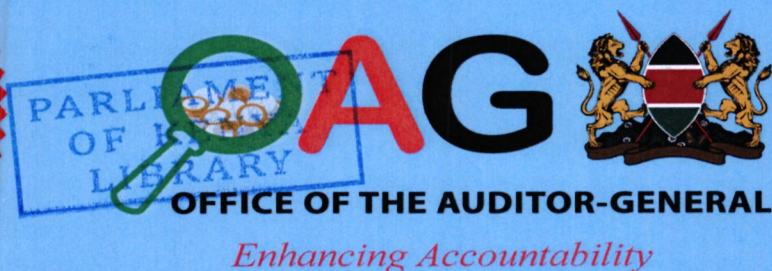


REPUBLIC OF KENYA



REPORT

THE NATIONAL ASSEMBLY P.O. BOX 30000 NAIROBI	
DATE:	13 APR 2023 THURSDAY
TITLED BY:	THE LEADER OF THE MAJORITY PARTY (Hon. Kimani Ichung'u)
CLERK AT THE TABLE:	Joyce Lemereille

OF

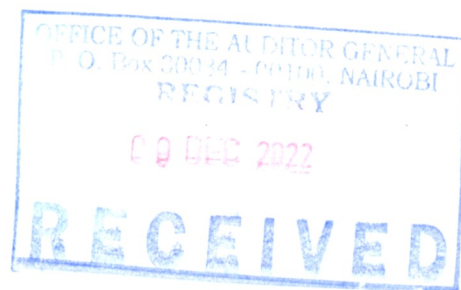
THE AUDITOR-GENERAL

ON

**GLOBAL FUND - TO CONTRIBUTE TO
ACHIEVING VISION 2030 THROUGH
UNIVERSAL ACCESS TO COMPREHENSIVE
HIV PREVENTION, TREATMENT AND CARE
(NFM 2) PROGRAM - KEN-H-TNT, GA 1547**

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

THE NATIONAL TREASURY



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

IMPLEMENTING ENTITY: THE NATIONAL TREASURY

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

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE, 2022

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1. Project Information and Overall Performance

1.1 Name and registered office

Name

The project's official name is Global Fund Kenya,

Objective

The key objective of the project is ,

Address

The project headquarters offices are in Nairobi, Nairobi County, Kenya.

The address of its registered office is:

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

Contacts: The following are the project contacts

P.O. Box 30007-00100

Telephone: (254) (020)2252299

E-mail: info@treasury.go.ke

Website: www.treasury.go.ke

Project information and overall performance (continued)

1.2 Project Information

Project Start Date:	The project start date is 01-01-2018
Project End Date:	The project end date is 30-06-2021
Project Manager:	The project manager is Mr. Stephen Irungu Muiruri
Project Sponsor:	The project sponsor is Global Fund

1.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the National Treasury
Project number	KEN-H-TNT No.1547
Strategic goals of the project	The strategic goals of the project are as follows: (i) To contribute to achieving vision 2030 through universal access to comprehensive prevention, treatment and care.
Achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) Leverage on synergies, integration and provision of continuum prevention and treatment services. (ii) Use of programmatic approaches through combination of interventions among key populations and high burden geographies, adoption of differentiated care services delivery for HIV in order to increase uptake of HIV services and retention of people living with HIV in the program. (iii) Adoption of the 90,90,90 global targets that allows monitoring of viral loads suppression among people living with HIV (PLHIV) on ART. (iv) Use of RSSH strategies which aims at strengthening PSM for healthcare products under the

	devolved system of government.
Other important background information of the project	The project commenced on 1 st January 2018 and is set to end on 30 th June 2021. The total grant size is USD\$.90,295,822 equivalent to Kshs.20,407,323,951.28
Current situation that the project was formed to intervene	The project was formed to intervene in the following areas: (i) HIV/AIDS prevention (ii) HIV/AIDS identification, treatment, care and support (iii) Achievement of the Big Four Agenda on universal healthcare
Project duration	The project started on 1st July 2018 and is expected to run until 30 June 2021. The grace period was 31 st March, 2022.

Project Information and Overall Performance (Continued)

1.4 Bankers

The following are the bankers for the current year:

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

1.5 Auditors

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

1.6 Roles and Responsibilities

List the different people who will be working on the project. This list would include the project manager and all the key stakeholders who will be involved with the project. Also, record their role, their positions, and their contact information.

Names	Title designation	Key qualification	Responsibilities
Dr Julius Muia, PhD, CBS	Principal Secretary National Treasury	PhD,CPA(K),CPS(K)	Accounting Officer
Stephen I. Muiruri	Director, Planning	MA ECONOMETRIC, BA(Econ)	Current Coordinator
Feisal A.	Assistant	MSc Comparative Political	Deputy Global

To Contribute to achieving Vision 2030 through universal access to comprehensive HIV prevention, treatment and care
Annual Report and Financial Statements for the financial year ended 30th June, 2022

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

1.7 Funding summary

The Project is for duration of three (3) years from 2018 to 2021 with an approved budget of US\$.190,295,815.94 equivalent to Kshs.20,407,323,951.28. The Project is being implemented by National Treasury (Principal Recipient), NASCOP and NACC. However, we will only be reporting on Principal Recipient's funding of US\$.157,568,016 equivalent to KShs.16,897,594,035.84 as highlighted in the table below:

Project information and overall performance (continued)

Below is the funding summary:

A. Source of Funds

Source of funds	Donor Commitment-		Amount received to date – (30 06 2022)		Undrawn balance to date	
	Donor currency	Kshs	Donor currency	Kshs	Donor currency	Kshs
	USD		USD		Kshs	
	(A)	(A')	(B)	(B')	(A)-(B)	(A)-(B)
(i) Grant						
Global Fund - TNT	157,568,016.00	19,324,141,482.24	144,596,364.74	18,063,994,481.00	12,971,651.26	1,260,147,001.24
Cumulative interest earned				1,827,297.00		
(ii) Counterpart funds						
Government of Kenya		3,455,554,626.00		3,454,700,355.00		854,271.00
Total	157,568,016.00	22,779,696,108.24	144,596,364.74	21,520,522,133.00	12,971,651.26	1,261,001,272.24

Project information and overall performance (continued)

B. Application of Funds

Application of funds	Amount received to date – (30 th June 2022)		Cumulative Amount paid to date – (30 th June 2022)	Unutilised balance to date (30 June 2022)	
	Donor currency USD	KShs		Donor currency USD	KShs
	(A)	(A')	(B')	(A)-(B)	(A')-(B')
(i)Grant					
TNT	144,596,364.74	18,063,994,481.00	15,981,733,010.00	17,043,994.83	2,082,261,471.00
Cumulative interest earned		1,827,297.00			1,827,297.00
Transfer to NFM 2			36,061,511.00		(36,061,511.00)
(iii)Counterpart funds					
Government of Kenya		3,454,700,355.00	3,454,700,355.00		-
Total	144,596,364.74	21,520,522,133.00	19,472,494,876.00	17,043,994.83	2,048,027,257.00

Project information and overall performance (continued)

1.8 Summary of Overall Project Performance:

i) Performance of current

Budget	Actual	% absorption
12,297,591,685	10,918,124,580	89%

Performance of cumulative

15,672,979,332	10,918,124,580	70%
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ii) Physical progress

Outcome -HIV O-1(M): Percentage of adults and children with HIV, known to be on treatment 12 months after initiation of antiretroviral therapy – Baseline 82% - Target 90.00%

Outcome-HIV O-12: Percentage of people living with HIV and on ART who are virological suppressed (among all those currently on treatment who received a VL measurement regardless of when they started ART)- 83%- 90.00%

Outcome-HIV O-5(M): Percentage of sex workers reporting the use of a condom with their most recent client- 66.1%-70%

Outcome -HIV O-12: Percentage of people living with HIV and on ART who are virological suppressed (among all those currently on treatment who received a VL measurement regardless of when they started ART)- 83%- 90.00%

ii) Comment on value for money achievement

Substantial funding gaps exist in global plans for HIV/AIDS, TB, and malaria to end the epidemics by 2030. VfM is therefore imperative for maximizing available limited resources to support the achievement of Universal Health Coverage (UHC) and the health-related Sustainable Development Goal 3 (SDG3).

Achievements.

Economy: to obtain the lowest costs for quality inputs required to produce quality preventive or curative health services.

Effectiveness: to invest in the most impactful interventions that generate intended effects.

Efficiency: to maximize outputs, outcomes and impact for a given level of resources.

Equity: to ensure everyone has a fair opportunity to attain the full potential for health and wellbeing, with no person disadvantaged due to social, economic, demographic or geographic differences.

Sustainability³: to enable a health program or country to maintain and scale up coverage to a level that will provide for continued control of a public health problem.

Targeting programs based on disease epidemiology and existing human rights and gender related barriers, selecting the most effective health interventions for the given context, measuring results and using data to improve outcomes.

- Planning procurements efficiently and effectively, obtaining good quality and the right mix of

health products at or near international pooled procurement prices, with minimal stock outs of key health products, even in remote areas.

- Using, investing in, developing and strengthening country systems to deliver Global Fund supported services as the expected default position. This is critical for sustainability.

Exceptions should be clearly justified. Countries are strongly recommended to shift from established parallel to country-owned systems and improve their efficiency, which will take time. Processes and investments related to this needs to be clearly laid out.

- Strengthening national health-financing leadership, governance and organizational capacity to accelerate the achievement of UHC and SDG3. Mobilizing sufficient resources to achieve intervention coverages high enough to change disease trajectories, improving resource tracking and avoiding duplication of donor funding.

- Enhancing financial management and service provision systems in settings where absorptive capacity remains a key challenge, to increase the country's capacity to use funds effectively and efficiently.

- Investing in institutional development to promote policy formulation that underpins VfM.

For

example, to facilitate health care system reform as a means to remove duplications of parallel systems and promote integration; to adopt new laws to remove legal barriers for key and vulnerable populations to access services, as well as to strengthen the enabling environment to address harmful gender norms and social inequity.

iii) Absorption Rate each year

2018-2019-74%

2019-2020-75%

2020-2021-66%

iv) List the implementation challenges and recommended way forward

Challenges

- 1) Delayed delivery of commodities some suppliers citing shortage of active pharmaceutical ingredients.
- 2) Delayed submission and approval of list of health products that was affected by WHO guidelines on ART treatment
- 3) Delayed provision of general tax exemption since all GF commodities are tax exempt.
- 4) Covid 19 Pandemic which affected importation as most countries closed the borders.

Way Forward

- 1) Engagement with the Tax exemption dept. to understand the changing guidelines
- 2) Working closely with the programs to ensure list of health products is submitted immediately grants are signed.

1.9 Summary of Project Compliance:

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

2. Statement of Performance against Project's Predetermined Objectives

Objectives of the project as per the program agreement.

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

Introduction

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

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

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

Progress on attainment of Strategic development objectives

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

Below we provide the progress on attaining the stated objectives:

Program	Strategic Objective	Outcome	Indicator	Performance
Global Fund HIV grant (KEN-H-TNT)	Reduce HIV infections by 75%	Reduce the number of new HIV infection	Number of new HIV infections per 1000	The number of new HIV infections per

		Increase the proportion of people living with HIV(PLHIV) on anti-retroviral drugs (ARVs)	uninfected population Percentage of people living with HIV currently receiving antiretroviral therapy	1000 of uninfected population has reduced from 1.83 in 2015 to 0.899 by December 2019 In June 2019 there were 1,110,411 PLHIV on ART, representing 91% while in June 2020, the number of PLHIV gbh-on ART increased to 1,191,026 representing 94% achievement. Within the year there was an improvement of 3%.
	Reduce aids related mortality by 25%	Reduce AIDS related mortality among PLHIV	Number of AIDS related deaths per 100,000	The Number of AIDS Related deaths per 100,000

			population	Population decreased from 81.36 in 2015 to 44.15 in 2019.
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Progress on attainment of strategic development objectives

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

Below we provide the progress on attaining the stated objectives:

Project	Objective	Outcome	Indicator	Performance
Public Works, Roads & Transport	To develop and maintain roads and storm water drainage to global standards	Increased efficient transportation of people, goods and services	% of motorable and passable roads within the city	In FY 21/22 we increased motorable and passable roads by xx% the following roads were upgraded
Global Fund HIV grant (KEN-H-TNT)	Reduce HIV infections by 75%	Reduce the number of new HIV infection Increase the proportion of people living with HIV(PLHIV) on anti-retroviral drugs (ARVs)	Number of new HIV infections per 1000 uninfected population Percentage of people living with HIV currently receiving antiretroviral therapy	The number of new HIV infections per 1000 of uninfected population has reduced from 1.83 in 2015 to 0.899 by December 2019 In June 2019 there were 1,110,411 PLHIV on ART, representing 91% while in June

				2020, the number of PLHIV gbh-on ART increased to 1,191,026 representing 94% achievement. Within the year there was an improvement of 3%.
	Reduce aids related mortality by 25%	Reduce AIDS related mortality among PLHIV	Number of AIDS related deaths per 100,000 population	The Number of AIDS Related deaths per 100,000 Population decreased from 81.36 in 2015 to 44.15 in 2019.

3. Environmental and Sustainability reporting

Global Fund exists to transform lives. This is our purpose; the driving force behind everything we do.

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

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

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

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

4. Statement of Project Management responsibilities

The *Principal Secretary* for the National Treasury and the ***Coordinator Global Fund Kenya*** are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year (period) ended on June 30, 2021.

This responsibility includes (i) Maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any

time the financial position of the project; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the project; (v) Selecting and applying appropriate accounting policies; and (v) Making accounting estimates that are reasonable in the circumstances.

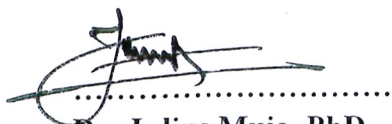
The *Principal Secretary* for the National Treasury and the *Coordinator* for **Global Fund Kenya** accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International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

The *Principal Secretary* for the National Treasury and the *Coordinator* Global Fund Kenya are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2021, and of the Project's financial position as at that date. The *Principal Secretary* for National Treasury and the *Coordinator* for **Global Fund Kenya** further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

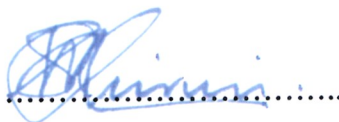
The *Principal Secretary* for the National Treasury and the *Coordinator* for **Global Fund Kenya** confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under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

Approval of the Project Financial Statements

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



Dr. Julius Muia, PhD,
CBS
Principal Secretary



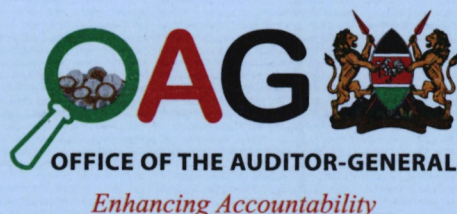
Stephen Muiruri
Project Coordinator



Michael C. Mukanzi
ICPAK Member No:17538
Project Accountant

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON GLOBAL FUND - TO CONTRIBUTE TO ACHIEVING VISION 2030 THROUGH UNIVERSAL ACCESS TO COMPREHENSIVE HIV PREVENTION, TREATMENT AND CARE (NFM 2) PROGRAM - KEN-H-TNT, GA 1547 FOR THE YEAR ENDED 30 JUNE, 2022 - THE NATIONAL TREASURY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Global Fund - To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention,

Report of the Auditor-General on Global Fund -To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care (NFM 2) Program - KEN-H-TNT, GA 1547 for the year ended 30 June, 2022 - The National Treasury

Treatment and Care (NFM 2) Program set out on pages 1 to 22, which comprise of the statement of financial assets as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Global Fund - To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Program (NFM 2) as at 30 June, 2022, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Grant Agreement No. KEN-H-TNT, GA 1547 dated 15 December, 2017 between the Global Fund and The National Treasury of the Republic of Kenya and the Public Finance Management Act, 2012.

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

Basis for Qualified Opinion

Unsupported Expenditure - Counterpart Funding

As previously reported, the statement of receipts and payments reflects comparative balance for transfer from Government entities (Counterpart funding) of Kshs.1,840,254,274 for the year ended 30 June, 2021 and cumulative to-date from inception balance of Kshs.3,454,700,355. However, Management has not analyzed the expenditure to indicate how the balance has been built up since the inception of the Program. Further, although the amount had previously been omitted in the audited financial statements for previous years, the balances had not been marked as restated in the face of the financial statements.

In the circumstances, the accuracy and completeness of the reported cumulative transfer from Government entities of Kshs.3,454,700,355 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Global Fund - To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care (NFM 2) Program Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standard requires that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance are operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

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

- i. I have obtained all the information and explanations which, to my knowledge and belief, were necessary for the purpose of the audit;
- ii. In my opinion, adequate accounting records have been kept, and as appears from the examination of those records; and,

- iii. The Program's financial statements are in agreement with the accounting records and returns.

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and conducted to express a conclusion about whether, in all material respects, the activities,

financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Program's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Program to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Program to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

25 November, 2022

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

	Note	Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payment controlled by the entity	Payments made by third parties	Total	Cumulative to-date (From inception)
		2021-2022			2020-2021			
Receipts		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Transfer from Government entities (CPF)	1				1,840,254,274		1,840,254,274	3,454,700,355
Proceeds from domestic and foreign grants	2	3,763,454,033	-	3,763,454,033	9,041,280,199	-	9,041,280,199	18,063,994,481
Miscellaneous receipts (Interest)	3				896,020	-	896,020	1,827,297
Total receipts		3,763,454,033		3,763,454,033	10,882,430,493		10,882,430,493	21,520,522,133
Payments								
Compensation to employees	4	1,478,383		1,478,383	18,575,386		18,575,386	75,928,533
Purchase of goods and services	5	3,050,064,120		3,050,064,120	9,013,176,277		9,013,176,277	15,105,835,109
social security benefits	6				5,259,782		5,259,782	5,259,782
Non-financial	7	49,121,580		49,121,580				55,468,275
	8	331,623,202		331,623,202				331,623,202
					1,840,254,274		1,840,254,274	3,454,700,355

Acquisition of Assets	Other grants and transfer and	
	Entities (KEMSA)	
	Transfer to other Government	
	9	1

Annual Report and Financial Statements for the financial year ended 30th June, 2022

	Note	Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payment controlled by the entity	Payments made by third parties	Total	Cumulative to-date (From inception)
payments (CPF)								
Non-Profit Non-Governmental Organizations	10	331,166,748		331,166,748	40,858,861		40,858,861	407,618,109
Transfer to NFM 3		36,061,511		36,061,511				36,061,511
Total payments		3,799,515,544		3,799,515,544	10,918,124,580		10,918,124,580	19,472,494,876
Surplus/ (deficit)		(36,061,511)		(36,061,511)	(35,694,087)		(35,694,087)	2,048,027,257

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



Dr. Julius Muia, PhD, CBS
 Principal Secretary



Stephen I. Muiruri
 Project Coordinator

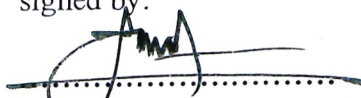


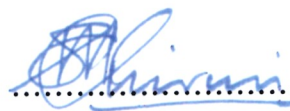
Michael C. Mukanzi
 ICPAK Member No:17538
 Project Accountant

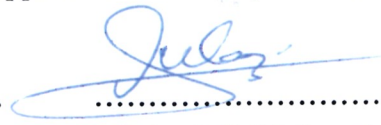
7. Statement of Financial Assets as at 30th June 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash and Cash equivalents			
Bank Balances	11.A		36,061,511
Total Cash and Cash equivalents			36,061,511
Total Financial Assets			36,061,511
Net Assets			36,061,511
Represented By			
Fund Balance B/fwd.	11	36,061,511	71,755,598
Surplus/(Deficit) for the Year		(36,061,511)	(35,694,087)
Net Financial Position		-	36,061,511

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


Dr. Julius Muia, PhD, CBS
Principal Secretary


Stephen I. Muiruri
Project Coordinator


Michael C. Mukanzi
ICPAK Member No:17538
Project Accountant

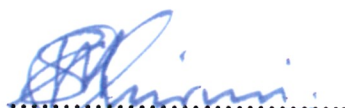
8. Statement of Cashflow for the year ended 30th June 2022

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
Cashflow from operating activities			
Receipts			
Transfer from government (CPF)	1		1,840,254,274
Proceeds from domestic and foreign grants	2	3,763,454,033	9,041,280,199
Miscellaneous receipts (Interest)	3		896,020
Total receipts		3,763,454,033	10,882,430,493
Payments			
Compensation of employees	4	1,478,383	18,575,386
Purchase of goods and services	5	3,050,064,120	9,013,176,277
Social security benefits	6		5,259,782
Acquisition of non-financial assets	7	49,121,580	
Refund for Warehouse construction (KEMSA)	8	331,623,202	
Other capital grants and payments (CPF)	9		1,840,254,274
Non-Profit Non-Governmental Organizations	10	331,166,748	40,858,861
Transfer to NFM 3 bank account		36,061,511	
Total Payments		3,799,515,544	10,918,124,580
Net cash flow from operating activities		(36,061,511)	(35,694,087)
Cash and cash equivalent at beginning of the year	11	36,061,511	71,755,598
Cash and cash equivalent at end of the year		-	36,061,511

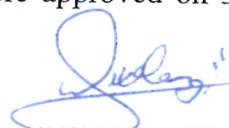
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th September, 2022 and signed by:



Dr. Julius Muia, PhD, CBS
Principal Secretary



Stephen I. Muiruri
Project Coordinator



Michael C. Mukanzi
Project Accountant
ICPAK Member No:17538

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

Receipts/Payments Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Receipts						
Proceeds from domestic and foreign grants	5,032,988,289	(952,660,289)	4,080,328,000	3,763,454,033	316,873,967	92
Total Receipts	5,032,988,289	(952,660,289)	4,080,328,000	3,763,454,033	316,873,967	92
Payments						
Compensation to employees	1,391,226	232,774	1,624,000	1,478,383	145,617	91
Purchase of goods and services	4,987,574,442	(1,638,802,300)	3,348,772,142	3,050,064,120	298,708,022	91
Routine Maintenance-Motor vehicles	1,586,172	(1,586,172)	-	-	-	-
Acquisition of non-financial assets	16,936,449	35,935,551	52,872,000	49,121,580	3,750,420	93
Non-residential buildings (KEMSA)	-	338,550,767	338,550,767	331,623,202	6,927,565	98
Non-Profit Non-Governmental Organizations	25,500,000	313,009,091	338,509,091	331,166,748	7,342,343	98
Transfer to NFM 3 bank account				36,061,511	(36,061,511)	
Total Payments	5,032,988,289	(952,660,289)	4,080,328,000	3,799,515,544	280,812,456	84
Surplus or Deficit	-	-	-	(36,061,511)	36,061,511	

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



 Dr. Julius Muia, PhD, CBS
 Principal Secretary



 Stephen I. Muiruri
 Project Coordinator



 Michael C. Mukanzi
 ICPAK Member No:17538
 Project Accountant

10. Significant Accounting Policies

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

10.1 Statement of compliance and basis of preparation

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

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

10.2 Reporting entity

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

10.3 Reporting currency

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

10.4 Recognition of receipts

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

i) Transfers from the Exchequer

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

ii) External Assistance

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

Significant Accounting Policies (Continued)

10.5 Recognition of payments

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

i) Compensation to employees

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

ii) Use of goods and services

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

Significant Accounting Policies (Continued)

10.6 Cash and cash equivalents

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

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

Significant Accounting Policies (Continued)

- i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
- ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

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

10.7 Budget

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

10.8 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.

11. Notes to the Financial Statements

1. Transfers from Government entities (GoK Counterpart Funds)

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

Description	KShs	KShs	Cumulative to-date (from inception)
	2021-2022	2020-2021	
<i>Counterpart funding through National Treasury</i>			
Counterpart funds total		1,840,254,274	3,454,700,355
Total (See Annex 2)		1,840,254,274	3,454,700,355

During the year under review, the Programmed did not budget for any counterpart funds as the cycle came to an end on 30th June, 2021.

Notes to the Financial Statements (Continued)

2. Proceeds From Domestic and Foreign Grants

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

Name of Donor	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Total amount in KShs	
					2021/22 KShs	2020/21 KShs
		USD	KShs		KShs	
Grants Received from Multilateral Donors (International Organizations)	Quarters					
Global Fund	Q1	17,565,530.99	1,989,053,622.71		1,989,053,622.71	
Global Fund	Q2	8,144,200.74	970,229,500.75		970,229,500.75	
Global Fund	Q3	6,759,772.27	804,170,909.97		804,170,909.97	
Global Fund	Q4	-	-		-	
Global Fund	FY 2020/21					9,041,280,199
Total		32,469,504.00	3,763,454,033.43		3,763,454,033.43	9,041,280,199

Note: There was an omission in the earlier Financial Statements of USD.2,894,055.30 equivalent to KShs.331,166,747.98

Notes to the Financial Statements (Continued)

3. Miscellaneous receipts

	2021-2022			2020/2021	Cumulative to- date (from inception)
	Receipts controlled by the entity in Cash Kshs	Receipts controlled by third parties Kshs	Total receipts Kshs	Total receipts Kshs	Kshs
Other receipts not classified elsewhere (Interest)				896,020	1,827,295
Total				896,020	1,827,295

4. Compensation to Employees

	2021/2022			2020/2021	Cumulative to- date
	Payments made by the Entity in Cash Kshs	Payments made by third parties Kshs	Total payments Kshs	Total payments Kshs	Kshs
-					
Basic wages of temporary employees				5,867,458	23,751,610
Personal allowances paid as part of salary	1,478,383		1,478,383	12,707,928	50,078,539
Total	1,478,383		1,478,383	18,575,386	73,830,149

Notes to the Financial Statements (Continued)

5. Purchase of Goods and Services

	2021/2022			2020/2021	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services					352,295
Communication, supplies and services	8,100		8,100	867,342	3,231,942
Domestic travel and subsistence				11,097,950	41,903,161
Foreign travel and subsistence				82,440	2,731,888
Printing, advertising, and information supplies					96,252
Training payments				2,885,870	5,571,919
Hospitality supplies and services				85,100	4,433,710
Insurance costs				2,372,988	8,935,403
Specialized materials and services	2,628,953,578		2,628,953,578	8,523,916,179	13,892,277,070
Office and general supplies and services				11,500	11,500
Other operating payments				471,625,150	724,625,041
Contracted professional services	421,102,442		421,102,442		421,102,442
Fuel oil and lubricants				158,559	574,434
Subscription to professional bodies				67,200	212,800
Routine maintenance – vehicles and other transport equipment				6,000	135,202

**To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
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	2021/2022			2020/2021	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
Total	<u>3,050,064,121</u>	=	<u>3,050,064,121</u>	<u>9,013,176,278</u>	<u>15,106,195,059</u>

Specialized Materials and Services

Quarters	Amount Paid (USD)	Amount Paid (KShs)
Q1	16,735,250.63	1,878,378,891.16
Q2	5,971,860.42	683,871,017.49
Q3	394,847.75	66,703,669.23
Total	23,108,324.45	2,628,953,578

Contracted Professional Services

Quarters	Amount Paid (USD)	Amount Paid (KSHS)
Q1	836,762.51	94,238,696.28
Q2	2,165,858.17	252,186,455.53
Q3	631,143.22	74,677,290.48
Q4	-	-
Total	3,627,398.25	421,102,442.29

Note: The figure for Contracted Professional Services has increased from KShs.420,353,198.56 to KShs.421,102,442.29 by KShs.20,822.40 and KShs.728,421.33 equivalent to USD.6,365.65 which was for Procurement and Warehousing Distribution fees respectively. The PV had been classified under Laboratory supplies and Supply of Drugs respectively instead of Contracted Professional Services and erroneously.

Notes to the Financial Statements (Continued)

6. Social Security Benefits

	2021-2022			2020-2021	Cumulative to-date Kshs
	Payments made by the Entity in Cash Kshs	Payments made by third parties Kshs	Total Payments Kshs	Total Payments Kshs	
Social security benefits in cash and in kind				5,259,782	5,259,782
Total				5,259,782	5,259,782

Notes to the Financial Statements (Continued)

7. Acquisition of Non-Financial Assets

	Payments made in Cash	Payments made by third parties	Total payments	Total payments	Cumulative to-date
	2021-2022			2020-2021	
	Kshs.	Kshs.	Kshs	Kshs	Kshs
Purchase of vehicles & other transport equipment					4,920,000
Purchase of household furniture & institutional equipment					720,200
Purchase of office furniture & general equipment					329,086
Procurement and supply chain costs					377,409
Purchase of software	15,990,000		15,990,000	-	15,990,000
Purchase of computers (laptops)	33,131,580		33,131,580		33,131,580
Total	<u>49,121,580</u>		<u>49,121,580</u>		<u>55,468,275</u>

Notes to the Financial Statements (Continued)

8. Transfers to other Government Entities

During the financial period to 30 June 2022, we transferred funds to reporting government entities as shown below:

	Payments made in Cash	Payments made by third parties	Total payments	Total payments	Cumulative to-date
	Kshs	Kshs	Kshs	Kshs	Kshs
Refund to KEMSA for warehouse construction	331,623,202	-	331,623,202		331,623,202
Total	331,623,202	=	331,623,202		331,623,202

9. Other Capital Grants and Transfers/payments (CPF)

	Payments made in Cash	Payments made by third parties	Total payments	Total payments	Cumulative to-date
	Kshs	Kshs	Kshs	Kshs	Kshs
Counterpart funding Payments				1,840,254,274	3,454,700,355
Total				1,840,254,274	3,454,700,355

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

Notes to the Financial Statements (Continued)

10. Non-Profit Non-Governmental Organisations

	Payments made in Cash	Payments made by third parties	Total payments	Total payments 2020-2021	Cumulative to-date
	2021-2022				
	Kshs	Kshs	Kshs	Kshs	Kshs
Transfer to KCM				40,858,861	76,451,361
Transfers to KEMSA	331,166,748		331,166,748		331,166,748
Total	331,166,748		331,166,748	40,858,861	407,618,109

Notes to the Financial Statements (Continued)

11. A Bank Accounts

Project Bank Accounts

Details	2021-2022	2020-2021
	Kshs	Kshs
<u>Local Currency Accounts</u>		
Co-operative Bank of Kenya [A/c No.01141199190700]		36,061,511
Total Local Currency balances		<u>36,061,511</u>

Notes to the Financial Statements (Continued)

Special Deposit Accounts

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

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

Special Deposit Accounts Movement Schedule

Description	2021-2022	2020-2021
	Kshs	USD
(i) A/c Name [A/c No.100005345248] CFC Stanbic		
Opening balance	1,170,015.19	62,153,382.38
Total amount deposited in the account	96,271,887.03	19,952,391.37
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>78,096,907.29</u>	<u>80,935,758.56</u>
Closing balance (as per SDA bank account reconciliation attached)	<u>19,344,994.93</u>	<u>1,170,015.19</u>
(ii) A/c Name [A/c No.100000489128] CFC Stanbic		
Opening balance (as per the SDA reconciliation)		6,558,142.83
Total amount deposited in the account		265,961.92
Total amount withdrawn (as per Statement of Receipts & Payments)		<u>6,761,604.75</u>
Closing balance (as per SDA bank account reconciliation attached)	=	<u>62,500.00</u>

Notes to the Financial Statements (Continued)

12.Fund Balance Brought Forward

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank accounts	36,061,511	71,755,598
Total	36,061,511	71,755,598

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

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)
	Unsupported expenditure		Partially resolved	End of December 2022

Guidance Notes:

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


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


.....
Stephen I. Muiruri
Project Coordinator

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

13. Annexes

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

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
Receipts	a	b	c=a-b	d=b/a %	
Proceeds from domestic and foreign grants	4,080,328,000	3,432,287,285	648,040,715	84	USAID pulled out from Global Fund thus forcing GF to reallocate commodities thus leading to delay in procurement thus low absorption
Total Receipts	4,080,328,000	3,432,287,285	648,040,715	84	
Payments					
Compensation of employees	1,624,000	1,478,383	145,617	91	
Purchase of goods and services	3,348,772,142	3,050,064,120	298,708,022	91	USAID pulled out from Global Fund thus forcing GF to reallocate commodities

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

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
					thus leading to delay in procurement thus low absorption
Acquisition of non-financial assets	52,872,000	49,121,580	3,750,420	93	
Transfer to other Government entities (KEMSA)	338,509,091	331,623,202	6,885,889	98	
Total payments	4,080,328,000	3,432,287,285	309,489,948	84	

Annex 8: Other Support Documents

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

THE NATIONAL TREASURY
GLOBAL FUND PROGRAM
HIV GRANT NO. KEN-H-TNT, NFM 2.

Annex2: Financial Statements cash basis and
commitments reconciliation

[illegible]

2.0 Travel related costs (TRC)	0	456,163	-456,163	-	1,397,241	1,100,608	296,634	971,811	198,869	772,942
3.0 External Professional services	0	0	0	-	0	0	0	0	-	0
4.0 Health Products (HPP)	0	25,488,850	25,488,850	-	108,238,214	110,143,374	-1,905,160	87,465,663	64,244,364	23,221,299
5.0 Health Products (HPNP)	0	4,202,153	-4,202,153	-	32,193,631	19,997,608	12,196,023	21,906,322	10,045,097	11,861,225
6.0 Health Products (HPE)	0	118,152	-118,152	-	367,558	182,052	185,506	49,500	7,650	41,850
7.0 Procurement and Supply-Chain	0	3,837,227	-3,837,227	-	11,223,308	10,336,104	887,205	8,039,997	4,081,879	3,958,119
8.0 Infrastructure (INF)	0	2,839,726	-2839,726	-	2,918,541	2,839,726	78,815	0	0	0
9.0 Non-health equipment (NHP)	0	0	0	-	0	0	0	0	0	0
10.0 Communication Material	0	0	0	-	21,085	0	21,085	21,085	0	21,085
11.0 Program Administration	0	0	0	-	191,446	137,740	53,706	47,178	11,274	35,904
12.0 Living support (LSCTP)	0	0	0	-	0	0	0	0	0	0
13.0 Payment for Results	0	0	0	-	0	0	0	0	0	0
Total uses of Grant Funds	0	36,954,097	36,954,097	-	157,591,235	145,574,662	12,016,573	0	118,875,785	40,048,051
Total commitments at 31.12.2019										
Transfers to SRs		0.00				25,697,618.74			5,818,678	
Net exchange gain/loss		0				-46,917			-13,408	
Transfers to KCM		(2,905,822)				(2,894,055)			(623,597)	
Other transfers						(1,095,736)				
Net sources (uses) of Grant Funds	0	1,329,902.78				1,329,903.14			2,182,560.38	

Notes to the financial statements

All amounts are in US\$ unless otherwise stated

Note 1: Basis of accounting

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

Note 2: Disbursements/Receipts

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

Note 3:

Expenditure represents amounts disbursed and costs incurred denominated in USD.

Note 4:

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

Note 5: Receipts from Global Fund

Start Date		01/07/2021	01/07/2020	01/01/2018
End Date		30/06/2022	30/06/2021	30/06/2022
Period		Current period US\$	Prior period US\$	Cumulative US\$
Description	Date	Amount		
Disbursement 1	29/03/2018	4,400,553.00		4,400,553.00
Disbursement 2	17/07/2018	686,560.00		686,560.00
Disbursement 3	30/08/2018	8,474,707.00		8,474,707.00

Annex 2: Financial Statements cash basis and commitments reconciliation, June 2022
National Treasury, Kenya

Disbursement 4	09/05/2019	20,901,696.88			20,901,696.88
Disbursement 5	01/11/2019	7,787,856.94			7,787,856.94
Disbursement 6	19/11/2019	10,376,866.89			10,376,866.89
Disbursement 7	20/03/2020	58,878,248.21			58,878,248.21
Disbursement 8	19/08/2020	12,538,455.20		12,538,455.20	12,538,455.20
Disbursement 9	8/7/2021	27,629,669.31		27,629,669.31	27,629,669.31
Disbursement 10	17/02/2022	11,099,555.38		11,099,555.38	11,099,555.38
Total		162,774,168.81	38,729,224.69	12,538,455.20	162,774,168.81

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

Start Date			01/07/2021	01/07/2020	01/01/2018
End Date			30/06/2022	30/06/2021	30/06/2022
Period			Current period US\$	Prior period US\$	Cumulative US\$
Description	Period	Amount			
Direct Payment 1	07/09/2020	2,054,944.56	2,054,944.56		2,054,944.56
Direct Payment 2	19/11/2020	644,959.70	644,959.70		644,959.70
Direct Payment 3	15/12/2020	632,024.38	632,024.38		632,024.38
Direct Payment 4	07/01/2021	79,787.35	79,787.35		79,787.35
Direct Payment 5	14/01/2021	370,248.51	370,248.51		370,248.51
Direct Payment 6	17/02/2021	(26,244.00)	(26,244.00)		(26,244.00)
Direct Payment 7	21/06/2021	11,574.72	11,574.72		11,574.72
Total		3,767,295.22	3,767,295.22		3,767,295.22

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

Start Date			01/07/2021	01/07/2020	01/01/2018
End Date			30/06/2022	30/06/2021	30/06/2022
Period			Current period US\$	Prior period US\$	Cumulative US\$
Description	Dates	Amount			
Transfers from NFM 1 – 1	01.10.2020	6,558,142.83	6,558,142.83		6,558,142.83
Transfers from NFM 1 – 2	02.10.2020	674,994.71	674,994.71		674,994.71
Transfers from NFM 1 – 3	28.04.2021	11,429.64	11,429.64		11,429.64
Transfers from NFM 1 – 4	13.05.2021	169,173.00	169,173.00		169,173.00
Transfers from NFM 1 – 5	23.06.2021	195.99	195.99		195.99
Transfers to Kshs		645,585.17		645,585.17	645,585.17
Refunds from Amref		416,133.15		416,133.15	416,133.15
Total		8,475,654.49	7,413,936.17	1,061,718.32	8,475,654.49

sources

Note 8: Cash balances and gratuities for the principal recipient.

Item Description	Amount US\$
PR Special Inshore Account	
PR interest	
PR Local Account	
Total	

for the principal Recipient.

reconciliation, June 2022

	128,644.30
	746,134.83
... (KES)	346,825.43
...cleared cheques	-
Advances	-
Cash in Transit	45,798.56
Erroneous transfers by bank	62,500.00
Net sources of Grant Funds	1,329,903.12

Note 9: Supplemental schedule of commitments at 30.06.2022

Commitments at 01.07.2021	38,373,447.92
Paid in current year	32,014,661.00
Outstanding from previous year	0
Commitments 2022	0
Total commitments at 30.06.2022	0

Note 10: Principal Recipient advances

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

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

NOTES:

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



AUTHORIZED REPRESENTATIVE
RESOURCE MOBILIZATION DEPARTMENT-TREASURY

DATE 19.08.2022

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

NOTES:

USD

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

Discrepancy between total appearing in lines 3 and 9



AUTHORIZED REPRESENTATIVE
RESOURCE MOBILIZATION DEPARTMENT-TREASURY

DATE 19-08-2022

SPECIAL ACCOUNT STATEMENT

For period ending **30TH JUNE, 2022**
Account No. **0100005345248**
Depository Bank **STANBIC BANK-NAIROBI**
Address **WAIYAKI WAY, WESTLANDS,NAIROBI.**
Related Loan **HIV GRANT NO KEN-H-TNT GA 1547-MAIN**
Credit Agreement **NO. 4568-KE**
Currency **USD**

Account Activity

Beginning balance of 1ST July, 2021
as per C.B.K. Ledger Account

1,170,015.19

Add:

Total Amount deposited by ADB

96,271,887.03

Total Interest earnings if deposited in account

Total amount refunded to cover ineligible
expenditure

Deduct:

Total amount withdrawn

78,096,907.29

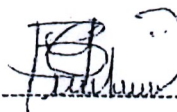
Total service charges if not included above in
amount withdrawn

Ending balance on 30th June,2022

19,344,994.93

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE:



DATE

14-07-2022

**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, 2022 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

CENTRAL BANK OF KENYA - RECONCILIATION

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

OFF-SHORE A/C NO: 100005345248

DETAILS

1.BALANCE AS PER OFFSHORE STATEMENT: CURRENCY

USD

AMOUNTS

20,293,007.30

2.ADD DEBITS NOT IN NRB

3.LESS CREDITS NOT IN NRB

4.ADD DEBITS NOT IN OFFSHORE

5.LESS CREDITS NOT IN OFFSHORE

30.06.2022

(7,900.00) PA127987

PAYMENTS

30.06.2022

(158,000.00) PA127986

PAYMENTS

30.06.2022

(58,468.92) PA127988

PAYMENTS

30.06.2022

(686,400.00) PA127984

PAYMENTS

30.06.2022

(2,923.45) PA127989

PAYMENTS

30.06.2022

(34,320.00) PA127985

PAYMENTS

6.BALANCE AS PER CBK LEDGER

(19,344,994.93)

19,344,994.93

Prepared By: SIMIYU T.K. Checked by: *[Signature]*

Approved By: *[Signature]*

Date: 01.07.2022

Date: 1/7/2022

Date: 4/7/2022

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

Run Time: 07:41:31

STATEMENT OF ACCOUNT PAGE NO : 1

ACCOUNT NUMBER : 1000375108

STATEMENT PERIOD: From 1/7/2021 To 30/06/2022
ACCOUNT TITLE : HIV GRANT NO KEN-H-TNT GA 1547-MAIN

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT	BALANCE
NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
1	8/7/2021	FT211871HVD8	PA 126086	-	13,884.00	(1,156,131.19)
2	8/7/2021	FT2118742V2L	PA 126092	-	7,000.00	(1,149,131.19)
3	8/7/2021	FT211878TL72	PA 126095	-	450.02	(1,148,681.17)
4	8/7/2021	FT21187D6PMC	PA 126087	-	694.20	(1,147,986.97)
5	8/7/2021	FT21187F6K2B	PA 126088	-	345,600.00	(802,386.97)
6	8/7/2021	FT21187J4SDP	PA 126089	-	17,280.00	(785,106.97)
7	8/7/2021	FT21187L2SVF	PA 126094	-	9,000.48	(776,106.49)
8	8/7/2021	FT21187VLD63	PA 126093	-	350.00	(775,756.49)
9	13/07/2021	FT21194FS218	PA126099	-	1,116.48	(774,640.01)
10	13/07/2021	FT21194RGYLD	PA126098	-	22,329.63	(752,310.38)
11	15/07/2021	FT21196R7HRX	FUNDING	(27,629,669.31)	-	(28,381,979.69)
12	20/07/2021	FT21197S1T2V	PA 126097	-	312,363.00	(28,069,616.69)
13	20/07/2021	FT21197TG801	PA 126096	-	6,247,260.00	(21,822,356.69)
14	16/08/2021	FT21228H1HCN	FUNDING	(341,623.51)	-	(22,163,980.20)
15	27/08/2021	FT2123806ZSD	PA126215	-	47,104.42	(22,116,875.78)
16	27/08/2021	FT212382C5WX	PA126227	-	11,500.65	(22,105,375.13)
17	27/08/2021	FT212382TXWD	PA126206	-	7,059.53	(22,098,315.60)
18	27/08/2021	FT2123838N50	PA126230	-	25,084.32	(22,073,231.28)
19	27/08/2021	FT21238B2KFY	PA126218	-	156,181.50	(21,917,049.78)
20	27/08/2021	FT21238C0YX3	PA126219	-	3,054,216.00	(18,862,833.78)
21	27/08/2021	FT21238C6NWS	PA126229	-	501,686.46	(18,361,147.32)
22	27/08/2021	FT21238CF88P	PA126223	-	5,027.05	(18,356,120.27)
23	27/08/2021	FT21238HXNZ0	PA126220	-	152,710.80	(18,203,409.47)
24	27/08/2021	FT21238J3MDV	PA126203	-	218,804.61	(17,984,604.86)
25	27/08/2021	FT21238KFQT8	PA126214	-	942,088.40	(17,042,516.46)
26	27/08/2021	FT21238MLZPC	PA126232	-	15,502.86	(17,027,013.60)
27	27/08/2021	FT21238NH2KU	PA126228	-	575.03	(17,026,438.57)

NO.

Value Date	Reference.No	Details	Debit	Credit	Balance
28 27/08/2021	FT21238R3QJV	PA126224	-	251.35	(17,026,187.22)
29 27/08/2021	FT21238WNDNJ	PA126231	-	310,057.20	(16,716,130.02)
30 27/08/2021	FT21238X49FB	PA126217	-	3,123,630.00	(13,592,500.02)
31 27/08/2021	FT21238X7DQW	PA126207	-	515,340.00	(13,077,160.02)
32 27/08/2021	FT21238Y0ZTX	PA126208	-	25,767.00	(13,051,393.02)
33 27/08/2021	FT21238YSX50	PA126205	-	141,190.50	(12,910,202.52)
34 27/08/2021	FT21238ZKDYC	PA126204	-	10,940.23	(12,899,262.29)
35 30/08/2021	FT212423VFC7	PA126226	-	50.17	(12,899,212.12)
36 30/08/2021	FT212425RD1Q	PA126225	-	1,003.32	(12,898,208.80)
37 30/08/2021	FT2124278YRG	PA126202	-	197.65	(12,898,011.15)
38 30/08/2021	FT212427R430	PA126210	-	4,378.96	(12,893,632.19)
39 30/08/2021	FT21242CCQTVR	PA126209	-	87,579.21	(12,806,052.98)
40 30/08/2021	FT21242LOY5Q	PA126201	-	3,952.99	(12,802,099.99)
41 30/08/2021	FT21242R6GG5	PA126221	-	17,372.71	(12,784,727.28)
42 30/08/2021	FT21242WVYHD	PA126222	-	868.64	(12,783,858.64)
43 7/9/2021	FT2124904SQ0	PA126211	-	1,029,465.60	(11,754,393.04)
44 7/9/2021	FT212492TX1D	PA126233	-	141,190.50	(11,613,202.54)
45 7/9/2021	FT212493S171	PA126236	-	12,287.42	(11,600,915.12)
46 7/9/2021	FT21249CRWTM	PA126239	-	2,200.00	(11,598,715.12)
47 7/9/2021	FT21249HKHHK	PA126235	-	245,748.45	(11,352,966.67)
48 7/9/2021	FT21249TRX68	PA126243	-	189,375.00	(11,163,591.67)
49 7/9/2021	FT21249XVGMR	PA126244	-	9,468.75	(11,154,122.92)
50 7/9/2021	FT21249VHLHV	PA126240	-	110.00	(11,154,012.92)
51 7/9/2021	FT21249VJLMY	PA126234	-	7,059.53	(11,146,953.39)
52 10/9/2021	FT212534CMLR	PA126247	-	1,078.16	(11,145,875.23)
53 10/9/2021	FT21253K7XLO	PA126248	-	53.91	(11,145,821.32)
54 10/9/2021	FT21253VQ9ZW	PA126237	-	2,102.29	(11,143,719.03)
55 15/09/2021	FT2125703YP4	PA127268	-	65,596.44	(11,078,122.59)
56 15/09/2021	FT2125703Z4G	PA127255	-	62,030.00	(11,016,092.59)
57 15/09/2021	FT212571P4FM	PA127265	-	8,012.50	(11,008,080.09)
58 15/09/2021	FT212573C0PT	PA126245	-	30,102.24	(10,977,977.85)
59 15/09/2021	FT212574WNLQ	PA127264	-	160,250.00	(10,817,727.85)
60 15/09/2021	FT2125776909	PA126252	-	7,816.14	(10,809,911.71)
61 15/09/2021	FT212577S8HD	PA127262	-	2,788,000.00	(8,021,911.71)
62 15/09/2021	FT21257881VJ	PA127261	-	66,258.00	(7,955,653.71)
63 15/09/2021	FT21257BGR8K	PA127269	-	3,279.82	(7,952,373.89)
64 15/09/2021	FT21257F386M	PA127257	-	224,000.00	(7,728,373.89)

NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
65	15/09/2021	FT21257FFHCM	PA127251	-	1,505.11	(7,726,868.78)
66	15/09/2021	FT21257GDHDC	PA127267	-	66,145.97	(7,660,722.81)
67	15/09/2021	FT21257HMFVF	PA127263	-	139,400.00	(7,521,322.81)
68	15/09/2021	FT21257J9VF2	PA127266	-	1,322,919.43	(6,198,403.38)
69	15/09/2021	FT21257JZQT3	PA126241	-	156,322.75	(6,042,080.63)
70	15/09/2021	FT21257NN38T	PA127258	-	11,200.00	(6,030,880.63)
71	15/09/2021	FT21257S0GK1	PA127256	-	3,101.50	(6,027,779.13)
72	15/09/2021	FT21257ZRJQ8	PA127260	-	1,325,160.00	(4,702,619.13)
73	17/09/2021	FT212592MLCN	PA127275	-	7,955.12	(4,694,664.01)
74	17/09/2021	FT21259B0P23	PA127278	-	6,482.15	(4,688,181.86)
75	17/09/2021	FT21259LR6HQ	PA127272	-	51,473.28	(4,636,708.58)
76	17/09/2021	FT21259N0PJ4	PA127276	-	397.75	(4,636,310.83)
77	17/09/2021	FT21259SHTPV	PA127274	-	1,500.00	(4,634,810.83)
78	17/09/2021	FT21259SWBBN	PA127273	-	30,000.00	(4,604,810.83)
79	17/09/2021	FT21259V1F4H	PA127277	-	129,643.16	(4,475,167.67)
80	5/10/2021	FT212781RHKR	PA127271	-	3,029.84	(4,472,137.83)
81	5/10/2021	FT21278NVLR1	PA126238	-	101.30	(4,472,036.53)
82	18/10/2021	FT2129179R26	PA127280	-	142,095.44	(4,329,941.09)
83	18/11/2021	FT21322QFWXM	FUNDING	(65,731.55)	-	(4,395,672.64)
84	24/11/2021	FT213270LCKH	PA 127606	-	11,712.00	(4,383,960.64)
85	24/11/2021	FT21327572BK	PA 127612	-	2,051.03	(4,381,909.61)
86	24/11/2021	FT21327837H3	PA 127610	-	191.40	(4,381,718.21)
87	24/11/2021	FT2132787XTF	PA 127609	-	3,828.00	(4,377,890.21)
88	24/11/2021	FT21327DZVL5	PA 127613	-	2,788,000.00	(1,589,890.21)
89	24/11/2021	FT21327FMP7R	PA 127297	-	59,280.27	(1,530,609.94)
90	24/11/2021	FT21327H1MX5	PA 127294	-	5,931.45	(1,524,678.49)
91	24/11/2021	FT21327J0FF9	PA 127299	-	20,123.89	(1,504,554.60)
92	24/11/2021	FT21327JNWDP	PA 127618	-	7,828.25	(1,496,726.35)
93	24/11/2021	FT21327LXFKZ	PA 127614	-	139,400.00	(1,357,326.35)
94	24/11/2021	FT21327MX547	PA 127602	-	397.75	(1,356,928.60)
95	24/11/2021	FT21327P86R3	PA 127295	-	26,473.83	(1,330,454.77)
96	24/11/2021	FT21327QGR72	PA 127611	-	41,020.50	(1,289,434.27)
97	24/11/2021	FT21327RS1L5	PA 127296	-	26,870.12	(1,262,564.15)
98	24/11/2021	FT21327WHTB5	PA 127605	-	234,240.00	(1,028,324.15)
99	24/11/2021	FT21327WZZC1	PA 127601	-	7,955.12	(1,020,369.03)
100	24/11/2021	FT21327X1Y6W	PA 127615	-	3,299.16	(1,017,069.87)
101	24/11/2021	FT21327XH18J	PA 127616	-	164.95	(1,016,904.92)



NO.

Value Date	Reference.No	Details	Debit	Credit	Balance
102 24/11/2021	FT21327ZKTVB	PA 127617	-	156,565.00	(860,339.92)
103 26/11/2021	FT213289L6S0	PA127298	-	25,695.53	(834,644.39)
104 26/11/2021	FT21328SZNNWW	PA127619	-	49,399.71	(785,244.68)
105 26/11/2021	FT21328VZNNHH	PA127293	-	118,628.84	(666,615.84)
106 30/11/2021	FT21334H8GNN	PA127604	-	6,098.77	(660,517.07)
107 30/11/2021	FT21334SW081	PA127603	-	304,938.61	(355,578.46)
108 20/12/2021	FT21351B0J45	PA127635	-	3,800.00	(351,778.46)
109 20/12/2021	FT21351L23Q4	PA127631	-	1.85	(351,776.61)
110 20/12/2021	FT21351N86C7	PA127633	-	7,800.00	(343,976.61)
111 20/12/2021	FT21351PTCLD	PA127632	-	156,000.00	(187,976.61)
112 20/12/2021	FT21351Q72NK	PA127630	-	37.01	(187,939.60)
113 20/12/2021	FT21351QB8KZ	PA127634	-	76,000.00	(111,939.60)
114 24/12/2021	FT21358V3XHY	FUNDING	(250,000.00)	-	(361,939.60)
115 4/2/2022	FT22034FJ3PC	PA127665	-	350,000.00	(11,939.60)
116 23/02/2022	FT22054SZXL1	FUNDING	(11,099,555.38)	-	(11,111,494.98)
117 25/02/2022	FT220551773H	PA127608	-	66,258.00	(11,045,236.98)
118 25/02/2022	FT22055VPSPL	PA127607	-	1,325,160.00	(9,720,076.98)
119 3/3/2022	FT220612L8TP	PA 127678	-	88,991.27	(9,631,085.71)
120 3/3/2022	FT220613WW5L	PA127676	-	42,984.00	(9,588,101.71)
121 3/3/2022	FT220614DG97	PA 127668	-	131,000.00	(9,457,101.71)
122 3/3/2022	FT220614QRV	PA 127679	-	4,449.57	(9,452,652.14)
123 3/3/2022	FT22061763YS	PA 127681	-	12,390.00	(9,440,262.14)
124 3/3/2022	FT22061CV5BW	PA127670	-	253,000.00	(9,187,262.14)
125 3/3/2022	FT22061FWHG1	PA127672	-	287,943.05	(8,899,319.09)
126 3/3/2022	FT22061J5642	PA 127680	-	247,800.00	(8,651,519.09)
127 3/3/2022	FT22061JTDW3	PA 127677	-	2,149.20	(8,649,369.89)
128 3/3/2022	FT22061MGR8Y	PA 127684	-	420.71	(8,648,949.18)
129 3/3/2022	FT22061P9SKY	PA 127671	-	12,650.00	(8,636,299.18)
130 3/3/2022	FT22061R06YK	PA 127682	-	8,414.20	(8,627,884.98)
131 3/3/2022	FT22061RXHHY	PA127673	-	14,397.15	(8,613,487.83)
132 3/3/2022	FT22061Z51WX	PA 127669	-	6,550.00	(8,606,937.83)
133 7/3/2022	FT22066CH9M5	PA127666	-	2,730.67	(8,604,207.16)
134 7/3/2022	FT22066DXCJ2	FUNDING	(35,949,645.21)	-	(44,553,852.37)
135 7/3/2022	FT22066FS2M4	PA127667	-	136.53	(44,553,715.84)
136 7/3/2022	FT22066MHP5L	PA127674	-	1,165.35	(44,552,550.49)
137 7/3/2022	FT22066MT45G	PA127675	-	58.27	(44,552,492.22)
138 16/03/2022	FT220733H45V	PA127698	-	36,849.20	(44,515,643.02)



NO.

Value Date	Reference.No	Details	Debit	Credit	Balance
139 16/03/2022	FT220738YMR0	PA127904	-	2,894,055.30	(41,621,587.72)
140 16/03/2022	FT220739V71Y	PA127687	-	31,092.17	(41,590,495.55)
141 16/03/2022	FT220738MG45	PA127696	-	14,087.58	(41,576,407.97)
142 16/03/2022	FT22073CS8WL	PA127694	-	1,355.25	(41,575,052.72)
143 16/03/2022	FT22073FSMXB	PA127685	-	128,496.28	(41,446,556.44)
144 16/03/2022	FT22073GMSKT	PA127686	-	72,026.82	(41,374,529.62)
145 16/03/2022	FT22073K242L	PA127688	-	78,401.68	(41,296,127.94)
146 16/03/2022	FT22073S8L8S	PA127905	-	48,733.28	(41,247,394.66)
147 16/03/2022	FT22073SJJCQ	PA127693	-	27,105.00	(41,220,289.66)
148 16/03/2022	FT22073WPR0D	PA127699	-	1,842.46	(41,218,447.20)
149 16/03/2022	FT22073XFRDR	PA127689	-	46,021.03	(41,172,426.17)
150 16/03/2022	FT22073XVWL8	PA127695	-	281,751.55	(40,890,674.62)
151 16/03/2022	FT220757N6PX	PA127901	-	6,723.59	(40,883,951.03)
152 16/03/2022	FT22075FY4C1	PA127903	-	3,057.90	(40,880,893.13)
153 16/03/2022	FT22075G5TB1	PA127902	-	61,158.18	(40,819,734.95)
154 16/03/2022	FT22075HY6VR	PA127700	-	134,471.87	(40,685,263.08)
155 25/03/2022	FT220833MWNK	PA127907	-	117,141.13	(40,568,121.95)
156 25/03/2022	FT2208343RFY	PA127917	-	55,569.54	(40,512,552.41)
157 25/03/2022	FT220835TSXP	PA 127920	-	63,072.39	(40,449,480.02)
158 25/03/2022	FT2208362PQS	PA127913	-	57,671.50	(40,391,808.52)
159 25/03/2022	FT220837JVFH	PA 127922	-	24,263.29	(40,367,545.23)
160 25/03/2022	FT220838M1Q2	PA127906	-	165,980.69	(40,201,564.54)
161 25/03/2022	FT220839HR1M		56306.67	56,306.67	(40,145,257.87)
162 25/03/2022	FT220839PB96	PA127910	-	51,598.94	(40,093,658.93)
163 25/03/2022	FT22083BWHSG	PA127915	-	37,285.54	(40,056,373.29)
164 25/03/2022	FT22083H2B79	PA 127919	-	70,176.56	(39,986,196.73)
165 25/03/2022	FT22083LM7FW	PA127918	-	49,141.78	(39,937,054.95)
166 25/03/2022	FT22083NGWW1	PA 127921	-	28,834.74	(39,908,220.21)
167 25/03/2022	FT22083TN1TD	PA127908	-	15,479.97	(39,892,740.24)
168 25/03/2022	FT22083TTLXS	PA127911	-	81,187.06	(39,811,553.18)
169 25/03/2022	FT22083X6XLX	PA127914	-	17,482.51	(39,794,070.67)
170 25/03/2022	FT22083ZKHP7	PA127909	-	82,571.64	(39,711,499.03)
171 31/03/2022	FT220902B944	PA127934	-	3,060,000.00	(36,651,499.03)
172 31/03/2022	FT220902DRR6	PA127928	-	29,044.37	(36,622,454.66)
173 31/03/2022	FT220903D7T2	PA127941	-	65,645.27	(36,556,809.39)
174 31/03/2022	FT220906KD30	PA127935	-	153,000.00	(36,403,809.39)
175 31/03/2022	FT22090854P0	PA127944	-	32,320.00	(36,371,489.39)



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NO.

Value Date	Reference.No	Details	Debit	Credit	Balance
176 31/03/2022	FT220908JPPH	PA127937	-	459,000.00	(35,912,489.39)
177 31/03/2022	FT220908GQM0	PA127926	-	865,454.90	(35,047,034.49)
178 31/03/2022	FT22090CHBPP	PA127948	-	54,281.05	(34,992,753.44)
179 31/03/2022	FT22090CK9HW	PA127936	-	9,180,000.00	(25,812,753.44)
180 31/03/2022	FT22090G4WF1	PA127945	-	1,616.00	(25,811,137.44)
181 31/03/2022	FT22090G9V1S	PA127939	-	43,332.52	(25,767,804.92)
182 31/03/2022	FT220901930Y	PA127930	-	63,204.05	(25,704,600.87)
183 31/03/2022	FT22090M2WZL	PA127925	-	17,309,098.08	(8,395,502.79)
184 31/03/2022	FT22090MHSZN	PA127947	-	104,078.17	(8,291,424.62)
185 31/03/2022	FT22090MY5HC	PA127943	-	841.10	(8,290,583.52)
186 31/03/2022	FT22090PWX92	PA127938	-	52,635.56	(8,237,947.96)
187 31/03/2022	FT22090S2TGY	PA127940	-	100,249.61	(8,137,698.35)
188 31/03/2022	FT22090T5MG4	PA127927	-	2,839,726.00	(5,297,972.35)
189 31/03/2022	FT22090V9H97	PA127929	-	94,451.80	(5,203,520.55)
190 31/03/2022	FT22090VHQXC	PA127942	-	16,822.00	(5,186,698.55)
191 31/03/2022	FT22090YSHBJ	PA127931	-	73,396.00	(5,113,302.55)
192 31/03/2022	FT22090ZZY8T	PA127932	-	76,571.89	(5,036,730.66)
193 5/4/2022	FT22095JGQQG	FUNDING	(2,676,797.71)	-	(7,713,528.37)
194 7/4/2022	FT22097Y6S8Y	PA127933	-	3,560.60	(7,709,967.77)
195 11/4/2022	FT2210127Y2S	PA127912	-	6,456.83	(7,703,510.94)
196 27/04/2022	FT221177FWJ1	PA127949	-	693,371.49	(7,010,139.45)
197 27/04/2022	FT22117XRZFT	PA127950	-	34,668.57	(6,975,470.88)
198 9/5/2022	FT22129NB0RZ	FUNDING	(17,660,522.38)	-	(24,635,993.26)
199 9/5/2022	FT22129X78YZ	FUNDING	(583,541.98)	-	(25,219,535.24)
200 19/05/2022	FT221382XCK5	PA127978	-	12,140.38	(25,207,394.86)
201 19/05/2022	FT221383FHTW	PA127961	-	12,500.00	(25,194,894.86)
202 19/05/2022	FT221385F4YQ	PA127955	-	3,060,000.00	(22,134,894.86)
203 19/05/2022	FT2213891J4V	PA127969	-	1,276.55	(22,133,618.31)
204 19/05/2022	FT221388G309	PA127977	-	242,807.60	(21,890,810.71)
205 19/05/2022	FT22138J7BK3	PA127967	-	3,582.00	(21,887,228.71)
206 19/05/2022	FT22138SDDF8	PA127958	-	631.25	(21,886,597.46)
207 19/05/2022	FT22138TFCG8	PA127968	-	25,531.00	(21,861,066.46)
208 19/05/2022	FT22138Y40FC	PA127962	-	625.00	(21,860,441.46)
209 19/05/2022	FT22138ZHV69	PA127956	-	153,000.00	(21,707,441.46)
210 20/05/2022	FT221402Z0J3	PA127965	-	1,719.80	(21,705,721.66)
211 20/05/2022	FT22140620G4	PA127953	-	3,699.78	(21,702,021.88)
212 20/05/2022	FT22140K258W	PA127954	-	184.99	(21,701,836.89)



NO.

Value Date	Reference.No	Details	Debit	Credit	Balance
213 20/05/2022	FT22140PMP0J	PA127963	-	34,395.94	(21,667,440.95)
214 20/05/2022	FT22140SXJSR	PA127975	-	1,688.98	(21,665,751.97)
215 20/05/2022	FT22140VT1V3	PA127974	-	33,779.54	(21,631,972.43)
216 30/05/2022	FT22150PC2Z2	FUNDING	(14,800.00)	-	(21,646,772.43)
217 6/6/2022	FT221543J46B	PA127979	-	1,000,000.00	(20,646,772.43)
218 6/6/2022	FT221546Z2SP	PA127966	-	71,640.00	(20,575,132.43)
219 24/06/2022	FT22174GVQMN	PA127983	-	282,125.13	(20,293,007.30)
220 30/06/2022	FT221814BSJH	PA127987	-	7,900.00	(20,285,107.30)
221 30/06/2022	FT22181FGY3Y	PA127986	-	158,000.00	(20,127,107.30)
222 30/06/2022	FT22181P8KF1	PA127988	-	58,468.92	(20,068,638.38)
223 30/06/2022	FT22181PP9F7	PA127984	-	686,400.00	(19,382,238.38)
224 30/06/2022	FT22181XT8BN	PA127989	-	2,923.45	(19,379,314.93)
225 30/06/2022	FT22181YTBJH	PA127985	-	34,320.00	(19,344,994.93)

END OF ACCOUNT STATEMENT

CLOSING BALANCE : -19344994.93



HIV NFM 2 TRIAL BALANCES FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2022

	OLD GRANT (NFM 2)	
	DR(KSHS)	CR(KSHS)
Balance B/F	-	36,061,511.00
Contractual employees	-	
Top-up allowance	1,478,383.00	
Telephone	8,100.00	
Travel costs	-	
Accommodation	-	
Hire of Training Facilities and Equipment	-	
Tuition fees allowance	-	
Catering services	-	
Group personal Insurance	-	
Motor vehicle insurance	-	
Medical drugs	2,159,784,973.55	
Laboratory Materials, Supplies and Small Equipment	469,168,604.33	
Food and Rations	-	
Supplies & accessories for computers and printers	-	
Membership Fees	-	
Fuel oil and lubricants	-	
Contracted Professional services	421,102,442.29	
Warehouse Construction -KEMSA	331,623,202.28	
Bank charges	-	
Interest earning	-	
Routine Maintenance - Vehicles	-	
Maintenance expenses - Motor vehicle	-	
Purchase of Computers, Printers and other IT Equip	33,131,580.00	
Purchase of software	15,990,000.00	
Transfers to KCM	-	
Procurement Fee	-	
Transfer from NFM 2		
Transfer from KEMSA	-	
AMREF Interest Transfer	-	
Transfer to KEMSA	331,166,748.00	
Proceeds from domestic and foreign grants	-	3,763,454,033.45
Balance C/D	36,061,511.00	
TOTAL	3,799,515,544.45	3,799,515,544.45

