment of allowances to participants during	(65,600.00)
PVNAS2284		30-Jun-24	Being payment of allowances to participants during	(1,106,560.00)
PVNAS2163		30-Jun-24	Being payment for allowance while conducting IPC s	(40,000.00)
PVNAS2360		30-Jun-24	Being Payment of allowance to participants during	(601,520.00)
PVNAS2410		30-Jun-24	Being payments for allowances while conducting dev	(24,480.00)
PVNAS2409		30-Jun-24	Being payments for allowances while conducting dev	(24,480.00)
PVNAS2408		30-Jun-24	Being payments for allowances while conducting dev	(24,980.00)
PVNAS2407		30-Jun-24	Being payments for allowances while conducting dev	(23,980.00)
PVNAS2406		30-Jun-24	Being payments for allowances while conducting dev	(26,480.00)
PVNAS2405		30-Jun-24	Being payments for allowances while conducting dev	(27,980.00)
PVNAS2404		30-Jun-24	Being payments for allowances while conducting dev	(25,980.00)
PVNAS2403		30-Jun-24	Being payment of allowance to participant during H	(25,480.00)
PVNAS2402		30-Jun-24	Being payments for allowances while conducting dev	(24,480.00)
PVNAS2401		30-Jun-24	Being payments for allowances while conducting dev	(24,480.00)
PVNAS2400		30-Jun-24	Being payment to participants during HRG & medical	(44,000.00)
PVNAS2399		30-Jun-24	Being payments for allowances while conducting dev	(24,480.00)
PVNAS2398		30-Jun-24	Being payments for allowances while conducting dev	(14,240.00)
PVNAS2397		30-Jun-24	Being payments for allowances while conducting dev	(24,480.00)
PVNAS2396		30-Jun-24	Being payments for allowances while conducting dev	(25,980.00)
PVNAS2395		30-Jun-24	Being payments for allowances while conducting dev	(27,480.00)
PVNAS2394		30-Jun-24	Being payments for allowances while conducting dev	(28,480.00)
PVNAS2393		30-Jun-24	Being payment of allowances to participants during	(53,900.00)
PVNAS2392		30-Jun-24	Being payment of allowances to participants during	(131,040.00)
PVNAS2391		30-Jun-24	Being payment of allowances to participants during	(50,400.00)

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PVNAS2390		30-Jun-24	Being payment of allowances to participants during	(259,000.00)
PVNAS2128		30-Jun-24	Being Payment of allowance to participants during	(51,860.00)
			<b>Total</b>	<b>(80,692,979.00)</b>

## Uncredited Cheques List

Document No	Cheque No.	Transaction Date	Description	Amount
JVNAS348		30-Jun-24	Transfer from MMF Account	77,800,000.00
JVNAS351		30-Jun-24	Declined amount for Golompo Ahmed	86,000.00
			<b>Total</b>	<b>77,886,000.00</b>

## Reconciling Items

Document No	Cheque No.	Transaction Date	Description	Amount
PVNAS2081		04-Jun-24	Being payment of allowances to participant during	(747,600.00)
PVNAS2082		04-Jun-24	Being Payment to participant during Biannual couns	(54,400.00)
PVNAS2083		04-Jun-24	Being payment of allowances to participant during	(896,400.00)
PVNAS2084		04-Jun-24	Being payment of allowances to participant during	(765,900.00)
PVNAS2086		04-Jun-24	Being payment of allowances to participant during	(720,500.00)
PVNAS2087		04-Jun-24	Being payment of allowances to participant during	(673,700.00)
PVNAS1927		05-Jun-24	Being payment of allowances during the county led	(252,840.00)
PVNAS1926		05-Jun-24	Being payment of allowances during the county led	(261,800.00)
PVNAS1954		05-Jun-24	Being payment of allowances during the county led	(276,780.00)
PVNAS2079		05-Jun-24	Being Payment to participant during Biannual couns	(28,120.00)
PVNAS2080		05-Jun-24	Being payment of allowances during the county led	(291,800.00)
PVNAS2077		05-Jun-24	Being Payment to participant during Biannual couns	(52,340.00)
PVNAS1933		06-Jun-24	Being payment of allowances to participant during	(720,200.00)
PVNAS2034		06-Jun-24	Being Payment of allowance to participants during	(226,800.00)
PVNAS2049		06-Jun-24	Being Payment of allowance to participants during	(256,200.00)
PVNAS2050		06-Jun-24	Being payment allowances to participant during spo	(256,200.00)
PVNAS2051		06-Jun-24	Being payment of allowance to participant during D	(3,458,800.00)
PVNAS2054		06-Jun-24	Being Payment of allowance to participant during S	(325,500.00)
PVNAS2055		06-Jun-24	Being Payment for allowances to participant during	(2,745,600.00)
PVNAS2057		06-Jun-24	Being Payment of allowances for participant During	(498,400.00)
PVNAS2058		06-Jun-24	Being paymet of allowances to participant During R	(304,560.00)
PVNAS2059		06-Jun-24	Being payment of allowances to participant during	(461,300.00)
PVNAS2060		06-Jun-24	Being payment of Allowances during BBS in Nakuru a	(337,540.00)
PVNAS2061		06-Jun-24	Being Payment of allowance to participants during	(243,600.00)
PVNAS2062		06-Jun-24	Being Payment of allowances for participant During	(512,400.00)
PVNAS2063		06-Jun-24	Being Payment of allowance to participants during	(172,200.00)

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PVNAS2064		06-Jun-24	Being Payment of allowance to participants during	(323,400.00)
PVNAS2065		06-Jun-24	Being Payment of allowance to participants during	(256,200.00)
PVNAS2066		06-Jun-24	Being paymet of allowances to participants during	(60,820.00)
PVNAS2078		06-Jun-24	Being paymet of allowances to participants during	(53,120.00)
PVNAS2102		06-Jun-24	Being Payment of allowance to participants during	(180,600.00)
PVNAS2096		06-Jun-24	Being payment of stipend to research assisstants f	(7,011,000.00)
PVNAS1934		07-Jun-24	Being payment of allowances to participant during	(650,100.00)
PVNAS1935		07-Jun-24	Being payment of allowance to participants during	(486,500.00)
PVNAS1944		07-Jun-24	Being Payment of allowances to participants during	(2,200,150.00)
PVNAS2052		07-Jun-24	Being payment of allowances to participants during	(1,791,200.00)
PVNAS2053		07-Jun-24	Being payment of allowance to participants during	(313,320.00)
PVNAS2069		07-Jun-24	Being Payment of allowances for participant During	(144,200.00)
PVNAS2071		07-Jun-24	Being payment of allowance to participant during B	(587,300.00)
PVNAS2100		07-Jun-24	Being Payment of allowance to participants during	(166,320.00)
PVNAS2099		07-Jun-24	Being payment of allowances to participant during	(498,400.00)
PVNAS2072		08-Jun-24	Being payment of allowance to participant during B	(478,100.00)
PVNAS2283		10-Jun-24	Being Payment of allowance to participants during	(142,800.00)
PVNAS2097		14-Jun-24	Being payment of allowance to participant during B	(59,500.00)
PVNAS1940		16-Jun-24	Being Payment to participant during Biannual couns	(29,340.00)
PVNAS1942		16-Jun-24	Being Payment to participant during Biannual couns	(61,060.00)
PVNAS2023		16-Jun-24	Being paymet of allowances to participants during	(55,360.00)
PVNAS2024		16-Jun-24	Being paymet of allowances to participants during	(65,780.00)
PVNAS2025		16-Jun-24	Being Payment for allowances to participant during	(3,060,400.00)
PVNAS2039		16-Jun-24	Being payment of allowance to participant during B	(284,760.00)
PVNAS2070		16-Jun-24	Being Payment to participant during Biannual couns	(76,860.00)
PVNAS2085		16-Jun-24	Being Payment to participant during Biannual couns	(63,280.00)
PVNAS2108		16-Jun-24	Being payment of allowance to participants during	(756,650.00)
PVNAS2098		16-Jun-24	Being paymet of allowances to participants during	(53,120.00)
PVNAS2088		16-Jun-24	Being paymet of allowances to participants during	(40,880.00)
PVNAS2089		16-Jun-24	Being paymet of allowances to participants during	(53,180.00)
PVNAS2090		16-Jun-24	Being payment of allowance to participants during	(747,900.00)
PVNAS2091		16-Jun-24	Being payment of allowances to participants during	(99,740.00)
PVNAS2092		16-Jun-24	Being paymet of allowances to participants during	(54,010.00)
PVNAS2093		16-Jun-24	Being paymet of allowances to participants during	(54,100.00)
PVNAS2094		16-Jun-24	Being paymet of allowances to participants during	(51,840.00)
PVNAS2095		16-Jun-24	Being paymet of allowances to participants during	(54,100.00)
PVNAS2022		17-Jun-24	Being Payment to participant during Biannual couns	(69,900.00)

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RECONCILIATION AS AT: 6/30/2024

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TNTGFALBERT.KAMAU

PVNAS2040		17-Jun-24	Being payment of allowances to participant during	(86,100.00)
PVNAS2041		17-Jun-24	Being payment of allowances to participant during	(80,720.00)
PVNAS2042		17-Jun-24	Being payment of allowances to participant during	(98,440.00)
PVNAS2043		17-Jun-24	Being payment of allowances to participant during	(112,760.00)
PVNAS2044		17-Jun-24	Being payment of allowances to participant during	(100,120.00)
PVNAS2067		17-Jun-24	Being payment of allowances to participants during	(51,860.00)
PVNAS2068		17-Jun-24	Being payment of allowances to participant during	(145,820.00)
PVNAS2075		17-Jun-24	Being payment of allowances to participant during	(133,840.00)
PVNAS2076		17-Jun-24	Being payment of allowances to participant during	(104,280.00)
PVNAS2101		17-Jun-24	Being payment of allowances to participants during	(138,340.00)
PVNAS2021		18-Jun-24	Being payment of allowances to participants during	(54,100.00)
PVNAS1929		20-Jun-24	Being Payment of allowances to participants during	(1,338,100.00)
PVNAS1931		20-Jun-24	Being payment of allowances to participants during	(473,060.00)
PVNAS1932		20-Jun-24	Being Payment of allowances to participants during	(1,067,300.00)
PVNAS1936		20-Jun-24	Being payment of allowances to participant during	(1,392,500.00)
PVNAS1937		20-Jun-24	Being payment of allowances to participant during	(1,358,200.00)
PVNAS1938		20-Jun-24	Being Payment of allowances to participants during	(736,800.00)
PVNAS1958		20-Jun-24	Being Payment of allowances to participants during	(234,200.00)
PVNAS1959		20-Jun-24	Being Payment of allowances to participants during	(745,500.00)
PVNAS1968		20-Jun-24	Being Payment to participant during Biannual couns	(26,220.00)
PVNAS2008		20-Jun-24	Being Payment of allowances to participants during	(825,300.00)
PVNAS2007		20-Jun-24	Being payment of allowances to participant during	(132,300.00)
PVNAS1994		20-Jun-24	Being Payment of allowance to participants during	(1,016,800.00)
PVNAS1990		20-Jun-24	Being payment to the above for provision of confre	(1,315,700.00)
PVNAS2107		20-Jun-24	Being payment of allowance to participants during	(1,480,400.00)
PVNAS2019		20-Jun-24	Being Payment of allowances to participants during	(465,360.00)
JVNAS345		25-Jun-24	Transfer from MMF Account	99,046,881.00
PVNAS1928		26-Jun-24	Being Payment to participant during CME for HCW in	(74,760.00)
PVNAS1941		26-Jun-24	Being payment of allowance to participants during	(400,740.00)
PVNAS1943		26-Jun-24	Being payment of Allowances to Participants during	(245,600.00)
PVNAS1960		26-Jun-24	Being payment of allowances to participants during	(51,920.00)
PVNAS1961		26-Jun-24	Being payment of allowances to participants during	(49,240.00)
PVNAS1962		26-Jun-24	Being payment of allowances to participants during	(54,420.00)
PVNAS1963		26-Jun-24	Being payment of allowances to participants during	(57,400.00)
PVNAS1967		26-Jun-24	Being payment of allowance to participants during	(426,300.00)
PVNAS1975		26-Jun-24	Being payment of allowances to participants during	(68,160.00)
PVNAS1976		26-Jun-24	Being payment of allowances to participants during	(51,920.00)

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RECONCILIATION AS AT: 6/30/2024

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TNTGFALBERT.KAMAU

PVNAS1977		26-Jun-24	Being payment of allowance to participants during	(443,100.00)
PVNAS2014		26-Jun-24	Being payment of allowances to participants during	(45,880.00)
PVNAS2013		26-Jun-24	Being payment of allowances to participants during	(57,780.00)
PVNAS2012		26-Jun-24	Being payment of allowances to participants during	(60,320.00)
PVNAS2006		26-Jun-24	Being payment of allowances to participants during	(51,920.00)
PVNAS2005		26-Jun-24	Being payment of allowances to participants during	(34,580.00)
PVNAS2004		26-Jun-24	Being payment of allowances to participants during	(32,680.00)
PVNAS1993		26-Jun-24	Being payment of allowance to participants during	(458,500.00)
PVNAS1992		26-Jun-24	Being payment of allowance to participants during	(438,900.00)
PVNAS1991		26-Jun-24	Being payment of allowance to participants during	(455,700.00)
PVNAS1988		26-Jun-24	Being payment of allowance to participants during	(396,400.00)
PVNAS2032		26-Jun-24	Being payment of allowances to participants during	(65,200.00)
PVNAS2035		26-Jun-24	Being payment of allowances to participants during	(55,360.00)
PVNAS2036		26-Jun-24	Being payment of allowances to participants during	(51,920.00)
PVNAS2037		26-Jun-24	Being payment of allowances to participants during	(46,440.00)
PVNAS2038		26-Jun-24	Being payment of allowances to participants during	(51,480.00)
PVNAS2056		26-Jun-24	being payment of Allowances to Participants during	(472,500.00)
PVNAS2001		27-Jun-24	Being payment of allowances to participants during	(38,120.00)
PVNAS1925		28-Jun-24	Being payment of allowance to participant during m	(161,500.00)
PVNAS1939		28-Jun-24	Being Payment of allowances to participants during	(370,840.00)
PVNAS1957		28-Jun-24	Being Payment of allowances to participants during	(397,880.00)
PVNAS1964		28-Jun-24	Being Payment for allowances to participant during	(117,200.00)
PVNAS1965		28-Jun-24	Being Payment to participant during Biannual couns	(109,200.00)
PVNAS1966		28-Jun-24	Being payment of allowance to participants during	(368,200.00)
PVNAS1969		28-Jun-24	Being Payment to participant during CME for HCW in	(56,000.00)
PVNAS1972		28-Jun-24	Being payment of allowances to participants during	(58,760.00)
PVNAS1978		28-Jun-24	Being Payment of allowances to participants during	(365,400.00)
PVNAS1979		28-Jun-24	Being Payment to participant during CME for HCW in	(111,000.00)
PVNAS2003		28-Jun-24	Being Payment of allowances to participants during	(815,600.00)
PVNAS1996		28-Jun-24	Being payment of allowance to participant during m	(180,940.00)
PVNAS1989		28-Jun-24	Being payment of allowance to participant during m	(161,500.00)
PVNAS1987		28-Jun-24	Being payment of allowance to participant during m	(156,880.00)
PVNAS1986		28-Jun-24	Being payment of allowance to participants during	(372,400.00)
PVNAS1985		28-Jun-24	Being payment of allowance to participants during	(382,200.00)
PVNAS1984		28-Jun-24	Being payment of allowance to participants during	(405,300.00)
PVNAS1983		28-Jun-24	Being payment of allowance to participants during	(454,300.00)
PVNAS1982		28-Jun-24	Being payment of allowance to participants during	(441,000.00)

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RECONCILIATION AS AT: 6/30/2024

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TNTGFALBERT.KAMAU

PVNAS2020		28-Jun-24	Being payment of allowance to participants during	(434,700.00)
PVNAS2026		28-Jun-24	Being Payment of allowances to participants during	(85,000.00)
PVNAS2027		28-Jun-24	Being Payment to participant during CME for HCW in	(107,500.00)
PVNAS2028		28-Jun-24	Being Payment of allowances to participants during	(382,200.00)
PVNAS2029		28-Jun-24	Being Payment of allowances to participants during	(429,120.00)
PVNAS2030		28-Jun-24	Being Payment of allowances to participants during	(364,280.00)
PVNAS2031		28-Jun-24	Being Payment of allowances to participants during	(322,200.00)
PVNAS2033		28-Jun-24	Being payment of allowances to participants during	(23,480.00)
PVNAS2045		28-Jun-24	Being payment of allowances to participants during	(50,920.00)
PVNAS2046		28-Jun-24	Being payment of allowances to participants during	(51,320.00)
PVNAS2047		28-Jun-24	Being payment of allowances to participants during	(46,140.00)
PVNAS2048		28-Jun-24	Being payment of allowances to participants during	(52,340.00)
PVNAS2074		28-Jun-24	Being payment of allowances to participants during	(46,800.00)
PVNAS1970		28-Jun-24	Being payment of allowance to participant during m	(171,220.00)
PVNAS2104		28-Jun-24	Being Payment of allowances to participants during	(808,400.00)
PVNAS2106		28-Jun-24	Being payment of allowance to participant during m	(180,940.00)
PVNAS2110		28-Jun-24	Being payment of allowances to participants during	(431,760.00)
PVNAS1930		29-Jun-24	Being paymet of Stipend to Peer educators in count	(3,337,000.00)
PVNAS1971		29-Jun-24	Being payment of allowances to participants during	(46,480.00)
PVNAS1974		29-Jun-24	Being payment of allowance to participants during	(1,734,400.00)
PVNAS2018		29-Jun-24	Being payment of allowance to participant during B	(380,100.00)
PVNAS2016		29-Jun-24	Being Payment of allowances to participants during	(366,520.00)
PVNAS2017		29-Jun-24	Being payment of allowances to participants during	(241,500.00)
PVNAS2015		29-Jun-24	Being payment of allowances to participants during	(67,200.00)
PVNAS2011		29-Jun-24	Being payment of allwances to participant during t	(75,200.00)
PVNAS2010		29-Jun-24	Being payment of allowances to participants during	(259,000.00)
PVNAS2009		29-Jun-24	Being payment of allowances to participants for BB	(604,500.00)
PVNAS2002		29-Jun-24	Being payment of allowances to participants during	(54,160.00)
PVNAS2000		29-Jun-24	Being payment of allowances to pharmacist during	(1,135,975.00)
PVNAS1999		29-Jun-24	Being Payment of allowances to participants during	(396,600.00)
PVNAS1998		29-Jun-24	Being payment of allowances to participants during	(3,580,400.00)
PVNAS1997		29-Jun-24	Being payment of allowance to participants during	(2,746,400.00)
PVNAS1995		29-Jun-24	Being payment of allowances to participants during	(54,420.00)
PVNAS1981		29-Jun-24	Being payment of allowances to participants during	(1,356,000.00)
PVNAS1980		29-Jun-24	Being payment of allowances to participants durin	(319,220.00)
PVNAS1952		30-Jun-24	Being payment of allowances to participants during	(51,920.00)
PVNAS1953		30-Jun-24	Being payment of allowances to participants during	(41,480.00)

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RECONCILIATION AS AT: 6/30/2024

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TNTGFALBERT.KAMAU

PVNAS2103		30-Jun-24	Being payment of allowance to participants during	(9,476,538.00)
PVNAS2109		30-Jun-24	Being payment of allowance to participants during	(280,840.00)
PVNAS2169		30-Jun-24	Being payment of allowances to participants for BB	(311,500.00)
PVNAS2247		30-Jun-24	Being payment of allowances to participants during	(1,692,600.00)
PVNAS2252		30-Jun-24	Being Payment of allowance to participants during	(1,461,700.00)
PVNAS2256		30-Jun-24	Being payment of allowances to participants during	(45,960.00)
JVNAS330		30-Jun-24	Mpesa Charges for June 2024	(38,771.00)
JVNAS346		30-Jun-24	Transfer from MMF Account	85,800,000.00
JVNAS347		30-Jun-24	Reversal	(85,800,000.00)
PVNAS1951		30-Jun-24	Being payment of allowance to participants during	(366,620.00)
PVNAS2073		17-Jun-24	Being Payment to participant during Biannual couns	(81,040.00)
RCT20_128		30-Jun-24	Declined amount for M& E training in Thika	86,000.00
RCT20_128		30-Jun-24	Declined amount for M& E training in Thika	(86,000.00)
RCT20_128		30-Jun-24	Declined amount for M& E training in Thika	86,000.00
RCT20_128		30-Jun-24	Declined amount for M& E training in Thika	(86,000.00)
JVNAS352		30-Jun-24	Overcast on PVNAS 1954	(500.00)
JVNAS352		30-Jun-24	Overcast on PVNAS 1954	500.00
JVNAS353		30-Jun-24	Overcast on PVNAS 1954	500.00
JVNAS014		06-Dec-21	Safaricom Utility Account	(1,370,400.00)
JBN0000028		15-Dec-21	Counsellor Supervision Vihiga & Bungoma	135,420.00
JBN0000028		15-Dec-21	Counsellor Supervision Vihiga & Bungoma	(135,420.00)
PVNAS0145		31-Mar-22	DSA	(259,860.00)
PVNAS0540		30-Jun-22	DSA	(28,400.00)
PVNAS0449		30-Jun-22	DSA	(117,560.00)
PVNAS1082		12-May-23	DSA	(25,500.00)
JVNAS355		06-Dec-21	Reversal on JVNAS014	1,370,400.00
JVNAS356		31-Mar-22	Reversal of JVNAS0145	259,860.00
JVNAS357		30-Jun-22	Reversal of JVNAS0540	28,400.00
JVNAS358		30-Jun-22	Reversal of JVNAS0449	117,560.00
JVNAS359		12-May-23	Reversal of JVNAS1082	25,500.00
			<b>Total</b>	<b>3,840,787.00</b>

**Credits in Bank Statement not in Cash Book**

Document No	Cheque No.	Transaction Date	Description	Amount
<b>Total</b>				

**Debits in Bank Statement not in Cash Book**

Document No	Cheque No.	Transaction Date	Description	Amount
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Posted Bank Reconciliation

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RECONCILIATION AS AT: 6/30/2024

MOH\_GF\_NASCOP

TNTGFALBERT.KAMAU

Total

Prepared By: Accountant

MOSE MANLINE

Date

30/6/2024

Checked By: Financial Accountant

Albert Kamau

Date

30/6/2024

Approved By: Chief Manager Finance

Date

**BANK : MOH NASCOP GRANT  
BANK RECONCILIATION  
AS AT 30th June 2023**

<b>Cash Book Balance as at 1st June 2023</b>	<b>518,716,976</b>
Total Receipt for June 2023- Net interest/Refunds/Excheqour	<b>693,854</b>
Total Payments for June 2023	<b>39,548,802</b>
<b>Cash Book Balance as at 30th June 2023</b>	<b>479,862,028</b>

**RECONCILIATION**

	Balance as per Bank Statement at 30th June 2023	Vch No.	Chq No.		479,428,752
Less:					
	<b>1) Payments in Cash Book not Recorded in Bank Statement</b>				
	23/09/21 NSSF	000641			24,400.00
	31/03/21 NSSF	0591			24,400.00
	31/12/21 NHIF for July - Dec 3 additional GF staff	0139			3,700.00
	31/08/22 Kitale Highview Hotel Ltd	564			51,724.00
	31/07/22 NHIF for July 2022				75,000.00
					<b>179,224.00</b>
Less:	<b>2) Receipts in Bank Statement not recorded in Cash book</b>				-
					-
	<b>3) Payments in Bank Statement not yet recorded in Cash book</b>				
	22.02.2021 MANAGER CO-OP BANK	000580			250,000
	15.03.2021 MANAGER CO-OP BANK	000586			362,500
					-
					<b>612,500</b>
	<b>4) Receipts in Cash book not recorded in Bank Statement</b>				
Add:					-
	<b>5) Imprest &amp; Disbursement Outstanding in Cash book</b>				
					-
	<b>Balance as per Cash book</b>				<b>479,862,028</b>

**UNRECONCILED**

0

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

Run Date: 13/08/2024 Run Time: 13:02:10  
 CENTRAL BANK OF KENYA  
 BANKI KUU YA KENYA  
 P.O. BOX 60000-0200  
 NAIROBI

STATEMENT OF ACCOUNT

PAGE NO : 1

ACCOUNT NUMBER : 1000375108

ACCOUNT TITLE : HIV GRANT NO KEN-H-TNT GA 1547-MAIN  
 30/06/2024

STATEMENT PERIOD: From 01/07/2023 To

To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE
OPENING BAL :				-13,422,402.53	
NO.	Value Date	Reference.No	Details	Debit	Credit
1	10/08/2023	FT23222T6VK4	PA131437	0.00	754,816.33
2	28/08/2023	FT23240PJTNS	FUNDING	-250,243.00	0.00
3	30/08/2023	FT232429BTPN	FUNDING	-16,906.71	0.00
4	30/08/2023	FT23242JQ2B9	FUNDING	-4,262,743.13	0.00
5	18/09/2023	FT23261HYT76	FUNDING	-10,153,476.45	0.00
6	20/09/2023	FT232620F5CX	PA131449	0.00	29,517.24
7	20/09/2023	FT232623JLJ4	PA131443	0.00	750,000.00
8	20/09/2023	FT2326279KP2	PA 131444	0.00	37,500.00
9	20/09/2023	FT23262GHZ81	PA131446	0.00	20,358.30
10	20/09/2023	FT23262MLVMX	PA131445	0.00	407,166.00
11	20/09/2023	FT23262P28PD	PA131450	0.00	26,129.58
12	20/09/2023	FT23262V0KXL	PA131448	0.00	1,708.72
13	20/09/2023	FT23262WX22D	PA131447	0.00	34,174.25
14	21/09/2023	FT23264JWVB1	PA 131801	0.00	54,824.95
15	21/09/2023	FT23264KL66D	PA 131803	0.00	55,146.35
16	21/09/2023	FT23264Z0HB	PA 131802	0.00	64,447.06
17	02/10/2023	FT2327589689	PA131811	0.00	1,379,310.00
18	09/10/2023	FT232821Q92R	PA 131824	0.00	42,577.24
19	09/10/2023	FT2328279QG6	PA 131817	0.00	74,643.38
20	09/10/2023	FT232829RWP9	PA 131819	0.00	65,201.97
21	09/10/2023	FT23282KGNXS	PA 131822	0.00	52,366.82
22	09/10/2023	FT23282MGQ4L	PA 131823	0.00	56,046.00
23	09/10/2023	FT23282MM1MH	PA 131821	0.00	35,932.90
24	09/10/2023	FT23282PPNR9	PA 131813	0.00	25,644.06
25	09/10/2023	FT23282VXR4Z	PA 131820	0.00	30,030.77
26	09/10/2023	FT23282WZJMO	PA 131825	0.00	6,223.78
27	26/10/2023	FT23299D5KR5	PA131818	0.00	6,280.65
28	31/10/2023	FT233031LG55	PA131835	0.00	4,381.00
29	31/10/2023	FT233032OKL8	PA131830	0.00	13,305.07
30	31/10/2023	FT233033MBEL	PA131843	0.00	31,420.48
31	31/10/2023	FT2330337YF	PA131831	0.00	55,697.25
32	31/10/2023	FT233033GNN58	PA equals	0.00	665.75
33	31/10/2023	FT23303384FC	PA equals	0.00	1000375108
34	31/10/2023	FT233033MDH6G	PA equals	0.00	20230701
35	31/10/2023	FT233033MQVS1	PA equals	0.00	20240630
36	31/10/2023	FT2330335779Y	PA equals	0.00	8,450.00
37	31/10/2023	FT233033S0150	PA131842	0.00	42,862.56
38	31/10/2023	FT233033TS9HV	PA131836	0.00	130,000.00
39	31/10/2023	FT233033VB67T	PA131847	0.00	37,418.81
40	31/10/2023	FT233033W58W4	PA131848	0.00	45,378.00
41	31/10/2023	FT233033WVTM6	PA131828	0.00	2,268.90
42	31/10/2023	FT233033Y7WYB	PA131837	0.00	912,000.00
43	31/10/2023	FT233033ZNK0Z	PA131829	0.00	6,500.00
44	31/10/2023	FT233033ZP7HV	PA131827	0.00	45,600.00
45	11/12/2023	FT23345W42RH		0.00	422.50
46	22/12/2023	FT233563KNV6	PA 133155	0.00	1,610,973.00
47	22/12/2023	FT233569C86Q	PA 133158	0.00	442,000.00
48	22/12/2023	FT23356QZRZ4	PA133156	0.00	41,681.93
49	22/12/2023	FT23356V9TNN	PA 133157	0.00	22,100.00
50	07/02/2024	FT24038DJ4VG	PA133162	0.00	833,638.50
51	28/02/2024	FT2405820LTW	PA133181	0.00	1,200,000.00
52	28/02/2024	FT2405839KKP	PA133177	0.00	517.50
53	28/02/2024	FT24058DKLCW	PA133172	0.00	6,248.16
54	28/02/2024	FT24058KN4RG	PA133171	0.00	33,866.54
55				0.00	677,330.82
56				0.00	-17751807.27

57	28/02/2024	FT24058V4FMN	PA133180	0.00	10,350.04	-17741457.23
58	28/02/2024	FT24058XF9YT	PA133169	0.00	22,457.00	-17719000.23
59	28/02/2024	FT24058Z2D2Z	PA133170	0.00	1,122.85	-17717877.38
60	28/02/2024	FT24058ZQ3ZW	PA133178	0.00	312.40	-17717564.98
61	04/03/2024	FT240612CN4S	PA 133173	0.00	1,124,000.00	-16593564.98
62	04/03/2024	FT24061CFMW8	PA133168	0.00	118,620.30	-16474944.68
63	04/03/2024	FT24061DVZVX	PA133166	0.00	66,044.00	-16408900.68
64	04/03/2024	FT24061FZJDV	PA133165	0.00	1,320,880.00	-15088020.68
65	04/03/2024	FT24061N2XR0	PA 133174	0.00	56,200.00	-15031820.68
66	04/03/2024	FT24061NK77P	PA133167	0.00	2,372,405.88	-12659414.8
67	08/03/2024	FT240689JFV0	PA133175	0.00	54,000.00	-12605414.8
68	08/03/2024	FT24068P7NNB	PA133176	0.00	2,700.00	-12602714.8
69	02/04/2024	FT24093NHQPG	PA133193	0.00	2,000,000.00	-10602714.8
70	05/04/2024	FT2409660WB8	PA 133190	0.00	22,199.57	-10580515.23
71	05/04/2024	FT240968TFMZ	PA 133188	0.00	38,480.84	-10542034.39
72	05/04/2024	FT24096D8LC1		0.00	96,807.88	-10445226.51
73	05/04/2024	FT24096LSMGK	PA 133192	0.00	25,106.02	-10420120.49
74	05/04/2024	FT24096M7D5Q	PA 133189	0.00	15,162.08	-10404958.41
75	05/04/2024	FT24096MJVDC	PA 133187	0.00	40,796.46	-10364161.95
76	05/04/2024	FT24096YXDYZ		0.00	589,403.16	-9774758.79
77	05/04/2024	FT24096ZDYDS	PA 133194	0.00	25,148.35	-9749610.44
78	22/04/2024	FT2411309WRH	PA 133200	0.00	2,769,316.20	-6980294.24
79	22/04/2024	FT241138FXB8	PA 133504	0.00	132,088.00	-6848206.24
80	22/04/2024	FT24113RKV06	PA 133501	0.00	138,465.81	-6709740.43
81	22/04/2024	FT24113XWK66	PA 133197	0.00	2,641,760.00	-4067980.43
82	03/05/2024	FT241230D56W	PA133526	0.00	56,663.19	-4011317.24
83	03/05/2024	FT241230DQ5M	PA133515	0.00	66,282.86	-3945034.38
84	03/05/2024	FT241239HNJF	PA133510	0.00	37,543.58	-3907490.8
85	03/05/2024	FT241239JL7Z	PA133511	0.00	5,474.50	-3902016.3
86	03/05/2024	FT24123FVYRS	PA133509	0.00	32,701.64	-3869314.66
87	03/05/2024	FT24123H3QD5	PA133507	0.00	40,044.03	-3829270.63
88	03/05/2024	FT24123KJ33R	PA133514	0.00	38,021.01	-3791249.62
89	03/05/2024	FT24123PQ2B9	PA133512	0.00	40,816.19	-3750433.43
90	03/05/2024	FT24123RY98M	PA133513	0.00	12,031.64	-3738401.79
91	03/05/2024	FT24123T4FBG	PA133508	0.00	33,060.06	-3705341.73
92	03/05/2024	FT24123TNKFD	PA133517	0.00	26,423.37	-3678918.36
93	03/05/2024	FT24123TR4X7	PA133528	0.00	68,105.95	-3610812.41
94	03/05/2024	FT24123WW895	PA133527	0.00	27,519.21	-3583293.2
95	03/05/2024	FT24123YC110	PA133525	0.00	48,070.35	-3535222.85
96	09/05/2024	FT24130DDPDQ	PA 133542	0.00	467,716.60	-3067506.25
97	09/05/2024	FT24130F8D6Q	PA 133536	0.00	267,820.00	-2799686.25
98	09/05/2024	FT24130FSFH4	PA 133541	0.00	1,140.75	-2798545.5
99	09/05/2024	FT24130Q4160	PA 133540	0.00	22,815.00	-2775730.5

Run Date: 13/08/2024 Run Time: 13:14:52  
 CENTRAL BANK OF KENYA  
 BANKI KUU YA KENYA  
 P.O.BOX 60000-0200  
 NAIROBI

STATEMENT OF ACCOUNT

ACCOUNT NUMBER : 1000375108

ACCOUNT TITLE : HIV GRANT NO KEN-H-TNT GA 1547-MAIN  
 30/06/2024

STATEMENT PERIOD: From 01/07/2023 To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANC
OPENING BAL :				-13,422,402.53	
NO.	Value Date	Reference.No	Details	Debit	Credit
100	09/05/2024	FT24130TOX02	PA 133537	0.00	13,391.00
101	09/05/2024	FT24130WVKD8	PA 133544	0.00	23,385.81
102	22/05/2024	FT241432J0F9	PA133549	0.00	508,910.00
103	22/05/2024	FT24143337CN	PA133548	0.00	95,605.09
104	22/05/2024	FT24143VSWYG	PA133547	0.00	1,912,101.75
105	22/05/2024	FT24143WG9R8	PA133150	0.00	25,445.50
106	27/06/2024	FT241797X66P	PA132760	0.00	1,391.94
107	27/06/2024	FT241798TYD3	PA132759	0.00	27,838.79
108	27/06/2024	FT24179D422H	PA132793	0.00	89,869.24
109	27/06/2024	FT24179T6HLP	PA132792	0.00	32,789.96
					Balance
					-2762339.5
					-2738953.69
					-2230043.69
					-2134438.6
					-222336.85
					-196891.35
					-195499.41
					-167660.62
					-77791.38
					-45001.42

END OF ACCOUNT STATEMENT

CLOSING BALANCE : -45001.42



Favourites

TAM.E.STMT.OF.ACCT.EPRM

More Options

Clear Selection

Find

Account equals  
 Statement From equals  
 Statement To equals

- ▼ \* 1000375108
- ▼ \* 20230701
- ▼ \* 20240630

TAM.E.STMT.OF.ACCT.EPRM

**SPECIAL ACCOUNT STATEMENT**

For period ending **30TH JUNE, 2024**  
 Account No. **0100005345248**  
 Depository Bank **STANBIC BANK-NAIROBI**  
 Address **WAIYAKI WAY, WESTLANDS,NAIROBI.**  
 Related Loan **HIV GRANT NO KEN-H-TNT GA 1547-MAIN**  
 Credit Agreement **NO. 4568-KE**  
 Currency **USD**

**Account Activity**

Beginning balance of 1ST July, 2023 as per C.B.K. Ledger Account	13,422,402.53
<b>Add:</b>	
Total Amount deposited by ADB	14,683,369.29
Total Interest earnings if deposited in account	-
Total amount refunded to cover ineligible expenditure	-
<b>Deduct:</b>	
Total amount withdrawn	28,060,770.40
Total service charges if not included above in amount withdrawn	-
Ending balance on 30th June,2024	45,001.42

**AUTHORISED REPRESENTATIVE  
CENTRAL BANK OF KENYA**

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

DATE

*[Signature]*  
13/08/2024

**AUTHORISED REPRESENTATIVE  
EXTERNAL RESOURCES  
DEPARTMENT-TREASURY**

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

DATE

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June, 2024 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

**HIV GRANT  
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION  
FOR THE YEAR ENDED 30TH JUNE 2024**

**PART B**

**KEN-H-TNT GA1547**

**Bank Account No.100005345248 Held with Stanbic Bank**

	NOTES	AMOUNT USD	AMOUNT USD
1 Amount advanced by Global Fund			
TNT			114,143,065.03
NASCOB		100,803,915.23	
NSDCC		11,266,846.65	
Less		6,439,432.82	
2 Total amount justified to Global Fund			
3 Outstanding amount to be justified			108,775,983.48
			<b>5,367,081.55</b>
<b>Represented by:</b>			
4 Ending Designated Account Balance at 30.06.2024			
5 Amount claimed but not credited at 30.06.2024			45,001.42
6 Amount withdrawn and not claimed as at 30.06.2024			-
7 Service charges (if not included in 5 & 6 above)			5,322,080.13
Less			-
8 Interest earning (if included in Designated Account)			-
9 Total advance to Designated Account year ended 30.06.2024			<b>5,367,081.55</b>

Discrepancy between total appearing on lines 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 Global Fund and provide reasons for not claiming the expenditures

**AUTHORIZED REPRESENTATIVE  
RESOURCES MOBILIZATION DEPARTMENT  
THE NATIONAL TREASURY**

**DATE:** 11/23/2024

**SPECIAL ACCOUNT STATEMENT**

For period ending: **30TH JUNE, 2024**  
 Account No. **0100005345248**  
 Depository Bank **STANBIC BANK-NAIROBI**  
 Address **WAIYAKI WAY, WESTLANDS,NAIROBI.**  
 Related Loan **HIV GRANT NO KEN-H-TNT GA 1547-MAIN**  
 Credit Agreement **NO. 4568-KE**  
 Currency **USD**

**Account Activity**

Beginning balance of 1ST July, 2023 as per C.B.K. Ledger Account	13,422,402.53
<b>Add:</b>	
Total Amount deposited by <del>ADB</del> <b>GLOBAL FUND</b>	14,683,369.29
Total Interest earnings if deposited in account	-
Total amount refunded to cover ineligible expenditure	-
<b>Deduct:</b>	
Total amount withdrawn	28,060,770.40
Total service charges if not included above in amount withdrawn	-
Ending balance on 30th June, 2024	45,001.42

**AUTHORISED REPRESENTATIVE  
CENTRAL BANK OF KENYA**

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

DATE

*[Signature]*  
13/08/2024

**AUTHORISED REPRESENTATIVE  
EXTERNAL RESOURCES  
DEPARTMENT-TREASURY**

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

DATE

*[Signature]*  
14/08/2024

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June, 2024 have been reconciled and a copy of the supporting Reconciliation Statement is attached.