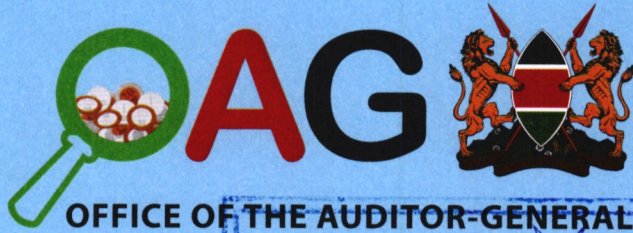


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

THE NATIONAL ASSEMBLY

REPORT

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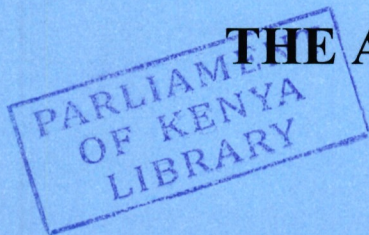
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HON. DWEN BAYA, CBS, MP

DEPUTY LEADER, MAJORITY PARTY

PERPETUAL MUIGA



THE AUDITOR-GENERAL

ON

DANIDA PRIMARY HEALTHCARE
(PHC) SUPPORT PROGRAM

FOR THE YEAR ENDED
30 JUNE, 2023

MINISTRY OF HEALTH



PROJECT NAME: DANIDA PRIMARY HEALTHCARE (PHC) SUPPORT PROGRAM

IMPLEMENTING ENTITY: Ministry of Health

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2023

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

DANIDA PRIMARY HEALTHCARE (PHC) SUPPORT PROGRAM
Annual Report and Financial Statements
for the financial year ended June 30, 2023

DANIDA PRIMARY HEALTHCARE (PHC) SUPPORT PROGRAM

Annual Report and Financial Statements

for the financial year ended June 30, 2023

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1. Acronyms and Glossary 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
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.
CHV	Community Health Volunteers
M & E	Monitoring and Evaluation
RMNCAH	Reproductive, maternal, Newborn, Child and Adolescent Health Services
PHC	Primary Health Care

2. Project Information and Overall Performance

2.1 Name and registered office

Name

The project's official name is DANIDA Primary Healthcare (PHC) Support Program

Objective

The key objective of the project is to improve primary health care with focus on reproductive, maternal, newborn, child and adolescent health.

Address

The project headquarters offices are Ministry of Health, Aya House, Nairobi County, Kenya.

The address of its registered office is: Ministry of Health, Aya House, Cathedral Road, P.O Box 30016-00100, Nairobi - Kenya.

Contacts: The following are the project contacts

P.O. Box:30016-00100

Telephone: +254-20-2717077

E-mail: ps@health.go.ke

Website: <https://www.health.go.ke>

2.2 Project Information

Project Start Date:	The project start date is 01 January 21
Project End Date:	The project end date is 31 December 25
Project Manager:	The project manager is Dr. Isaac Kimani
Project Sponsor:	Danish International Development Agency (DANIDA)

DANIDA PRIMARY HEALTHCARE (PHC) SUPPORT PROGRAM
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Project information and overall performance (continued)

2.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the Ministry of Health.
Strategic goals of the project	<p>The strategic goals of the project are as follows:</p> <ul style="list-style-type: none"> (i) Increased pro-poor access to quality primary healthcare with focus on reproductive, maternal, newborn, child and adolescent health services at county level. (ii) Improved access to and delivery of sustainable primary healthcare services in 47 counties in Kenya
Achievement of strategic goals	<p>The project management aims to achieve the goals through the following means:</p> <ul style="list-style-type: none"> (i) Conditional grants towards primary care to all 47 counties to support outreach, operations and maintenance at public gazetted level 2 and 3 health facilities as well as level 1 community health services. (ii) Long-term Advisor support through a Financial Management Advisor and M&E Advisor with the primary focus of providing overall advice and capacity building.
Other important background information of the project	The project focuses on the counties and specifically at level 2 and 3 health facility level as well as level 1 (community) health services. The current funding is likely to be the last phase of Danish health support to Kenya and therefore there is a strong component of sustainability. A counterpart funding modality was put in place where Danida contributions will drop each year with counties required to replenish the amounts accordingly.
Current situation that the project was formed to	<p>The project was formed to intervene in the following areas:</p> <ul style="list-style-type: none"> (i) Sustainably covering critical financing gaps in

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intervene	primary health care in counties in terms of predictable and flexible funding for operations, maintenance and outreach through existing government systems. (ii) Strengthening the implementation and management of healthcare service delivery through technical assistance to M&E and PFM.
Project duration	The project started on 1st January 2021 and is expected to run until 31 st December 2025.

2.4 Bankers

The following are the bankers for the current year:

Central Bank of Kenya
P.O. Box 60000-00200
Nairobi

2.5 Auditors



Auditor- General
P.O Box 30084 – 00100
Nairobi.

DANIDA PRIMARY HEALTHCARE (PHC) SUPPORT PROGRAM
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Project information and overall performance (continued)

2.6 Roles and Responsibilities

List the different people who will be working on the project.

Names	Title designation	Key qualification	Responsibilities
Dr. Isaac Kimani 	Project Manager leading the Project Management Team with representatives from Council of Governors	MBChB	To manage, direct and monitor implementation of the project's activities. Coordinate with counties in working towards meeting the project's objectives.
Steen Larsen 	DANIDA Financial Management Advisor	Bsc Economics	To provide advice and capacity building on financial management procedures surrounding the conditional grants and around the need for increased budgetary allocation to health by counties. Oversee transfer of funds from national to county levels.

DANIDA PRIMARY HEALTHCARE (PHC) SUPPORT PROGRAM
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<p>Kirstine Nojgaard</p> 	<p>DANIDA M&E Advisor</p>	<p>Bsc Public Health</p>	<p>To provide advice within the areas of M&E and/or broader health systems strengthening.</p>
------------------------------------------------------------------------------------------------------------	-----------------------------------	--------------------------	---------------------------------------------------------------------------------------------------

2.7 Funding summary

The Project is for duration of 5 years from 2021 to 2025 with an approved initial budget of **DKK 140 million** equivalent to approximately **Ksh. 2.4 billion**. In September 2021, the Royal Danish Embassy announced additional funding to the PHC program of **DKK 75 million (Ksh. 1.2 billion)** as highlighted in the table below:

DANIDA PRIMARY HEALTHCARE (PHC) SUPPORT PROGRAM
Annual Report and Financial Statements
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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 June 2023)		Undrawn balance to date	
	Donor currency (DKK)	Kshs	Donor currency (DKK)	Kshs	Donor currency (DKK)	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A)-(B)
Grant						
DANIDA PHC	215,000,000	3,600,000,000	64,372,152	1,233,112,000	150,627,848	2,366,888,000
Total	215,000,000	3,600,000,000	64,372,152	1,233,112,000	150,627,848	2,366,888,000

Project information and overall performance (continued)

B. Application of Funds

Application of funds	Amount received to date – (30 th June 2023)		Cumulative amount paid to date – (30 th June 2023)	Unutilised balance to date (30 th June 2023)	
	Donor currency (DKK)	Kshs		Donor currency (DKK)	Kshs
	(A)	(A')		(A)-(B)	(A')-(B')
(i) Grant					
DANIDA PHC	64,372,152	1,233,112,000	1,222,309,015	540,149	10,802,985
Total	64,372,152	1,233,112,000	1,222,309,015	540,149	10,802,985

Project information and overall performance (continued)

2.8 Summary of Overall Project Performance:

The key beneficiaries of the project are women of reproductive age, including adolescents and children under five who utilize Primary Health Care services most. The project supports counties in ensuring that the benefits reach the people at grass root level. The projects aim to ensure that;

- Children younger than one year are fully immunized;
- Pregnant women attend at least four Anti-Natal Care(ANC) visits;
- Births are attended by skilled health personnel; and
- Women of reproductive age are using a modern Family Planning method.

2.9 Summary of Project Compliance:

The project complied with applicable laws and regulations, and essential external financing agreements/covenants and this helped us to achieve the objectives set.

DANIDA PRIMARY HEALTHCARE (PHC) SUPPORT PROGRAM
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3. Statement of Performance against Project’s Predetermined Objectives

The DANIDA PHC grant named “improved primary health care with focus on reproductive, maternal, newborn, child and adolescent health” focuses on supporting the counties and specifically all gazetted government health facilities and level 1 community health services. This has led to improvement in reported quality of care provided at primary health care facilities and resulted into staff motivation and patient satisfaction.

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* plan are to:

- a) Improve the delivery, utilization, and quality of PHC services at the county level with a focus on (Reproductive, Maternal, Newborn, Child and Adolescent health services) RMNCAH.
- b) Funds will be sent to gazetted public Level 2 and Level 3 health facilities in the 47 Counties.
- c) Strengthen institutional capacity to better deliver quality PHC services.

Progress on attainment of Strategic development objectives

	Objective	Outcome	Indicator	Performance
1	Improve the delivery, utilization, and quality of Public Health Care services at the county level	Improved access to and delivery of sustainable primary healthcare services in 47 counties in Kenya	skilled birth delivery year’s coverage increase in antenatal care year’s coverage Uptake of family planning.	Increased pro-poor access to quality primary healthcare with focus on reproductive, maternal, new-born, child and adolescent health services at county level.

Environmental and Sustainability reporting

1. Sustainability strategy and profile

The support makes full use of country systems delivering ‘on-budget’ support to counties and Ministry of Health. Disbursement of conditional grants is done through the Government system to National Treasury for onward disbursement through IFMIS to the health facilities in the 47 counties. These grants are given at county level according to the existing County Allocation of Revenue (CARA) formula and are allocated to facilities, based on a criteria agreed upon by the county and fully disclosed to the project team. This will improve public health service delivery as the funds will support operational and maintenance expenditure at primary health care facility level.

2. Environmental performance

Follow up was made to ensure that all counties had renewed the National Environmental Management Authority (NEMA) certificates for waste management and all environmental safeguards are adhered to.

3. Employee welfare

The project follows the Government policies and procedures in the hiring process. The Ministry Human Resource department in collaboration with the Council of Governors (COG) conducts the interviews.

4. Market place practices-

a) Responsible Supply chain and supplier relations-

The organization encourages free flow of information during procurement processes to enable Suppliers gain complete understanding of the procurements being undertaken, and this allows them to both parties to meet each other’s’ needs more effectively.

b) Responsible ethical practices

- Continuous updating of the supplier register by registration of all qualified suppliers
- Ensure confidentiality is maintained during a procurement process. If Any information is to be given, ensure it is shared to all participating suppliers during a procurement process.
- The organization is a government entity and serves and treats all its clients equally.

DANIDA PRIMARY HEALTHCARE (PHC) SUPPORT PROGRAM
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c) Regulatory impact assessment

- All procurement processes are done in accordance to the procurement regulations of the donor requires fairness in treatment of all citizens and stakeholders
- All procurement processes are to be open to all eligible participants

5. Community Engagements-

The project follows the Government procedures and public participation is required at the county level .

5. Statement of Project Management responsibilities

The Principal Secretary for the Ministry of Health and the Project Manager for Danida Primary Health care support program – (DANIDA PHC Project) Secretariat 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 June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Project; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Project; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Principal Secretary for the Ministry of Health and the Project Manager for Danida Primary Health care support program – (DANIDA PHC Project) Secretariat 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 Manager for Danida Primary Health care support program – (DANIDA PHC Project) Secretariat 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 ended June 30, 2023 and of the Project’s financial position as at that date. The Principal Secretary for the Ministry of Health and the Project Manager 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 Manager for Danida Primary Health care support program – (DANIDA PHC Program) Secretariat 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.

DANIDA PRIMARY HEALTHCARE (PHC) SUPPORT PROGRAM
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for the financial year ended June 30, 2023

Approval of the Project financial statements

The Project financial statements were approved by The Principal Secretary for the Ministry of Health and the Project Manager for Danida Primary Health care support program – (DANIDA PHC Program) Secretariat on 08th October 2023 and signed by them.



Principal Secretary

Name

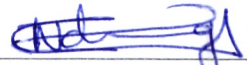
Henry Kimani, CS



Project Manager

Name

Dr. Isaac Kimani



Project Accountant:

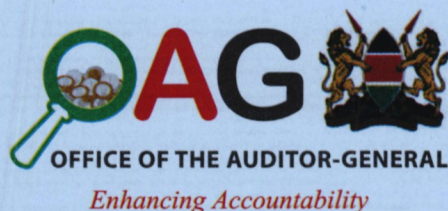
Name:

Caroline Ndingi

ICPAK Member Number:9040

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON DANIDA PRIMARY HEALTHCARE (PHC) SUPPORT PROGRAM FOR THE YEAR ENDED 30 JUNE, 2023 - MINISTRY OF HEALTH

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 DANIDA Primary Healthcare (PHC) Support Program set out on pages 1 to 16, which comprise of the statement of

Report of the Auditor-General on DANIDA Primary Healthcare (PHC) Support Program for the year ended 30 June, 2023 - Ministry of Health

financial assets as at 30 June, 2023, 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, 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 DANIDA Primary Healthcare (PHC) Support Program as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and with the Financing Agreement dated 14 December, 2020 between Danish Government and the Republic of Kenya.

Basis for Qualified Opinion

Undisclosed Payments

The statement of receipts and payments reflects total payments of Kshs.897,947,749 and cumulative to-date payments of Kshs.1,222,309,015. However, these amounts omit undetermined amounts paid directly by the donor to financial and monitoring and evaluation advisors. In addition, grants of Kshs.213,069,767 for technical assistance to Counties and amounts of Kshs.31,144,186 for programme activities implemented directly by the donor were not disclosed in the statement of receipts and payments.

In the circumstances, the accuracy and completeness of payments of Kshs.897,947,749 and cumulative to-date payments of Kshs.1,222,309,015 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the DANIDA Primary Healthcare (PHC) Support 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.

Other Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget of Kshs.1,597,554,500 and actual on comparable basis of Kshs.907,125,742 resulting to underfunding of Kshs.690,428,758 or 43%. Similarly, the Project spent an amount of Kshs.897,947,749 out of the approved expenditure budget of Kshs.1,597,554,500 resulting in an under-expenditure of Kshs.699,606,751 or 44%.

Further, the approved expenditure budget includes purchase of goods and services of Kshs.78,479,500 which was not included in the overall budget in the DANIDA Development Engagement Document. In addition, an amount of Kshs.3,348,837 for support activities at the Ministry of Health remained unutilized since Project inception while an allocation of Kshs.5,000,000 to support Council of Governors' Health Team was not disbursed.

In the circumstances, the Project's key objectives of improving primary health care with focus on reproductive, maternal, new-born, child and adolescent health care may not be achieved.

2. Undrawn Grant Funds

Project information and overall performance reflects cumulative receipts of Kshs.2,366,888,000 as at 30 June, 2023. The amount includes out grants of Kshs.147,890,996 allocated to sixteen (16) Counties which were not disbursed due to various reasons including non-compliance with the grant agreement and failure to provide supporting documents to the DANIDA-appointed auditor as shown in **Appendix 1**.

In addition, the actual undisbursed balance in the Project account at the National Treasury as at 30 June, 2023 amounted to Kshs.116,949,258 resulting to an unreconciled variance of Kshs.30,941,738.

In the circumstances, the public may have been denied essential primary healthcare services associated with the noncompliance, while the undrawn funds may have been misstated.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Non-Compliance with Co-Financing Requirements

The Project information and overall performance for the year ended 30 June, 2023 reflects amount received to date of Kshs.1,233,112,000 out of which an amount of

Kshs.897,947,749 was disbursed to forty-four (44) Counties. The Counties were required to provide counterpart funding of Kshs.360,000,000 to support outreach, operation and maintenance activities. However, three (3) Counties of Bomet, Bungoma and Taita/Taveta did not provide their counterpart funds of Kshs.21,101,000 while ten (10) Counties did not provide Special Purpose bank statements and Integrated Financial Management Information System (IFMIS) vote book to confirm compliance with the co-financing requirements amounting to Kshs.204,001,570 as shown in **Appendix 2**.

Failure by Counties to meet their counterpart funding obligation affects the sustainability of the Project which affects the country's devolved primary healthcare system.

2. Failure to Submit Financial Statements

The Project information and overall performance for the year ended 30 June, 2023 reflects cumulative amount paid to date of Kshs.1,222,309,015 out of which an amount of Kshs.322,911,266 is grant funds disbursed to forty-five (45) Counties for the Project period from 01 January, 2021 to 30 June, 2022. However, financial statements on the utilization of these funds were not submitted to the Auditor-General for audit. This is contrary to Section 8.3 of the DANIDA Development Engagement Document which requires the auditing be undertaken by the Office of the Auditor-General in coordination with the Accounting Officer at the Ministry of Health after which the Danish Embassy should be given copies of the forty-seven (47) signed annual audit reports from the Auditor-General.

In the circumstances, Management was in breach of the law.

3. Delay in Transfer of Funds to Health Facilities

Note 4 to the financial statements reflects transfers of Kshs.897,947,749 to forty-four (44) counties for various health facilities. Review of bank statements indicated twenty (22) counties delayed in disbursing an amount of Kshs.189,090,750 to health facilities with delays ranging from twenty-six (26) to sixty-eight (68) days. Further, as at the time of this audit, an amount of Kshs.264,071,429 remained unutilized in the County Revenue Fund account for twenty (20) Counties while four (4) counties were still holding an amount of Kshs.43,811,138 in their Special Purpose Accounts for about forty-three (43) days after receipt. This is contrary to Section 8.1 of the DANIDA Development Engagement Document, which requires grant funds be disbursed to health facilities' commercial banks within 25 days after receipt.

In the circumstances, the delays in disbursing funds to the health facilities affects project implementation and attainment of the project objectives.

4. Failure to Provide System Information

Note 4 to the financial statements reflects transfers to counties totalling Kshs.897,947,749 out of which an amount of Kshs.100,852,500 relates to funds to support community health units. According to DANIDA letter dated 22 January, 2022, the funds were to be channeled through level 2 and 3 link facilities on condition that the community health units

have reported their activities through Kenya Health Information System (KHIS) for the last six (6) months. However, a list of the community health units and reports of activities made through the Kenya Health Information System (KHIS) were not provided for audit.

In the circumstances, the transfer of Kshs.100,852,500 to support community health units was against the advice by the donor.

5. Irregularities in Operating DANIDA Project Bank Accounts

Note 4 to the financial statements reflects transfers of Kshs.897,947,749 to forty-four (44) counties out of which thirty-seven (37) Counties operated project accounts which did not have the name of the Project. This was contrary to Regulation 76 (1) of the Public Finance Management (National Government) Regulations, 2015 which requires each Project to have a Project account in the name of the Project. In addition, ten (10) Counties made direct payments of Kshs.90,704,799 from the Project accounts for operations not related to the Project. This is contrary to Regulation 76(3) of the Public Finance (National Government) Regulations, 2015 which requires every payment or instruction for payment out of the Project account be strictly on the basis of the approved estimates of budget and financing agreement.

In the circumstances, Management was in breach of the law.

6. Implementation of Project Activities Without Performance Targets

Note 4 to the financial statements reflects transfers of Kshs.897,947,749 to forty-four (44) counties to support operations in various health facilities. Section 4 of the DANIDA Development Engagement Document requires the Ministry of Health to measure health specific progress targets through data reported in the Kenya Health Information System (KHIS). The performance targets include utilization of outpatient services measured by the number of visits per person per year, pregnant women attending four antenatal care visits and children under one year immunized with the third dose of pentavalent among others. However, there was no evidence of measuring these performance targets in the health facilities funded by the DANIDA funds.

In the circumstances, the Project's key objectives of improving primary health care with focus on reproductive, maternal, new-born, child and adolescent health care may not be achieved.

7. Unsatisfactory Implementation of Projects

Physical verification of thirty-one (31) health facilities in seven (7) sampled Counties revealed several unsatisfactory observations as shown in **Appendix 3**.

In addition, it was noted that Management did not conduct monitoring and evaluation at the health facilities as such it has not been possible to establish whether the key objective of improving primary healthcare with key focus on reproductive, maternal, newborn, child and adolescent health is being achieved.

In the circumstances, effectiveness in the use of the grants for service delivery could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

As required by Financing Agreement dated 14 December, 2020, I report based on my audit, that:

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of

the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgment 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 Project's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Project to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Project to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with 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

13 October, 2023

APPENDICES

Appendix 1 - Undrawn Grant Funds

No.	County	Cumulative Allocation to as at 30 June, 2023 (Kshs.)	Cumulative Receipts as at 30 June, 2023 (Kshs.)	Undrawn Amount (Kshs.)
1.	Baringo	22,036,875	21,703,753	333,122
2.	Busia	26,006,250	25,724,698	281,552
3.	Garissa	30,386,250	28,610,911	1,775,339
4.	Isiolo	18,341,250	9,396,750	8,944,500
5.	Kajiado	27,785,625	27,252,751	532,874
6.	Kakamega	45,031,875	44,983,354	48,521
7.	Kericho	23,268,750	11,921,250	11,347,500
8.	Kwale	33,671,250	33,607,621	63,629
9.	Machakos	33,534,375	26,919,376	6,614,999
10.	Nairobi	68,848,125	-	68,848,125
11.	Narok	34,766,250	34,699,200	67,050
12.	Taita Taveta	18,341,250	4,602,548	13,738,702
13.	Tana River	25,321,875	25,219,715	102,160
14.	Turkana	45,579,375	11,204,203	34,375,172
15.	Wajir	36,956,250	36,189,282	766,968
16.	Westpokit	21,626,250	21,575,467	50,783
Total		511,501,875	363,610,879	147,890,996

Appendix 2 - Counties which did not Provide Information

No.	County	Amount (Kshs.)	Observations
1.	Garissa	28,610,911	DANIDA Special Purpose Account and IFMIS vote book not provided
2.	Homa Bay	21,686,063	The statement did cover the period from 1 July, 2022 to 15 August, 2023
3.	Kajiado	20,135,063	The statement did cover the period from 1 July, 2022 to 15 August, 2023
4.	Mandera	32,885,438	DANIDA Special Purpose Account and IFMIS vote book not provided
5.	Marsabit	21,787,875	DANIDA Special Purpose Account and IFMIS vote book not provided
6.	Nairobi	-	DANIDA Special Purpose Account and IFMIS vote book not provided
7.	Nandi	17,206,313	DANIDA Special Purpose Account and IFMIS vote book not provided
8.	Samburu	14,864,625	DANIDA Special Purpose Account and IFMIS vote book not provided
9.	Trans Nzoia	18,529,875	The statement did not indicate transaction details
10.	Wajir	28,295,407	DANIDA Special Purpose Account and IFMIS vote book not provided
	Total	204,001,570	

Appendix 3 - Unsatisfactory Implementation of Projects


No.	County	Amount (Kshs.)	Observation
1.	Machakos	18,329,063	The grant funds includes an amount of Kshs.8,590,313 still held in County Revenue Fund as at 15 August, 2023, forty-three (43) days after receipt while physical verification indicated an amount of Kshs.644,212 disbursed to four (4) health facilities remained unutilized.
2.	Makueni	23,824,125	The grant includes an amount of Kshs.2,983,500 disbursed to four (4) community health units which was not supported by activity reports and the number of persons referred to the link health facilities.
3.	Uasin Gishu	20,362,500	The grant includes an amount of Kshs.1,275,000 disbursed to two (2) community health units which was not supported by activity reports.
4.	Bungoma	28,609,313	The grant remained unutilized in the County Revenue Fund. This is despite financial constraints as witnessed in the five (5) sampled facilities which could not meet operations and maintenance needs including payments of casual wages.
5.	Laikipia	13,439,250	This grant includes an amount of Kshs.488,100 disbursed to four (4) sampled health facilities on 30 June, 2023 and which remained unutilized on 04 August, 2023 since Authority to Incur Expenditure (AIEs) had not been issued. This hinders the facilities from meeting the operations and maintenance needs covered by the DANIDA funds.
6.	Nakuru	33,772,347	The Grant includes an amount of Kshs.11,533,279 received in the Special Purpose Account on 01 July, 2022 and disbursed to the health facilities on 08 November, 2022, which is ninety-eight (98) days after the receipt of funds. This was contrary to the DANIDA Memorandum of Understanding which states that; disbursement of funds to the health facilities should be done within twenty-five (25) days after receipt.
7.	Nyeri	17,409,938	The amount includes Kshs.767,133.50 disbursed to four (4) sampled health facilities on 31 May, 2023 but remained unutilized on 02 August, 2023 about sixty (60) days after the receipt since the county had not yet issued the AIEs. Further, an amount of Kshs.545,065 disbursed on 31 May, 2023 to Narumoru health centre had not been budgeted.
	Total	155,746,536	

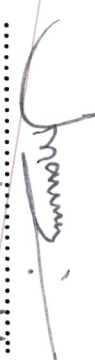
DANIDA PRIMARY HEALTHCARE (PHC) SUFFOKI PROGRAM
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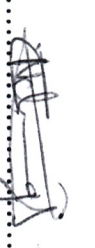
7. Statement of Receipts and Payments for the year ended 30th June 2023.

	2022-2023				2021-2022			Cumulative to date (From inception)
	Receipts and Payments controlled by the entity	Payments made by third parties	Total	Receipts and Payments controlled by the entity	Payments made by third parties	Total		
Receipts								
Proceeds from domestic and foreign grants	1	907,125,742	907,125,742	325,986,258		325,986,258	1,233,112,000	
Total receipts		907,125,742	907,125,742	325,986,258		325,986,258	1,233,112,000	
Payments								
Purchase of goods and services								
Acquisition of non-financial assets								
Transfers to other government entities	4	897,947,749	897,947,749	324,361,266		324,361,266	1,222,309,015	
Total payments		897,947,749	897,947,749	324,361,266		324,361,266	1,222,309,015	
Surplus/ (deficit)		9,177,993	9,177,993	1,624,992		1,624,992	10,802,985	

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

 Name **Hanny Kintari**
Principal Secretary

 Name **Isaac Kinoum**
Project Manager

 Name **Caroline Ndungu**
Project Accountant

ICPAK Member No: **9040**

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8. Statement of Financial Assets as at 30th June 2023

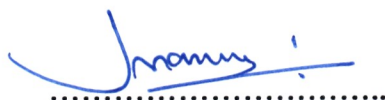
Description	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash and Cash equivalents			
Bank Balances	5	10,802,985	1,624,992
Total Cash and Cash equivalents		10,802,985	1,624,992
Imprests and Advances			
Total Financial Assets		10,802,985	1,624,992
Financial Liabilities			
Net Assets			
Represented By			
Fund Balance B/fwd.	7	1,624,992	
Surplus/(Deficit) for the Year		9,177,993	1,624,992
Net Financial Position		10,802,985	1,624,992

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 08th Oct. 2023 and signed by:



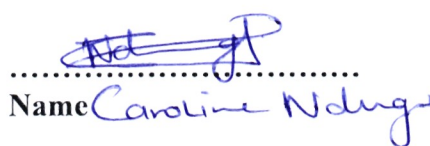
Name Harry Kimani

Principal Secretary



Name Dr. Isaac Kimani

Project Manager




Name Caroline Nduya
Project Accountant
ICPAK No. 9040


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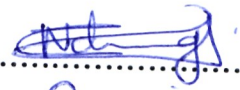
9. Statement of Cashflow for the year ended 30th June 2023

Description	Notes	2022-2023	2021-2022
		Kshs	Kshs
Cashflow from operating activities			
Receipts			
Proceeds from domestic and foreign grants	1	907,125,742	325,986,258
Total receipts		907,125,742	325,986,258
Payments			
Purchase of goods and services			
Transfers to other government entities	4	(897,947,749)	(324,361,266)
Total Payments		897,947,749	324,361,266
Adjustments during the year			
Decrease/(increase) in accounts receivable			
Net cash flow from operating activities		9,177,993	1,624,992
Cashflow from investing activities			
Acquisition of non-financial assets			
Net cash flows from investing activities			
Cash flow from financing activities			
Net cash flow from financing activities			
Net increase in cash and cash equivalents		9,177,993	
Cash and cash equivalent at beginning of the year	7	1,624,992	
Cash and cash equivalent at end of the year	5	10,802,985	1,624,992

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 08/06/2023 and signed by:


 Name Henry Kibuka
 Principal Secretary


 Name Dr. Isaac Kimani
 Project Manager


 Name Caroline Ndungu
 Project Accountant
 ICPAK Member No:9040

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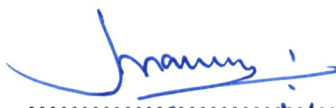
10. Statement of Comparison of Budget and Actual amounts for the year ended 30th June 2023

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Proceeds from domestic and foreign grants	751,929,500	845,625,000	1,597,554,500	907,125,742	690,428,758	57%
Total Receipts	751,929,500	845,625,000	1,597,554,500	907,125,742	690,428,758	
Payments						
Compensation to employees						
Purchase of goods and services	78,479,500		78,479,500	-	78,479,500	0%
Acquisition of non-financial assets						
Transfers to other government entities	668,450,000	845,625,000	1,514,075,000	897,947,749	616,127,251	59%
Other grants and transfers	5,000,000		5,000,000		5,000,000	0%
Total Payments	751,929,500	845,625,000	1,597,554,500	897,947,749	699,606,751	
Surplus or Deficit				9,177,993	(9,177,993)	

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



Name **Harry Kimani**
Principal Secretary



Name **Dr. Isaac Kimani**
Project Manager



Name **Caroline Ndingu**
Project Accountant

ICPAK Member No: **9040**

11. Significant Accounting Policies

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

11.1 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.

11.2 Reporting entity

The financial statements are for Danida Primary Health care support program under the Ministry of Health. The financial statements are for Danida Primary Health care support program as required by Section 81 of the PFM Act, 2012 .

11.3 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.

11.4 Recognition of receipts

Danida Primary Health care support program recognises all receipts from the various sources when the event occurs, and the related cash has actually been received.

i) Transfers from the Exchequer

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

ii) External Assistance

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

Significant Accounting Policies (Continued)

iii) Other receipts

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

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.

iii) Acquisition of fixed assets

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

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

11.5 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.

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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.

11.6 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.

11.7 Pending bills

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

11.8 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.

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11.9 Third party payments

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

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

During the year, no funds were received in form of direct payments from third parties.

11.10 Exchange rate differences

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

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12. Notes to the Financial Statements

1. Proceeds From Domestic and Foreign Grants

During the financial period to 30 June 2023, 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	
			Kshs	Kshs	2022-2023 Kshs	2021-2022 Kshs
Grants Received from Multilateral Donors (International Organizations)						
Danida grant		16,180,025	323,600,493		323,600,493	322,911,258
	27/jun/2022	29,176,262	583,525,249		583,525,249	3,075,000
Total		45,356,287	907,125,742		907,125,742	325,986,258

2. Purchase of Goods and Services

	2022/2023			2021/2022	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					
Communication, supplies and services					
Domestic travel and subsistence					
Total					

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3. Acquisition of Non-Financial Assets

	Payment s made in Cash	Paymen ts made by third parties	Total paymen ts	Total paymen ts	Cumula tive to- date
	2022-2023			2021- 2022	
	Kshs.	Kshs.	Kshs	Kshs	Kshs
Purchase of vehicles & other transport equipment					
Purchase of household furniture & institutional equipment					
Purchase of office furniture & general equipment					
Total					

4. Transfers to other Government Entities

During the financial period to 30 June 2023 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
	2022-2023			2021-2022	
	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers to National Governments					
County 47 counties	897,947,749		897,947,749	322,911,266	1,220,859,015
Council of Governors				1,450,000	1,450,000
Total	<u>897,947,749</u>		<u>897,947,749</u>	<u>324,361,266</u>	<u>1,222,309,015</u>

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Notes to the Financial Statements (Continued)

5. Cash And Cash equivalents

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank accounts (Note 8.13A)	10,802,985	1,624,992
Total	<u>10,802,985</u>	<u>1,624,992</u>

The project has one project account maintained within the Ministry of Health and two foreign currency designated accounts managed by the National Treasury as listed below:

6. A Bank Accounts

Project Bank Accounts

Details	2022-2023	2021-2022
	Kshs	Kshs
<u>Local Currency Accounts</u>		
Central Bank of Kenya [A/c No.....]	10,802,985	1,624,992
Total bank account balances	<u>10,802,985</u>	<u>1,624,992</u>

7. Fund Balance Brought Forward

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank accounts	1,624,992	
Cash in hand		
Total	1,624,992	


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13. Prior Year Auditor-General's Recommendations

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	<p>Budget Control and Performance</p> <p>The statement of comparison of budget and actual amounts reflects final receipts budget of Kshs.433,648,750 and actual on comparable basis of Kshs.325,986,258 resulting to underfunding of Kshs.107,662,492 or 25%. Similarly, the Project spent an amount of Kshs.324,361,266 out of the approved expenditure budget of Kshs.433,648,750 resulting in an under expenditure of Kshs.109,287,484 (or 25%).</p> <p>In the circumstances, the Project's key objectives of improving primary health care with focus on reproductive, maternal, new born, child and</p>	<p>The project had planned to disburse funds in two tranches to the counties. Once Tranche 1 is disbursed, the Danish Embassy is notified and they in turn release 2ND Tranche to the National treasury in readiness for disbursement. During the year under review there was a delay in disbursement of funds to the counties. The DANIDA disburses funds to the counties in tranches and during the year under review there was a delay in passage of the County Government additional allocation bill which replaced the County Allocation</p>	RESOLVED	

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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)
	adolescent health care may not be achieved.	Revenue Act (CARA). The Bill was assented on 22 nd April 2022 and Gazetted on 29 th April, however Commencement of bill was on 13 th May 2022. The project was able to disburse only one tranche because we had to wait until the Gazettement and commencement of the bill.		


 Name: Hanjira Kimtai, CB
 Principal Secretary


 Name: Dr. Isaac Kimani
 Project Manager

DANIDA PRIMARY HEALTHCARE (PHC) SUPPORT PROGRAM

Annual Report and Financial Statements

for the financial year ended June 30, 2023

Annexes

Annex1 - Variance explanations - Comparative Budget and Actual amounts for FY 2022-2023

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
	a	b	c=a-b	d=b/a %	
Receipts					
Proceeds from domestic and foreign grants	1,597,554,500	907,125,742	690,428,758	57%	This being a performance grant means that some counties did not get their full allocation in the two disbursements hence the under absorption.
Total Receipts	1,597,554,500	907,125,742	690,428,758		
Payments					
Compensation of employees					
Purchase of goods and services	78,479,500	-	78,479,500	0%	No procurements were done as planned due to transition challenges.
Acquisition of assets					
Transfers to other government entities	1,514,075,000	897,947,749	616,127,251	59%	The Government had planned to support training of CHVs however no exchequer was issued. The only transfers made were funded by Danida.
Other grants and transfers	5,000,000		5,000,000	0%	The donor did not approve any trainings under Danida fellowship centre during the year.
Total payments	1,597,554,500	897,947,749	699,606,751		
		9,177,993	(9,177,993)		

DANIDA PRIMARY HEALTHCARE (PHC) SUPPORT PROGRAM
Annual Report and Financial Statements
for the financial year ended June 30, 2023

Annex 2 – Summary of Fixed Assets Register

Asset class	Opening Cost (KShs) 2021/22	Donations in form of assets (KShs) 2021/22	*Purchases/ Additions in the Year (KShs) 2021/22	**Disposals in the Year (KShs) 2021/22	Transfers in/(out) Kshs 2021/22	Closing Cost (KShs) 2022
	(a)	(b)	(c)	(d)	(d)	(e)= (a)+ (b)+c)- (d)+(-) d
Land						
Buildings and structures						
Transport equipment						
Office equipment, furniture and fittings						
ICT Equipment, Other Machinery and Equipment						
Heritage and cultural assets						
Biological assets						
Infrastructure assets roads, rails						
Intangible assets						
Work in Progress						
Total						

Notes

* Purchases/Additions in the year reconciled to the amount in Statement of Receipts and Payments

DANIDA PRIMARY HEALTHCARE (PHC) SUPPORT PROGRAM
Annual Report and Financial Statements
for the financial year ended June 30, 2023

Annex 3: Other Support Documents

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities
- ii. Bank Reconciliations statement as at 30th June 2023
- iii. Certificate of Bank Balances as at 30th June 2023

LINKI
JUU YA
KENYA

CBK
BANK OF
KENYA

July 19, 2023

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 33-0192

CERTIFICATE OF BALANCES

Customer : 120374

MINISTRY OF HEALTH


Balance

Date:

30-Jun-23

Account No	Account Name	Currency	Balance
1000181478	REC-MINISTRY OF HEALTH	KES	4,109,132,454.52
1000181688	DEV-MINISTRY OF HEALTH	KES	3,785,734,913.65
1000182156	DEP-MINISTRY OF HEALTH	KES	298,394,333.01
1000182601	CBK165-MINISTRY OF HEALTH	KES	0.00
1000198858	E.A PUBLIC HEALTH LAB, NETWORK PROJ	KES	50.11
1000258756	EA CENT.OF EXC.-SKILLED -BIOMED S	KES	11,011,390.05
1000298488	KENYA ITALY DEBT FOR DEV (KIDDP)	KES	30,112,829.40
1000313878	TRANSFORM.HEALTH SYST. UNIVERSAL C	KES	394,625,666.10
1000327979	DANIDA PRO SUP UNIV HEALTH CARE UHC	KES	0.00
1000328037	MINISTRY OF HEALTH EQUA FUND OPER	KES	340,049,478.00
1000340614	THS UC GFF GRANT TFOA2561 KE	KES	0.00
1000340649	THS UC PHRD GRANT TFOA2792 KE	KES	0.00
1000429437	SPORTS ART,SOCIAL DEV. FUND-HEALTH	KES	337,991,454.40
1000446684	COVID 19 EMERGENCY RESPONSE PROJECT	KES	761,888,291.75
1000453176	TOBACCO CONTROL FUND	KES	480,766,238.25
1000516879	KEPSA PRIVATE SECTR INITI COVID VAC	KES	0.00
1000565705	KENYA COVID-19 HEALTH EMERGENCY RES	KES	541,359.90
1000595562	DANIDA SUPPORTED PRI H C PROGRAMME	KES	10,802,985.00


Leonard Kipsanai
Senior Manager
Banking Services Division


Joyce Nasieku
Authorised Signatory
Banking Services Division

REPUBLIC OF KENYA							
MINISTRY OF HEALTH							
DANIDA PHC							
BANK RECONCILIATION AS AT 30TH JUNE, 2023							
		Sh.	cts.	Sh.	cts.	Sh.	cts.
Balance as per Bank Statement				10,802,985.00			
Less							
1. Payments in cash book							
recorded in Bank statement							
(unpresented Cheques)				583,525,249.00			
2. Receipts in Bank							
recorded in Cash							
Add							
3. Payments in Bank							
recorded in Cash							
4 Receipt in cash book not yet recorded				583,525,249.00			
in Bank statement							
Bank balance as per				10,802,985.00			
Balance as per Bank Statement							
I certify that I have							
above reconciliation is							

PAYMENTS IN CASHBOOK NOT RECORDED IN BANK STATEMENT

RECEIPTS IN CASHBOOK NOT RECORDED IN BANK STATEMENT

DATE	TO WHOM PAID	DESCRIPTION OF PAYMENT	VOUCHER NUMBER	CASH	BANK	DATE	TO WHOM RECEIVED	DESCRIPTION OF PAYMENT	BANK
6/29/2023	Lamu County	Payment		004	5,089,125.00	6/29/2023	The National Treasury	Being Exchequer for DANIDA Tranche 2 FY 21/22 and 22/23 to counties	583,525,249.00
6/29/2023	Elegeyo Marakwet	Payment		004	7,571,625.00				
6/29/2023	Tharaka Nithi	Payment		004	7,695,750.00				
6/29/2023	Taita Taveta	Payment		004	-				
6/29/2023	Laikipia	Payment		004	8,192,250.00				
6/29/2023	Isiolo	Payment		004	4,698,375.00				
6/29/2023	Kirinyaga	Payment		004	8,316,375.00				
6/29/2023	Embu	Payment		004	8,440,500.00				
6/29/2023	Samburu	Payment		004	9,061,125.00				
6/29/2023	Vihiga	Payment		004	9,123,188.00				
6/29/2023	Nyamira	Payment		004	9,433,500.00				
6/29/2023	Nyandarua	Payment		004	9,557,625.00				
6/29/2023	Westpokot	Payment		004	16,035,592.00				
6/29/2023	Baringo	Payment		004	9,658,940.00				
6/29/2023	Nandi	Payment		004	10,488,563.00				
6/29/2023	Kericho	Payment		004	5,960,625.00				
6/29/2023	Nyeri	Payment		004	10,612,688.00				
6/29/2023	Bomet	Payment		004	17,715,375.00				
6/29/2023	TransNzoia	Payment		004	11,295,375.00				
6/29/2023	Siaya	Payment		004	11,357,438.00				
6/29/2023	Tana River	Payment		004	11,379,402.00				

6/29/2023	Busia	Payment		004	11,510,323.00				
6/29/2023	Murang'a	Payment		004	12,350,438.00				
6/29/2023	Uasin Gishu	Payment		004	12,412,500.00				
6/29/2023	Kajiado	Payment		004	12,065,813.00				
6/29/2023	Homabay	Payment		004	13,219,313.00				
6/29/2023	Migori	Payment		004	13,281,375.00				
6/29/2023	Marsabit	Payment		004	21,787,875.00				
6/29/2023	Kisumu	Payment		004	13,405,500.00				
6/29/2023	Mombasa	Payment		004	13,839,938.00				
6/29/2023	Wajir	Payment		004	28,295,407.00				
6/29/2023	Makueni	Payment		004	14,522,625.00				
6/29/2023	Machakos	Payment		004	8,590,313.00				
6/29/2023	Kwale	Payment		004	15,203,746.00				
6/29/2023	Kisii	Payment		004	15,267,375.00				
6/29/2023	Meru	Payment		004	15,763,875.00				
6/29/2023	Narok	Payment		004	15,696,825.00				
6/29/2023	Kitui	Payment		004	17,315,438.00				
6/29/2023	Bungoma	Payment		004	17,439,563.00				
6/29/2023	Kiambu	Payment		004	18,575,209.00				
6/29/2023	Turkana	Payment		004	-				
6/29/2023	Mandera	Payment		004	20,046,188.00				
6/29/2023	Nakuru	Payment		004	20,615,097.00				
6/29/2023	Kakamega	Payment		004	20,370,041.00				
6/29/2023	Garissa	Payment		004	19,786,411.00				
6/29/2023	Kilifi	Payment		004	20,480,625.00				
	Total				583,525,249.00		Total		583,525,249.00

Prepared by

Timothy Muchiri

Signature



Designation

Project Asst. Accountant

Date

05.07.2023

Reviewed by

Caroline Ndung'u

Signature



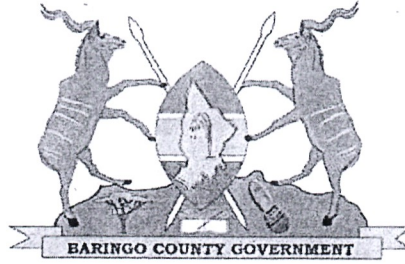
Designation

Project Accountant

Date

05/07/2023

BARINGO COUNTY GOVERNMENT



This is to acknowledge that Baringo County, received Kshs 6,399,750 (Amount in numbers) Six million three hundred and ninety nine thousand seven hundred and fifty only (Amount in words) as **DANIDA - PHC tranche 1** for the **FY 2022/2023** funds from the National treasury, to the County Revenue Fund on 27th April, 2023.

and received Kshs 8,685,950 (Amount in numbers) Eight million six hundred and eighty five thousand nine hundred and fifty only (Amount in words) as **DANIDA - PHC tranche 2** for the **FY 2022/2023** funds from the National treasury, to the County Revenue Fund on 03rd July, 2023.

Name: Thomas Chesaro Signature:

Date: 18th July, 2023

County Designated Project Accountant

Baringo County.



REPUBLIC OF KENYA



COUNTY GOVERNMENT OF BOMET
DEPARTMENT OF HEALTH SERVICES

Telephone: 0 747062522

Office of the Chief Officer
Department of Health Services
P.O BOX 19 – 20400
Bomet

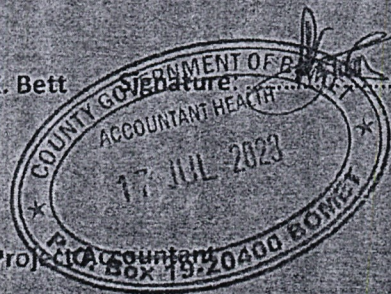
Ref No: BCG/MMS/GEN.CORR. VOL.II/18/07/2023

17th July, 2023

This is to acknowledge that Bomet County, received Ksh 17,715,375.00 (Seventeen Million seven hundred and fifteen thousand, three hundred and seventy-five only) as Danida PHC funds from the National treasury, to the County Revenue Fund on 4th July 2023 as follows;

1. Danida PHC funds Tranch 2 FY 2021-22 Ksh 6,100,875.00
2. Danida PHC funds Tranch 1 & 2 FY 2022-23 Ksh 9,396,000.00
3. Danida PHC funds L1 Community Unit Funds FY 2022-23 Ksh 2,218,500.00

Name: CPA Robert K. Bett



Date: 17th July 2023

County Designated Project Accountant

Bomet County.





COUNTY GOVERNMENT OF BUSIA
Department Health & Sanitation
P.O. BOX 1040 – 50400
BUSIA, KENYA



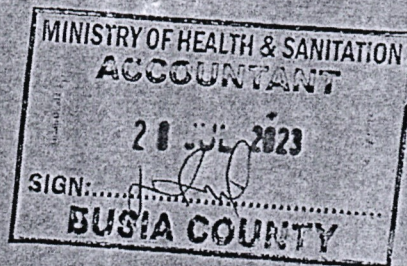
COUNTY TREASURY

This is to acknowledge that Busia County, received 6,380,323 (Six million three hundred and eighty thousand, three hundred and twenty three only), as **Danida tranche 2 for the FY 2021/2022** funds from the National treasury, to the County Revenue Fund on 3rd July 2023 and received 5,130,000 (Amount in numbers) Five million, one hundred and thirty thousand only as **Danida tranche 2 for the FY 2022/2023** funds from the National treasury, to the County Revenue Fund on 3rd July 2023.

Name: THOMAS WEGULO Signature: *Thomas Wegulo* Date: 20/7/2023

COUNTY DESIGNATED PROJECT ACCOUNTANT

BUSIA COUNTY.



COUNTY LOGO



This is to acknowledge that Elgeyo Marakwet County, received 4,849,500
'Amount in numbers'
Four Million Eight hundred forty nine thousand five hundred shillings only.
Amount in words' as **DANIDA PHC tranche 1** for the FY 2022/2023 funds from the National
treasury, to the county revenue fund on 26/11/2023 date (dd/mm/yyyy).

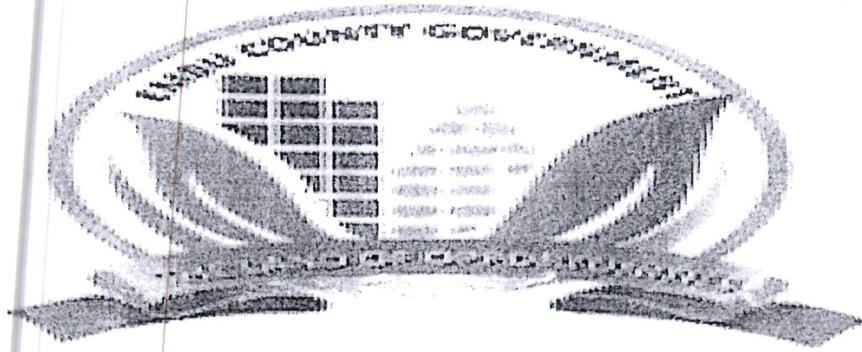
This is to acknowledge that Elgeyo Marakwet County, received 7,571,625
'Amount in numbers' Seven Million five hundred seventy One thousand six hundred twenty five
shillings only
Amount in words' as **DANIDA PHC tranche 2** for the FY 2022/2023 funds from the National
treasury, to the county revenue fund on 31/12/2023 date (dd/mm/yyyy).

Name: Noelyne Kugat

Signature: [Signature]

Date: 17/1/2023

County Designated Project Accountant
Elgeyo Marakwet County



DEPARTMENT OF HEALTH

The Project Manager THS-UCP

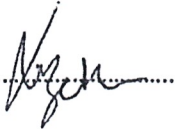
P.O Box

Afya House Nairobi.

Ref: Acknowledgement of DANIDA Tranche 1&2 Funds Received by Embu County Government during FY 2022/2023.

This is to acknowledge that...Embu...County, received ... 5,406,000.00... 'Amount in numbers' ...Five Million and six Thousand and Zero Cents Only Amount in words' as **DANIDA tranche One FY 2022/2023** funds from the National treasury, to the county revenue fund on 26/04/2023 date (dd/mm/yyyy).

This is to acknowledge that.....Embu...County, received ... 8,440,500.00... 'Amount in numbers' ...Eight Million Four Hundred and Fourty Thousand Five Hundred and Zero Cents Only Amount in words' as **DANIDA tranche 2 FY 2021/2022& 2022/2023** funds from the National treasury, to the county revenue fund on 03/07/2023 date (dd/mm/yyyy).

Name: Rose Karimi Njeru Signature:..... Date: 31/07/2023

County Designated Project Accountant

.....Embu..... County



COUNTY GOVERNMENT OF GARISSA

MINISTRY OF HEALTH

Tel: +254 020 2000 133/0713355164
Headquarters
E-mail: jeffagett@yahoo.com

County Health

P O Box 40-70100
GARISSA-KENYA

When replying please quote

Ref: CGG/COH/ACC/VOL.I (00100)

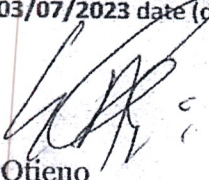
31st July, 2023.

To: The Project Manager
THS-UCP
Afya House
P.o Box 30016-00100
Nairobi-Kenya

REF: ACKNOWLEDGEMENT LETTER

This is to acknowledge that...Garissa...County, received ...Kshs.8,824,500 'Amount in numbers' Eight Million, eight hundred and twenty four thousand five hundred shillings Only Amount in words' as DANIDA tranche 1 for the FY 2022/2023 funds from the National treasury, to the county revenue fund on 26/04//2023 date (dd/mm/yyyy).

This is to acknowledge that...Garissa...County, received Kshs.19,786,411 'Amount in numbers' Nineteen Million, Seven hundred and eighty six thousand, four hundred and eleven Shillings Only. Amount in words' as DANIDA tranche 2 for the FY 2022/2023 funds from the National treasury, to the county revenue fund on 03/07/2023 date (dd/mm/yyyy).


Geoffrey Agett Otiemo
Project Accountant
Garissa County

Cc to:

• File



**COUNTY GOVERNMENT OF
ISIOLO
OFFICE OF CHIEF OFFICER
PUBLIC HEALTH
P.O BOX 42 – 60300-ISIOLO.**



REF: No. ISO/FIN/DANIDA/C.2 Vol11 7th July 2023

DANIDA
PHC CORDINATOR
MINISTRY OF HEALTH
KENYA


Dear Sir,

RE: ACKNOWLEDCMENT LETTER

As per your letter dated 4th July 2023, Ref: COG/6/40/3A Vol.2(51). We wish to appreciate your continued support to Isiolo County.

We received a grant of 4,698,975 (Four Million six hundred ninety-eight three seventy-five shillings) being support for Primary health care support.

Regards,


Augustine Gatebu
Project Accountant
Public Health
Isiolo County

SECTOR ACCOUNTANT
HEALTH SERVICES
ISIOLO COUNTY

COUNTY LOGO



This is to acknowledge that Kericho County, received Kshs **5,960,625** 'Amount in numbers' Five million , nine hundred sixty thousand, six hundred twenty five only. as **DANIDA tranche 2 for the FY 2021/2022** funds from the National treasury, to the county revenue fund on 3/7/2023).

This is to acknowledge that Kericho County, received Nil 'Amount in numbers' Nil Amount in words' as **DANIDA tranche 2 for the FY 2022/2023** funds from the National treasury, to the county revenue fund .

Name: Joshua Oballa

Signature:

A handwritten signature in black ink, appearing to read "J. Oballa".

Date: 15th July 2023

County Designated Project Accountant
Kericho County

COUNTY GOVERNMENT OF KIAMBU
DEPARTMENT OF HEALTH SERVICES

Telegrams: "MEDICAL", Kiambu
Website: www.kiambu.go.ke
When replying please quote
Email address: cdhkiambu@gmail.com



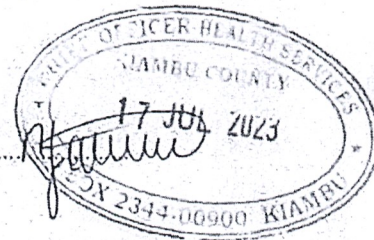
P.O. BOX 2344 - 00900
KIAMBU

This is to acknowledge that KIAMBU COUNTY, received Ksh. 11,845,500 (ELEVEN MILLION EIGHT HUNDRED AND FORTY-FIVE THOUSAND FIVE HUNDRED) as DANIDA-PHC TRANCHE 1 2022/2023 Ksh 8,046,000 and 3,799,500 for Community Health Units Funds from the National treasury to the county revenue fund on 26/04/2023.

Name:
Mary Njeri
Project Accountant
Kiambu County.

Signature:

Date:.....



COUNTY GOVERNMENT OF KIAMBU
DEPARTMENT OF HEALTH SERVICES

Telegrams: "MEDICAL", Kiambu
Website: www.kiambu.go.ke
When replying please quote
Email address: cdhkiambu@gmail.com



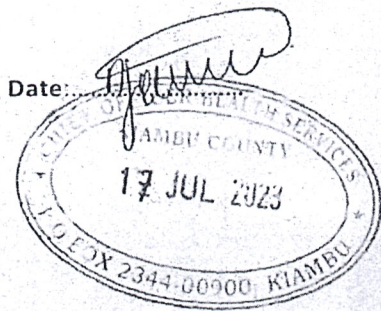
P.O. BOX 2344 - 00900
KIAMBU

This is to acknowledge that KIAMBU COUNTY, received Ksh. 18,575,209 (EIGHTEEN MILLION FIVE HUNDRED AND SEVENTY-FIVE THOUSAND TWO HUNDRED AND NINE) as DANIDA-PHC TRANCHE 2 2021/2022 Ksh 10,529,209 and Tranche 2 2022/20223 Ksh 8,046,000. Funds from the National treasury to the county revenue fund on 03/07/2023

Name:
Mary Njeri
Project Accountant
Kiambu County.

Signature:

Date:



COUNTY GOVERNMENT OF KILIFI
DEPARTMENT OF HEALTH SERVICES

When Replying quote
Email: inforchiefsoffice@gmail.com
REF: COH/DOH/DANIDA /VOL.1/03



P. O. Box 9-80108
KILIFI
Date: 28th July 2023

**OFFICE OF THE CHIEF OFFICER FOR HEALTH AND
SANITATION SERVICES**

REF: DANIDA PHC ACKNOWLEDGE RECEIPT

This is to acknowledge that Kilifi County, received 13,117,500.00.

Thirteen million one hundred and seventeen thousand five hundred Amount in words' as **DANIDA tranche 2** for the FY 2021/2022 funds from the National treasury to the county revenue fund on 23-May-23.

This is to acknowledge that Kilifi County, received 11,880,000.00.

Eleven million eight hundred and eighty-eight thousand as **DANIDA tranche 2** for the FY 2022/2023 funds from the National treasury to the county revenue fund on 06-Jul-23.

Name: Evans Ngatata Runya

Signature

Date: 28/7/2023

County Designated Project Accountant
KILIFI COUNTY.



COUNTY GOVERNMENT OF KIRINYAGA



DEPARTMENT OF MEDICAL SERVICES, PUBLIC HEALTH AND SANITATION

18th July 2023

1. This is to acknowledge that KIRINYAGA COUNTY received ksh 3,618,000 Amount in numbers THREE MILLION SIX HUNDRED EIGHTEEN THOUSAND. (Amount in words) Danida TRANCH 1 to the county revenue fund on (27/04/ 2023).
2. This is to acknowledge that KIRINYAGA COUNTY received ksh 8,316,375 Amount in numbers EIGHT MILLION THREE HUNDRED SIXTEEN THOUSAND THREE HUNDRED SEVENTY FIVE SHILLINGS. (Amount in words) as DanidaTranch 2 to the county revenue fund on (03/07/ 2023).

HSSF ACCOUNTANT
KIRINYAGA COUNTY
P. O. Box 24,
KERUGOYA

Signature:.....

Name: PETER KINYUA MUNGAI

DATE: 18.07.2023

County Designated Project Accountant

Kirinyaga County



**KISII COUNTY GOVERNMENT
DEPARTMENT OF HEALTH
OFFICE OF THE COUNTY DIRECTOR OF HEALTH**

Telegramme "Medical"
Telephone: 0721422400/0753122723
E-Mail: kisiicountyhealthcoordinator@gmail.com

Kisii County
P.O Box 92 – 40200,
KISII

When replying quote:

REF: KS/C/HS.34 VOL.I/ (130)

Date: 27th July, 2023

The Project Manager
Danida Fund
NAIROBI

RE: FUND ACKNOWLEDGEMENT - DANIDA

This to acknowledge that Kisii County received Ksh. 9,788,500.00 (nine million seven hundred and eighty-eight thousand five hundred shillings) as Danida tranche I for the FY2022/2023 funds from the National Treasury to the County Revenue Fund on 26th April, 2023.

We also acknowledge that the county received Ksh. 15,267,375.00 (fifteen million two hundred and sixty-seven thousand three hundred and seventy-five shillings) as Danida tranche II for the FY 2021/2022 and also FY 2022/2023 from the National Treasury to the County Revenue Fund on 3rd July, 2023.

Thank you.

**SAMUEL MUTAI
COUNTY DESIGNATED PROJECT ACCOUNTANT
KISII COUNTY**

**TRANSFORMING HEALTH SYSTEMS
FOR UNIVERSAL HEALTH CARE
KISII COUNTY
PROJECT ACCOUNTANT**
Date: 27/7/2023
Sign:
P. O. Box 92-40200, KISII

COUNTY LOGO

REPUBLIC OF KENYA
COUNTY GOVERNMENT OF KISUMU

Telegrams: "PRO (MED)"
Tel: 254-057-2020105
Fax: 254-057-2023176
E-mail:
kisumucountymarwa@gmail.com



DANDA/MARWA/FIF
P.O. Box 721 – 40100,
Kisumu.

DEPARTMENT OF HEALTH & SANITATION

Our Ref:

Date: 7TH JULY 2023

This is to acknowledge that Kisumu County, received Ksh. 7,573,500 (**Kenya shillings Seven million, five hundred and seventy-three thousand and five hundred only**) as **DANIDA tranche 2 for the FY 2021/2022** funds from the National treasury, to the county revenue fund on 6/7/2023.

This is to acknowledge that Kisumu County, received Ksh. 5,832, 000 (**Kenya shillings Five million, eight hundred and thirty-two thousand only**) as **DANIDA tranche 2 for the FY 2022/2023** funds from the National treasury, to the county revenue fund on (6/7/2023).

Name: Joshua Clinton Okise

Signature:

Date: 7/7/2023

**County Designated Project Accountant
Kisumu County**

COUNTY GOVERNMENT OF KITUI



This is to acknowledge that Kitui County, received Kshs 9,782,438.00 (nine million, seven hundred and eighty two thousand, four hundred and thirty eight shillings only) as DANIDA tranche 2 for the FY 2021/2022 funds from the National treasury, to the county revenue fund on 06/07/2023.

This is to acknowledge that Kitui County, received Kshs. 7,533,000.00 (Seven million, five hundred and thirty three thousand shillings only) as DANIDA tranche 2 for the FY 2022/2023 funds from the National treasury, to the county revenue fund on 06/07/2023.

Name:

Leah Mwangi

Date: 06/07/2023

Signature:

A handwritten signature in black ink, appearing to be 'Leah Mwangi'.

County Designated Project Accountant
KITUI County



COUNTY GOVERNMENT OF KWALE
DEPARTMENT OF HEALTH SERVICES

P.O. Box 4 - 80403
Kwale - KENYA

Email: info@kwale.go.ke
Website: www.kwale.go.ke

Ref. No. CG/KWL/6/5/COH/11/VOL.II/(127)

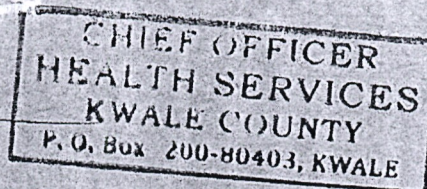
Date: 3rd July, 2023

RE: ACKNOWLEDGEMENT OF DANIDA FUNDS FY.2023/2024

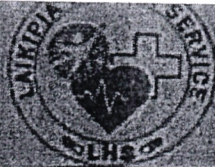
This is to acknowledge that Kwale County, received 15,203,746.00 (Fifteen Million, Two hundred and Three Thousand, Seven Hundred and Forty Six Only) Amount in words' as **DANIDA PHC tranche 2** for the FY 2023/2024 funds from the National treasury, to the County Revenue Fund on 3rd July, 2023.

Dr. Kitsao Mjimba

CHIEF OFFICER – HEALTH SERVICES (CURATIVE)







COUNTY GOVERNMENT OF LAIKIPIA

This is to acknowledge that Laikipia County, received 5,247,000

(Amount in numbers) Five Million, two hundred forty seven
only

(Amount in words) as DANIDA tranche 1 for the FY 2022/2023 funds from the National treasury, to the county revenue fund on 26th April, 2023, in CRF A/C 1000171626

This is to acknowledge that LAIKIPIA County, received KSh. 8,192,250

(Amount in numbers) Eight Million, one hundred ninety two
Thousand two hundred fifty only

(Amount in words) as DANIDA tranche 2 for the FY 2022/2023 funds from the National Treasury, to the county revenue fund on 3rd July, 2023 Date (dd/mm/yyyy)



Name: M. Charles Mwangi Signature: [Signature] Date: 17th July, 2023

County Designated Project Accountant

Laikipia County



COUNTY GOVERNMENT OF LAMU
Office of the Chief Officer Medical Services



Telephone: +254-077870537
E-mail: cohealth@lamu.go.ke

LAMU COUNTY
P.O. Box 45-80500
LAMU

REF.LMU/CDH/ACC.G/VOL11/26

18/07/2023

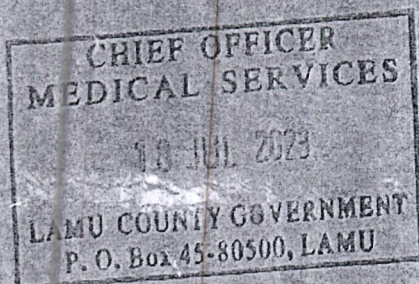
The Project Coordinator/Manager

RE: LAMU COUNTY DANIDA FUNDS CONFIRMATION

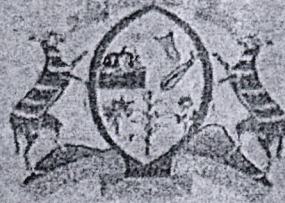
This is to acknowledge that Lamu County, received Ksh. 2,875,125 (Two million eight hundred and Seventy five thousand One hundred and twenty five) as **Danida second tranche FY 21/22**. funds from the National treasury, to the county revenue fund and to the Special Purpose Account.

This is to acknowledge that Lamu County, received Ksh. 2,214,000 (Two million two hundred and fourteen thousand) as **Danida second tranche FY 22/23** funds from the National treasury, to the county revenue fund and to the Special Purpose Account.

Dr. Victor Tole
Chief Officer Medical Services
Lamu County



COUNTY GOVERNMENT OF TRANS NZOIA



This is to acknowledge that COUNTY GOVERNMENT OF TRANSNZOIA, received KSH 6,381,375 (Amount in numbers) SIX MILLION THREE HUNDRED AND EIGHTY ONE THOUSANDS THREE HUNDRED AND SEVENTY FIVE (amount in words) as DANIDA tranche 2 for the FY 2021/2022 funds from the National Treasury, to the County Revenue Fund on 03/07/2023 date (dd/mm/yyyy).

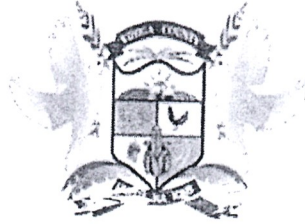
This is to acknowledge that COUNTY GOVERNMENT OF TRANSNZOIA, received KSH 4,914,000 'Amount in numbers' FOUR MILLION NINE HUNDRED AND FOURTEEN THOUSANDS (Amount in words') as DANIDA tranche 2 for the FY 2022/2023 funds from the National Treasury, to the County Revenue Fund on 03/07/2023 date (dd/mm/yyyy).

Name: Abdi Kebet Irangi Signature: [Handwritten Signature]

Date: 20/7/2023

County Designated Project Accountant
TRANSNZA County

COUNTY GOVERNMENT OF VIHIGA



When Replying please quote...
Ref. No. VCHS/COH/PROPOSALS/VOL.1
Email: maryanyiendah@yahoo.com
Date: 28th July 2023

CHIEF OFFICER HEATH
SERVICES
VIHIGA COUNTY
P.O. BOX 344 - 50300
MARAGOLI

DEPARTMENT OF HEALTH

TO,
CHIEF EXECUTIVE OFFICER
COUNCIL OF GOVERNORS
NAIROBI

**RE:ACKNOWLEDEMENT RECEIPT OF KSHS.5,843,250,KSHS.3,969,000 AND
KSHS.5,154,188 FOR DANIDA PHC TRANCHE ONE FOR THE F/Y 2022/23,
TRANCH 2 F/Y 2022/23 AND TRANCHE 1 F/Y 2021/22**

This is to acknowledge that Vihiga County, received Kshs.5,843,250 (Five million eight hundred and forty three thousand two hundred and fifty only), as Danida tranche 1 for the F/Y 2022/2023 funds from the National Treasury, to the County Revenue fund on 26th April 2023.
Danida

Vihiga County, received Kshs.3, 969,000 (Three million nine hundred and sixty nine thousand only), as Danida tranche 2 for the F/Y 2022/2023 funds from National Treasury, to the County Revenue fund on 5th July 2023.

The County also received Kshs.5,154,188 (Five million one hundred and fifty four thousand one hundred and eighty eight only), as Danida tranche 2 for the F/Y 2021/2022 funds from National Treasury, to the County Revenue fund on 5th July 2023.

Thank you.

Name: Sylvia Tekei

Signature:

A handwritten signature in black ink, appearing to be 'Sylvia Tekei'.

Date: 28/07/2023

County Designated Project Accountant
VIHIGA COUNTY

COUNTY LOGO

This is to acknowledge that.....**wajir**.....County, received
...**28,295,407,000**..... 'Amount in numbers' ...twenty eight million two
hundred ninety five thousand four hundred zero seven thousand
shillings..... Amount in words' as
DANIDA tranche 2 for the FY 2021/2022 funds from the National treasury, to the county
revenue fund on3rd July 2023.....date (dd/mm/yyyy).

This is to acknowledge that.....**wajir**.....County, received
.....**28,295,407,000**..... 'Amount in numbers'
..... Amount in words' as **DANIDA**
tranche 2 for the FY 2022/2023 funds from the National treasury, to the county revenue
fund on3rd July 2023.....date (dd/mm/yyyy).

Name: **Signature:** hashiim
Date:.....
Hashim Abdikadir
County Designated Project Accountant
.....**Wajir**..... **County**