

53



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**REPORT**  
DATE: 23 FEB 2021 DAY: Tuesday

TABLED BY	L. O. M.
OF	
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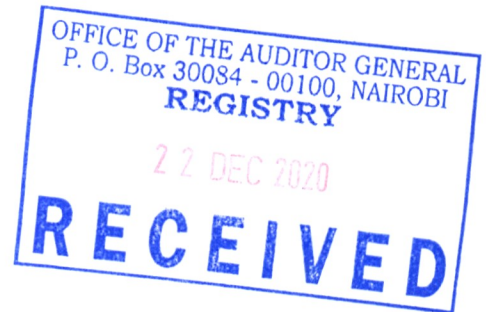
**THE AUDITOR-GENERAL**

**ON**

**SUPPORT OF THE HEALTH FINANCING  
STRATEGY - OUTPUT BASED APPROACH  
(OBA) PROGRAMME  
(CREDIT NO. 201065853)**


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

**MINISTRY OF HEALTH**



**MINISTRY OF HEALTH**  
**OUTPUT BASED APPROACH PROGRAMME**  
**(OBA)**

**PROGRAMME GRANT/CREDIT NUMBER 2010 658 53**

 <b>THE NATIONAL ASSEMBLY</b> <b>PAPERS LAID</b>	
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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

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

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

# **OUTPUT BASED APPROACH (OBA) PROGRAMME**

## **Reports and Financial Statements**

**For the financial year ended June 30, 2020**

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# **OUTPUT BASED APPROACH (OBA) PROGRAMME**

**Reports and Financial Statements**  
**For the financial year ended June 30, 2020**

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## **1. PROGRAMME INFORMATION AND OVERALL PERFORMANCE**

### **1.1 Name and registered office**

#### **Implementing Agency:**

Ministry of Public Health and Sanitation  
Department of Economic Planning and Policy  
Afya House, Cathedral Road  
P. O .Box 30016-00100  
Nairobi

#### **Programme Objectives**

To improve access to and uptake of RH services by the economically disadvantaged groups of the population through promotion of a voucher scheme.

#### **Auditors:**

Auditor General  
Kenya National Audit Office  
P.O.Box 30084 - 00100  
Nairobi

### **1.2 Programme Information**

Programme Start Date:	The programme start date is 07/10/2011
Programme End Date:	The programme end date is 31/10/2017
Programme Manager:	The programme manager is Mr Stephen Kaboro
Programme Sponsor:	The programme sponsor is German Development bank-kfw

### **1.3 Programme Overview**

Line Ministry/State Department of the programme	The programme is under the supervision of the Ministry of Health. Department of Economic Planning and Policy Afya House, Cathedral Road
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## OUTPUT BASED APPROACH (OBA) PROGRAMME

### Reports and Financial Statements

For the financial year ended June 30, 2020

Programme number	2010 65 853
Strategic goals of the programme	The strategic goals of the programme are as follows: (i) To assist in designing and implementing a social health insurance system by implementing poverty oriented pilot programme concerning the scope of services, quality, which is demand driven and has effective financing mechanisms.
Achievement of strategic goals	The programme management aims to achieve the goals through the following means: (i) Provision of maternal and child health care at subsidised cost using vouchers (ii) Improve access to quality reproductive health and GBVR services to the economically disadvantaged
Other important background information of the programme	The programme is implemented in the counties of Nairobi, Kiambu, Kisumu, Kilifi and Kitui
Current situation that the programme was formed to intervene	The programme was formed to intervene in the following areas: (i) Reduce maternal and child mortality in the country (ii) Increase use of family planning services (iii) Assist in GBV victims recovery
Programme duration	The programme started on 7 <sup>th</sup> October 2011 and is expected to run until 31 October 2017

#### 1.4 Bankers

**Account Name:**

Ministry of Public Health and Sanitation – OBA Programme

**Account Number:**

01141161840700 – Kshs

01141161840701 – Kshs

22120161840700 - EURO

**Banker:**

Co-operative Bank of Kenya

Upper Hill Branch

P.O.Box 19555-00202

Nairobi

## **OUTPUT BASED APPROACH (OBA) PROGRAMME**

### **Reports and Financial Statements**

**For the financial year ended June 30, 2020**

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#### **1.5 Auditors**

Auditor General  
Kenya National Audit Office  
P.O.Box 30084 – 00100  
Nairobi

#### **1.6 Roles and Responsibilities**

<b>Names</b>	<b>Title designation</b>	<b>Key qualification</b>	<b>Responsibilities</b>
Dr David Kariuki	Head department of Policy Planning and Health financing		Overall programme oversight
Stephen Kaboro	Head, OBA Programme	Economist (MSC)	Programme Head
Clarice Okumu	Quality Assurance and Accreditation Officer	Senior Nurse	Health facilities Quality assurance
Moses Ranji	Finance and Accounting Officer	MSC Finance ongoing, B/Com, CPA(K),ACCA	Finance and Accounting
Sarah Ogola	Monitoring and Evaluation Officer	MA, Program Planning And Management	Monitoring and evaluation
Billy Baltazar	Monitoring and Evaluation Officer	B/COM, Management	Monitoring and Evaluation
Prof. Kioko Urbanus	Management Assistant	Health Economist (PhD)	Provision of management assistance

## OUTPUT BASED APPROACH (OBA) PROGRAMME

### Reports and Financial Statements

For the financial year ended June 30, 2020

#### 1.7 Funding summary

Name of Grant	Size of Grant	Date of signing	Closing Date
Health Financing Strategy Support - OBA Programme	€ 21,000,000.00	November 2011	31 <sup>st</sup> October,2017
Residual from BMZ 2002 66338	€ 181,446.13		
BMZ 2007 65131	€ 9,686,183.66		

Below is the funding summary:

Source of funds	Donor Commitment-		Amount received to date – (30/6/2020)		Undrawn balance to date (30/6/2020)	
	Donor currency (Euros)	Kshs	Donor currency (Euros)	Kshs	Donor currency	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
<b>(i) Grant</b>						
KFW	21,000,000	2,478,000,000	18,824,811	2,282,086,126	2,175,189	195,913,874
RESIDUALS-66338	181,446	21,410,643			181,446	21,410,643
RESIDUALS-65131	9,686,184	1,142,969,672	8,088,403	954,431,662	1,597,781	188,538,010
<b>TOTALS</b>	<b>30,867,630</b>	<b>3,642,380,315</b>	<b>26,913,214</b>	<b>3,236,517,788</b>	<b>3,954,416</b>	<b>405,862,527</b>
<b>(i) Counterpart funds</b>						
Government of Kenya	2,729,892	322,073,406	2,291,568	270,405,000	438,324	51,668,406
Miscellaneous Receipts	30,456	3,593,764	30,513	5,382,051	-	-
<b>Total</b>	<b>33,627,978</b>	<b>3,968,047,485</b>	<b>29,235,295</b>	<b>3,512,304,839</b>	<b>4,392,740</b>	<b>457,530,933</b>

#### 1.8 Summary of Overall Programme Performance:

- The programme was not closed as anticipated as there were plan to extend its life span up 2020 but this was cancelled during negotiation period. The closure of the programme is yet to be spelled out due to transfer of contact persons from the ministry.
- The programme have achieved an 88% absorption rate.
- There are some components which have not completed their contractual obligation eve as the programme is coming to an end due to late contractual engagement

#### 1.9 Summary of Programme Compliance:

- The programme has been compliant with the laws and regulations of the country and the donor regulations.

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## **OUTPUT BASED APPROACH (OBA) PROGRAMME**

### **Reports and Financial Statements**

**For the financial year ended June 30, 2020**

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## **2. STATEMENT OF PROGRAMME MANAGEMENT RESPONSIBILITIES**

The Principal Secretary for the Ministry of Health and the Programme Manager for **OBA** Programme are responsible for the preparation and presentation of the Programme's financial statements, which give a true and fair view of the state of affairs of the Programme for and as at the end of the financial year ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Programme; (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 Programme; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

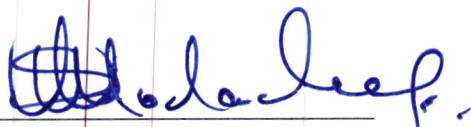
The Principal Secretary for the Ministry of Health and the programme Manager for **OBA** Programme accept responsibility for the Programme's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The Principal Secretary for the Ministry of Health and the programme Manager for **OBA** Programme are of the opinion that the Programme's financial statements give a true and fair view of the state of Programme's transactions during the financial year ended June 30, 2020, and of the Programme's financial position as at that date. The Principal Secretary for the Ministry of Health and the programme Manager for **OBA** Programme further confirm the completeness of the accounting records maintained for the Programme, which have been relied upon in the preparation of the Programme financial statements as well as the adequacy of the systems of internal financial control.

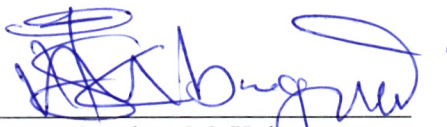
The Principal Secretary for the Ministry of Health and the programme Manager for **OBA** Programme confirm that the Programme has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Programme funds received during the financial year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

### **Approval of the Programme financial statements**

The Programme financial statements were approved by the Principal Secretary for the Ministry of Health and the programme Manager for **OBA** Programme 35/61 2020 and signed by them.



Mrs. Susan Mochache, CBS  
Principal Secretary



Stephen M. Kaboro  
Programme Manager

**OUTPUT BASED APPROACH (OBA) PROGRAMME**

*Reports and Financial Statements*

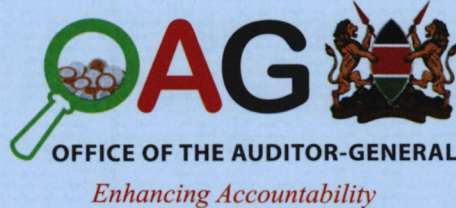
*For the financial year ended June 30, 2020*

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**3. REPORT OF THE INDEPENDENT AUDITORS ON THE OBA PROGRAMME**

# REPUBLIC OF KENYA

Telephone: +254-(20) 3214000  
E-mail: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



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

## **REPORT OF THE AUDITOR-GENERAL ON SUPPORT OF THE HEALTH FINANCING STRATEGY - OUTPUT BASED APPROACH (OBA) PROGRAMME (CREDIT NO. 201065853) FOR THE YEAR ENDED 30 JUNE, 2020 - MINISTRY OF HEALTH**

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

#### **Qualified Opinion**

I have audited the accompanying financial statements of the Support of the Health Financing Strategy - Output Based Approach Programme (OBA) Programme set out on pages 8 to 22, which comprise the statement of financial assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows and the statement of comparative 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 Support of the Health Financing Strategy - Output Based Approach Programme as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Financing Agreement dated 07 October, 2011 between Kfw, Frankfurt am Main and the Republic of Kenya; and the Public Finance Management Act, 2012.

#### **Basis for Opinion**

##### **Non-Compliance with International Public Sector Accounting Standards (IPSAS) No.1**

As disclosed at note 8.5 to the financial statements, the use of goods and services balance of negative Kshs.577,795 for the year ended 30 June, 2020 is net of foreign exchange gain of Kshs.586,195 attributed to the Project's Euro account No.22120161840700 held at the Co-operative Bank of Kenya. The exchange gain was offset against expenses contrary to paragraph 48 of IPSAS No.1 which states that assets and liabilities, and revenue and expenses, shall not be offset unless required or permitted by an IPSAS.

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*Report of the Auditor-General on Support of the Health Financing Strategy-Output Based Approach (OBA) Project (Credit-No.201065853) for the year ended 30 June, 2020 – Ministry of Health*

In the circumstances, the financial statement may not present a true and fair view of the operations of the project activities during the year under review.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Support of the Health Financing Strategy - Output Based Approach Programme 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 judgement, 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 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. Discrepancy in Project Timelines**

As reported in the previous year's audit, the Programme was officially scheduled to end on 30 October, 2017 while the Micro Health Project which is operating under the Programme was scheduled to end on 1 October, 2019 with the final report expected on 1 April, 2020. The Management has not demonstrated how the Micro Health Project will be managed beyond the period of the Programme.

In the circumstances, I am unable to confirm the continued existence of the Micro Health Project.

#### **2. Lack of Programme Extension and Undrawn Balances**

A review of the funding summary reflects an undrawn balance of Euros 3,954,416 equivalent to Kshs.405,862,527 and the statement of financial assets and liabilities reflects cash and cash equivalent balance of Kshs.20,492,737 which is likely to be refunded to the donor since the Programme's end date was 30 October, 2017. There is no evidence that the Management have sought for approval for the extension of the Programme upon expiry.

In the circumstances, the Programme may not have realized its set goals and objectives.

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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

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

### **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis)] and for maintaining effective internal 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 Programme's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Programme or cease operations.

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

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

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

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

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them 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 judgement and maintain professional skepticism throughout the audit. I also:

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

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

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

  
**Nancy Gathungu**  
**AUDITOR-GENERAL**

**Nairobi**

**31 December, 2020**

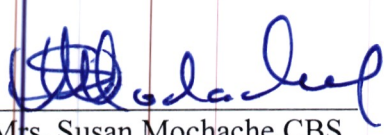
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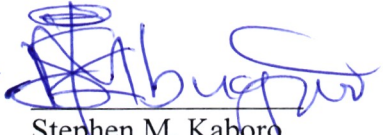
## Reports and Financial Statements For the financial year ended June 30, 2020

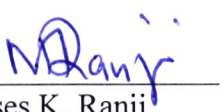
### 4. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE, 2020

Note	FY 2019/2020		FY 2018/19		Cumulative to Date
	Receipts and payments controlled by the entity Kshs	Receipts and Payments made by third parties Kshs	Receipts and payments controlled by the entity Kshs	Payments made by third parties Kshs	
<b>RECEIPTS</b>					
Receipts from Government of Kenya	8.2	-	-	-	270,405,000
Proceed from domestic and foreign grants	8.3	-	61,271,400	21,907,000	3,236,517,788
Miscellaneous Receipts	8.4	4,179	-	6,608	5,382,051
<b>TOTAL REVENUES</b>		<b>4,179</b>	<b>61,271,400</b>	<b>6,608 21,907,000</b>	<b>3,512,304,839</b>
<b>PAYMENTS</b>					
Use of goods and services	8.5	(577,795)	61,271,400	528,199	3,305,440,355
Acquisition of Non-financial Assets	8.6	-	-	-	186,371,747
<b>TOTAL PAYMENTS</b>		<b>(577,795)</b>	<b>61,271,400</b>	<b>528,199 21,907,000</b>	<b>3,491,812,102</b>
<b>SURPLUS/DEFICIT</b>		<b>581,974</b>	<b>-</b>	<b>(521,591) -</b>	<b>20,492,737</b>

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

  
Mrs. Susan Mochache, CBS  
Principal Secretary

  
Stephen M. Kaboro  
Programme Manager

  
Moses K. Ranji  
Programme Accountant  
ICPAK NO. 11344

**OUTPUT BASED APPROACH (OBA) PROGRAMME**

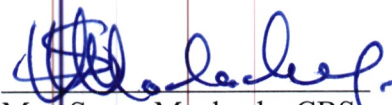
**Reports and Financial Statements  
For the financial year ended June 30, 2020**

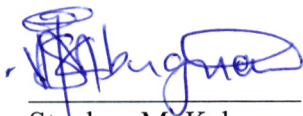
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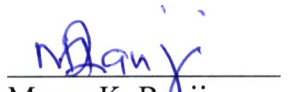
**5. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE, 2020**

	Note	FY 2019/2020	FY 2018/19
Bank Balances	8.71A	20,492,737	19,910,763
<b>Total Cash and Cash equivalents</b>		<b>20,492,737</b>	<b>19,910,763</b>
<b>TOTAL FINANCIAL ASSETS</b>		<b>20,492,737</b>	<b>19,910,763</b>
Fund balance b/fwd	8.8	19,910,763	20,432,354
Surplus / (deficit) for the year		581,974	(521,591)
<b>NET FINANCIAL POSITION</b>		<b>20,492,737</b>	<b>19,910,763</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on June 30th, 2020 and signed by:

  
Mrs. Susan Mochache, CBS  
Principal Secretary

  
Stephen M. Kaboro  
Programme Manager

  
Moses K. Ranji  
Programme Accountant  
ICPAK NO. 11344

# OUTPUT BASED APPROACH (OBA) PROGRAMME

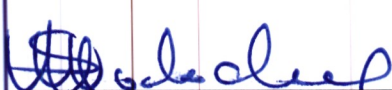
## Reports and Financial Statements

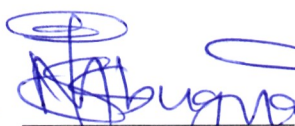
For the financial year ended June 30, 2020

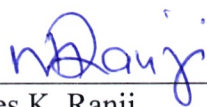
### 6. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2020

	Note	2019-2020	2018-2019
		Kshs	Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts for operating income</b>			
Receipts from Government of Kenya	8.2	-	-
Proceeds from Government and Foreign Grants	8.3	61,271,400	21,907,000
Miscellaneous Receipts	8.4	4,179	6,608
		<b>61,275,579</b>	<b>21,913,608</b>
<b>Payments for operating expenses</b>			
Use of goods and services	8.5	(60,693,606)	(22,435,199)
		<b>(60,693,606)</b>	<b>(22,435,199)</b>
<b>Adjusted for:</b>			
Net cashflow from operating activities		<b>581,974</b>	<b>(521,591)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Net cash flows from Investing Activities		-	-
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Net cash flow from financing activities		-	-
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>581,974</b>	<b>(521,591)</b>
Cash and cash equivalent at BEGINNING of the year		19,910,763	20,432,354
Cash and cash equivalent at END of the year		20,492,737	19,910,763

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 June 30th, 2020 and signed by:

  
Mrs. Susan Mochache, CBS-  
Principal Secretary

  
Stephen M. Kaboro  
Programme Manager

  
Moses K. Ranji  
Programme Accountant  
ICPAK NO. 11344

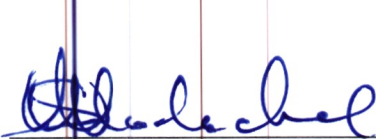
**OUTPUT BASED APPROACH (OBA) PROGRAMME**

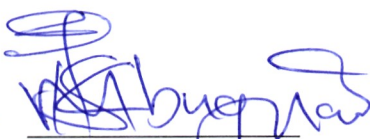
**Reports and Financial Statements**  
**For the financial year ended June 30, 2020**


**7. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS**

Consolidated	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Utilisation Variance	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>Receipts/Payments Item</b>						
<b>Receipts</b>						
Proceeds from Domestic and foreign Grants	61,271,400	-	61,271,400	61,271,400	-	100%
Miscellaneous receipts	4,179	-	4,179	4,179	-	100%
<b>Total Receipts</b>	<b>61,275,579</b>	<b>-</b>	<b>61,275,579</b>	<b>61,275,579</b>	<b>-</b>	<b>100%</b>
<b>Payments</b>						
Use of goods and services	60,693,606	-	60,693,606	60,693,606	-	100%
<b>Total Payments</b>	<b>60,693,606</b>	<b>-</b>	<b>60,693,606</b>	<b>60,693,606</b>	<b>-</b>	<b>100%</b>

The budget allocation achieved full utilization as a result of presentation of invoices by services providers on time and remittance by donor done promptly

  
 Mrs. Susan Mochache, CBS  
 Principal Secretary

  
 Stephen M. Kaboro  
 Programme Manager

  
 Moses K. Ranji  
 Programme Accountant  
 ICPAK NO. 11344

## **OUTPUT BASED APPROACH (OBA) PROGRAMME**

### **Reports and Financial Statements**

**For the financial year ended June 30, 2020**

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### **3. NOTES TO THE FINANCIAL STATEMENTS**

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

#### **8.1 Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings. The accounting policies adopted have been consistently applied to all of the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid out by the Programme.

#### **i. Recognition of revenue and expenses**

The Programme recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the Programme. In addition, the Programme recognises all expenses when the event occurs and the related cash has actually been paid out by the Programme.

#### **ii. Cash and cash equivalents**

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

## **OUTPUT BASED APPROACH (OBA) PROGRAMME**

### **Reports and Financial Statements**

**For the financial year ended June 30, 2020**

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#### **SIGNIFICANT ACCOUNTING POLICIES (Continued)**

iii. **Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Programme'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. A high-level assessment of the Programme's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

iv. **Exchange rate differences**

The accounting records are maintained in the functional currency of the primary economic environment in which the Programme operates, Kenya Shillings. Transactions in foreign currencies during the year 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.

v. **Comparative figures**

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

vi. **Subsequent events**

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

**OUTPUT BASED APPROACH (OBA) PROGRAMME**

**Reports and Financial Statements  
For the financial year ended June 30, 2020**

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

**8.2 RECEIPTS FROM GOVERNMENT OF KENYA**

There were no counterpart funding in the year under review

**RECEIPTS FROM GOVERNMENT  
OF KENYA**

	2019/20	2018/19	Cumulative to Date	Cumulative Prior Year
	KShs	KShs	KShs	KShs
<i>Other transfers from government entities</i>			-	
MINISTRY OF HEALTH	-	-	270,405,000	270,405,000
	<u>-</u>	<u>-</u>	<u>270,405,000</u>	<u>270,405,000</u>

**8.3 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

During the 12 months to 30 June 2019 we received grants from donors as detailed in the table below:

Name of Donor	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount in Kshs	
						FY 2019/20	FY 2018/19
		EURO	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Grants Received from Bilateral Donors (Foreign Governments)</b>							
KFW	30/06/2020	510,000	-	61,271,400	-	61,271,400	21,907,000
<b>Total</b>		<b>510,000</b>	<b>-</b>	<b>61,271,400</b>	<b>-</b>	<b>61,271,400</b>	<b>21,907,000</b>

\*. The direct payment grants represent payments for goods and services done directly by the donor on behalf of the programme.

**OUTPUT BASED APPROACH (OBA) PROGRAMME**

**Reports and Financial Statements**  
**For the financial year ended June 30, 2020**

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

**MISCELLANEOUS**

**8.4 RECEIPTS**

	Receipts controlled by the entity in Cash		Receipts controlled by third parties		TOTAL RECEIPTS		Cumulative to- date	Cumulative Prior Year
	KShs	KShs	KShs	KShs	FY 2019/20	FY 2018/19		
					KShs	KShs		
Other receipts not classified elsewhere(Receipt from Coop Bank)	4,179	-	4,179	6,608	5,382,051	5,377,872		
	<u>4,179</u>	=	<u>4,179</u>	<u>6,608</u>	<u>5,382,051</u>	<u>5,377,872</u>		

Interest arose as follows

<b>ANNEX III INTEREST AND COMMISSION</b>					
<b>ACCOUNT '01141161840701</b>				<b>'2212061840700 '2212061840701</b>	
<b>NO</b>	<b>MONTH</b>	<b>INTEREST</b>	<b>CHARGES</b>	<b>INTEREST</b>	<b>CHARGES</b>
		<b>KSHS</b>	<b>KSHS</b>		
2019	JUNE-JULY	638.92	-	-	6.00
2019	AUGUST	325.00	-	-	6.00
2019	SEPTEMBER	315.05	-	-	6.00
2019	OCTOBER	326.09	-	-	6.00
2019	NOVEMBER	316.10	-	-	6.00
2019	DECEMBER	327.17	-	-	6.00
2020	JANUARY	327.73	-	-	6.00
2020	FEBRUARY	307.11	-	-	6.00
2020	MARCH	328.81	-	-	6.00
2020	APRIL	318.74	-	-	6.00
2020	MAY	329.91	-	-	6.00
2020	JUNE	318.28	-	-	6.00
	<b>SUB- TOTAL</b>	4,179.00	<b>0</b>	<b>0</b>	<b>72.00</b>
	<b>TOTAL</b>				

**OUTPUT BASED APPROACH (OBA) PROGRAMME**

*Reports and Financial Statements  
For the financial year ended June 30, 2020*

**8.5 USE OF GOODS AND SERVICES**

	FY 2019/2020			FY 2018/19	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Utilities, supplies and services	-	-	-	-	9,873,855
Communication, supplies and services	-	-	-	-	2,134,618
Domestic travel and subsistence	-	-	-	-	28,136,772
Printing, advertising and – information supplies & services	-	-	-	-	2,397,800
Training payments	-	-	-	-	10,509,305
Hospitality supplies and services	-	-	-	-	391,233
Specialised materials and services	-	61,271,400	61,271,400	21,907,000	3,241,928,612
Routine maintenance- other assets	-	-	-	-	862,400
Other operating payments	8,400	-	8,400	403,136	7,685,646
Routine maintenance- vehicles and other transport equipment	-	-	-	-	1,496,678
Exchange rate losses/gains (net)	(586,195)	-	(586,194)	125,063	23,435
<b>Total</b>	<b>(577,795)</b>	<b>61,271,400</b>	<b>60,693,606</b>	<b>22,435,199</b>	<b>3,305,440,354</b>

## OUTPUT BASED APPROACH (OBA) PROGRAMME

### Reports and Financial Statements For the financial year ended June 30, 2020

#### 8.6 ACQUISITION OF NON-FINANCIAL ASSETS

	2018/19	2018/19	Total Payments		Cumulative to-date	Cumulative Prior Year
	Payments made by the Entity in Cash KShs	Payments made by third parties KShs	FY	FY		
			2019/2020	2018/19		
	KShs	KShs	KShs	KShs	KShs	KShs
Refurbishment of buildings	-	-	-	-	8,773,043	8,773,043
Research studies, project design & supervision	-	-	-	-	177,598,704	177,598,704
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>186,371,747</u>	<u>186,371,747</u>

#### 8.7 CASH AND CASH EQUIVALENTS CARRIED FORWARD

	2019/20	2018/19
	KShs	KShs
Bank accounts (Note 8.71A)	20,492,737	19,910,764
<b>Total</b>	<u>20,492,737</u>	<u>19,910,764</u>

#### 8.71A Programme Bank Accounts

	2019/20	2018/19
	KShs	KShs
<b>Foreign Currency Accounts</b>		
Cooperative Bank of Kenya [A/c No 2212061840700]	20,295,495	19,717,701
<b>Total Foreign Currency balances</b>	<u>20,295,495</u>	<u>19,717,701</u>
<b>Local Currency Accounts</b>		
Cooperative Bank of Kenya [A/c No 01141161840700]	2,368	2,368
Cooperative Bank of Kenya [A/c No 01141161840701]	194,874	190,695
<b>Total local currency balances</b>	<u>197,272</u>	<u>193,063</u>
<b>Total bank account balances</b>	<u>20,492,737</u>	<u>19,910,764</u>

Foreign Account is maintained in EUROS and year end closing balance is translated by the exchange rate at the year end. Rate as at 30<sup>th</sup> June 2020 was 1 Euro Kshs 120.14

The programme does not maintain a Special Bank Account. Receipts are AIA Direct payments

**OUTPUT BASED APPROACH (OBA) PROGRAMME**

*Reports and Financial Statements  
For the financial year ended June 30, 2020*

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**8.8 FUND BALANCE BROUGHT FORWARD**

	<b>2019/20</b>	<b>2018/19</b>
	<b>KShs</b>	<b>KShs</b>
Bank accounts	20,492,737	19,910,763
<b>Total</b>	<b><u>20,492,737</u></b>	<b><u>19,910,763</u></b>

**OUTPUT BASED APPROACH (OBA) PROGRAMME**

**Reports and Financial Statements**

*For the financial year ended June 30, 2020*

**9. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>1. Unsupported Payments to Consultant</p> <p>As disclosed under Note 8.5 to the financial statements, the statement of receipts and payments reflects an expenditure under Use of Goods and Services amounting to Kshs.22,435,199 out of which, a payment of Kshs.21,907,000 or 98% was paid to a company, engaged through a contract with the Ministry of Health, to perform consulting services on Micro Health Insurance through micro-finance institutions (BMZ-Ref No. 201065853) on 22 December, 2014. The contract was for a duration of five (5) years ending 1 October, 2019 for a fixed order value of EUR 3,000,000 (Kshs.330,000,000). Section 5.2 of the contract – detailed disbursement plan provides for annual external report during</p>	<p>It is true that the quarterly financial statements and External audit report for year 3 are to be provided before payment. Jawabu microhealth provide the two documents and were also availed for audit review. ANNEX III</p>	<p>Programme accountant</p>	<p>Resolved</p>	<p>30/06/2020</p>

**OUTPUT BASED APPROACH (OBA) PROGRAMME**

**Reports and Financial Statements**

**For the financial year ended June 30, 2020**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>the Programme period. A review of disbursements to the company up to 30 June, 2019 revealed that a total of Kshs.21,907,000 of the order value had been paid. However, the Management has not availed financial statements by the consultant as required by the contract. In the circumstances, the propriety of Kshs.21,907,000 paid to the company could not be confirmed.</p>				

**OUTPUT BASED APPROACH (OBA) PROGRAMME**

**Reports and Financial Statements**

**For the financial year ended June 30, 2020**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>2. Discrepancy in Project Timelines</p> <p>The Programme was officially scheduled to end on 30 October, 2017 while the Micro Health Project which is operating under the Programme was scheduled to end on 1 October, 2019 with the final report expected on 1 April, 2020. The Management has not demonstrated how the Micro Health Project will be managed beyond the period of the Programme.</p> <p>In the circumstances, I am unable to confirm the continued existence of the Micro Health Project.</p>	<p>The management had put on hold for project closure until final audits are done, in this situation the running contract was accommodated and the donor gave no objections in honoring this contract obligations. The donor has given communication to use the residual funds in other programmes with related initial programme core so no definite closure date has been set. The programme is set to close once residual funds to a tune of EURO 250,000 has been dispursed.ANNEX II</p>	<p>Programme manager</p>	<p>Resolved</p>	<p>30/06/2020</p>

**OUTPUT BASED APPROACH (OBA) PROGRAMME**

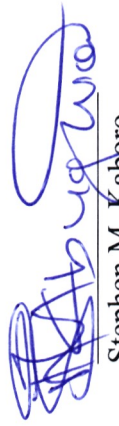
**Reports and Financial Statements**

**For the financial year ended June 30, 2020**

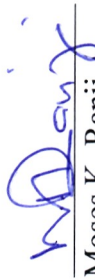
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p><b>Lack of Programme Extension And Undrawn Balances.</b>                      A review of the funding summary reflects undrawn balance of EURO 3,954,416 equivalent to Kshs.467,133,977 and the statement of financial assets and liabilities reflect cash and cash equivalent balance of Kshs.19,910,763 which is likely to be refunded to the donor since the Programme end date was 30 October, 2017. There is no evidence that the management have sought for approval for the extension of the Programme upon expiry.                      In the circumstances, the Programme may not have realized it set goals and objectives</p>	<p>Part of donor funding was to finance supplies to KEMSA, MARIE STOPE &amp; SGBVR sub component of save mother and was carried on by contracted consultants who never report to OBA PMU which is equivalent to Kshs. 375,662,760 (EURO 3,130,523 x 120). The documents towards these spending was with their respective programme management. A request to spend the undrawn balance was requested and an approval was given to a maximum of EURO 250,000.</p>	<p>Programme manager</p>	<p>Resolved</p>	<p>30/06/2020</p>

  
 Mrs. Susan Mochache, CBS  
 Principal Secretary

17/12/2020  
 Date

  
 Stephen M. Kaboro  
 Programme Manager

16/12/2020  
 Date

  
 Moses K. Ranji  
 Programme Accountant

ICPAK NO. 11344  
16/12/2020  
 Date

**OUTPUT BASED APPROACH (OBA) PROGRAMME**

*Reports and Financial Statements*

*For the financial year ended June 30, 2020*

**ANNEX 1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS**

	Final Budget a	Actual on Comparable Basis b	Budget Utilisation Variance c=a-b	% of Utilisation Variance to Final Budget d=c/a %	Comments on Variance
<b>RECEIPTS DURING THE YEAR/PERIOD</b>					
KFW	61,271,400	61,271,400	-	100%	
Miscellaneous receipts	4,179	4,179	-	100%	
<b>Total receipts</b>	<b>61,275,560</b>	<b>61,275,560</b>	-		
<b>PAYMENTS DURING THE YEAR/PERIOD</b>					
Use of goods and services	60,693,606	60,693,606	-	0%	
<b>Total payments</b>	<b>60,693,606</b>	<b>60,693,606</b>	-	<b>0%</b>	

Note 1. Miscellaneous receipts were as a result of commercial bank accounts interest which was not budgeted for.

## OUTPUT BASED APPROACH (OBA) PROGRAMME

### Statement of Budget Performance For the year ended June 30, 2019

#### ANNEXES

##### I DIRECT PAYMENT

DATE	PV NO.	PAYEE	EUROS	RATE	KSH
30.01.2020	0001 DP	JAWABU MICRO FINANCE LTD	185,000.00	120.14	22,225,900.00
24.04.2020	0002 DP	JAWABU MICRO FINANCE LTD	75,000.00	120.14	9,010,500.00
		JAWABU MICRO FINANCE LTD	100,000.00	120.14	12,014,000.00
		JAWABU MICRO FINANCE LTD	150,000.00	120.14	18,021,000.00
		<b>TOTAL</b>	<b>510,000.00</b>		<b>61,271,400.00</b>

##### II OPERATING EXPENSES

30.06.2020	003	BANK COMMISION			8,650.18
30.06.2020		Commission Gain (72 x 3.47)			(249.84)
		<b>TOTAL</b>			<b>8,400.34</b>

##### III EXCHANGE GAIN

01.07.2018		OPENING EURO RATE		116.67	
30.06.2019		CLOSING EURO RATE		120.14	
		<b>LOSS</b>	<b>168,932.04</b>	<b>3.47</b>	<b>586,194.17</b>

**OUTPUT BASED APPROACH (OBA) PROGRAMME**

*Reports and Financial Statements  
For the financial year ended June 30, 2020*

**ANNEX III INTEREST AND COMMISSION**

01141161840711 01141161840700

**ACCOUNT '01141161840701**

**2212061840700**

NO	MONTH	INTEREST	CHARGES	INTEREST	CHARGES	DEPOSITS	DEPOSITS
		KSHS	KSHS	KSHS	KSHS		
2019	June-JULY	637.92	-	-	6.00		
2019	AUGUST	325.00	-	-	6.00		
2019	SEPTEMBER	315.05	-	-	6.00		
2019	OCTOBER	326.09	-	-	6.00		
2019	NOVEMBER	316.10	-	-	6.00		
2019	DECEMBER	327.17	-	-	6.00		
2020	JANUARY	327.73	-	-	6.00		
2020	FEBRUARY	307.11	-	-	6.00		
2020	MARCH	328.81	-	-	6.00		
2020	APRIL	318.74	-	-	6.00		
2020	MAY	329.91	-	-	6.00		
2020	JUNE	319.28	-	-	6.00		
	<b>TOTAL</b>	<b>4,179.28</b>	-	-	<b>72.00</b>		
				rate	120.14		
				<b>KSHS</b>	<b>8,650.08</b>		
	<b>Total Interest</b>		<b>4,179.00</b>				
	<b>Commission</b>		<b>8.650.00</b>				

**OUTPUT BASED APPROACH (OBA) PROGRAMME**

*Reports and Financial Statements*

*For the financial year ended June 30, 2020*

**ANNEX XV**

<b>OUTPUT BASED APPROACH PROGRAMME</b>		
<b>2019/2020 TRIAL BALANCE</b>		
<b>DESCRIPTION</b>	<b>DR</b>	<b>CR</b>
	<b>KSH</b>	<b>KSH</b>
RECEIPTTS FROM GOK	-	
DIRECT PAYMENT FROM KFW		61,271,400
INTEREST AND REFUNDS		4,179
EXCHANGE GAIN/LOSS		586,194
OPENING BANK BALANCE		19,910,764
OPERATING EXPENSES	8,400	
SPECIALISED MATERIALS AND SERVICES	61,271,400	
CLOSING CASH AND BANK BALANCES	20,492,737	
	<b>81,772,537</b>	<b>81,772,537</b>

**OUTPUT BASED APPROACH (OBA) PROGRAMME**

**Reports and Financial Statements  
For the financial year ended June 30, 2020**

OBA FIXED ASSETS AS AT 30TH JUNE 2019				
	ITEM	QTY	UNIT COST	TOTAL
			Kshs	Kshs
1	Toyota Prado(GK B059B)	1	9,710,007.00	9,710,007.00
2	Toyota Collola(GK A370Z)	1	3,334,287.00	3,334,287.00
3	VIP SOFA SET(5 SEATER)	1	120,000.00	120,000.00
4	Reception workstation	1	28,500.00	28,500.00
5	Visitors waiting coffee table	1	3,600.00	3,600.00
6	Visitors waiting chair ( set of 3 )	1	10,500.00	10,500.00
7	Wooden cabinets	7	4,800.00	33,600.00
8	Cutlery cabinet	1	6,900.00	6,900.00
9	Kitchen sink unit with attachables	1	23,000.00	23,000.00
10	Water dispenser	1	18,750.00	18,750.00
11	Ramtons microwave	1	17,900.00	17,900.00
12	Ramtons kettle ( 3 Lts )	1	6,540.00	6,540.00
13	10 Seater conference table	1	46,780.00	46,780.00
14	Conference chairs ( Leather mid back)	10	68,000.00	680,000.00
15	Meeting chairs	4	7,600.00	30,400.00
16	Visitors chairs medium back (fabric)	4	4,400.00	17,600.00
17	Filing cabinet ( Four drawer metallic )	1	18,600.00	18,600.00
18	4 Way work station	1	32,680.00	32,680.00
19	Office chairs ( Leather)	7	4,360.00	30,520.00
20	Ergonomic desk	3	5,460.00	16,380.00
21	Printer	2	140,000.00	280,000.00
22	Air conditioners	2	145,000.00	290,000.00
23	LCD Projector	1	65,000.00	65,000.00
24	Fire Proof cabinet	3	250,000.00	750,000.00
25	Scanner	1	84,420.00	84,420.00
26	Binding Machine	1	19,980.00	19,980.00
27	Shredder	1	64,850.00	64,850.00
28	Photocopier	1	485,000.00	485,000.00
	<b>TOTAL</b>			<b>16,225,794.00</b>