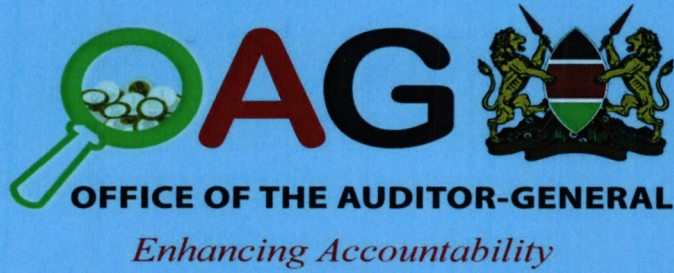



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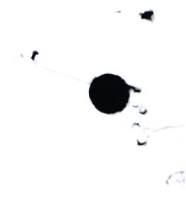
THE AUDITOR-GENERAL

ON

**A CASE STUDY ON INTEGRATED DELIVERY
OF SELECTED NON-COMMUNICABLE
DISEASES IN KENYA (PHGF GRANT
No. TFOA5636)**

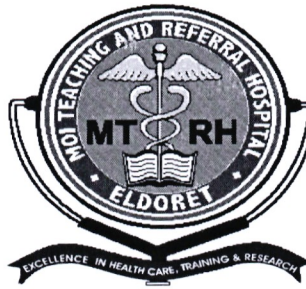
**FOR THE YEAR ENDED
30 JUNE, 2020**

MOI TEACHING AND REFERRAL HOSPITAL



THE NATIONAL ARCHIVES
 COLLEGE PARK, MARYLAND
 1501 952 23

1501 952 23



An ISO 9001:2015 Certified Hospital



MOI TEACHING AND REFERRAL HOSPITAL

**A CASE STUDY ON INTEGRATED DELIVERY OF SELECTED NON
COMMUNICABLE DISEASES IN KENYA**

PHGF Grant No. TFOA5636

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

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1. PROJECT INFORMATION AND OVERALL PERFORMANCE

1.1 Name and registered office

Name: A CASE STUDY ON INTEGRATED DELIVERY OF SELECTED NON-COMMUNICABLE DISEASES IN KENYA

Objective: To implement and evaluate a pilot program for prevention and management of selected non-communicable diseases (NCDs) at the community and primary care levels complemented by cost effective referral linkages in selected Counties that can inform the national scale-up.

Address:

Moi Teaching & Referral Hospital
Nandi Road
P. O. Box 3 – 30100,
ELDORET

Contacts:

Tel: +254 722-201277, +254 722 209795
053-2033471/2/3/4
Fax: 053-2061749
Email address: ceo@mtrh.go.ke
Web site: www.mtrh.go.ke

1.2 Project Information

Project Start Date:	28 th February, 2018
Project End Date:	30 th June, 2021.
Project Manager:	Mr. Obed Limo
Project Sponsor:	World Bank

1.3 Project Overview

Line Ministry/State Department of the project	Ministry of Health.
Project number	TFOA5636
Strategic goals of the project	The strategic goals of the project are as follows: (i) To implement and evaluate a pilot programme for

*A Case Study on Integrated Delivery of Selected Non Communicable Diseases in Kenya
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	<p>prevention and management of selected NCDs at community and primary care levels complemented by cost effective referral linkages in two counties of Kenya..</p> <p>(ii) The proposed RETF (Recipient Executed Trust Fund) will support the Government of Kenya to develop and pilot models of integrated NCD care at community and primary care level in selected counties that can inform National scale up</p>
<p>Achievement of strategic goals</p>	<p>The project management aims to achieve the goals through the following means:</p> <ul style="list-style-type: none"> (i) Conducting a baseline and end line survey (ii) Health Education and screening (iii) Treatment/ Clinics (iv) Training and Mentorship (v) Supply Chain strengthening (vi) Health Record strengthening (vii) Equipping care system (viii) Patient support groups
<p>Other important background information of the project</p>	<p>The PIC4C project is a Ministry of Health Project implemented by Moi Teaching and Referral Hospital. As such, it taps into existing health care system and utilises MOH tools as it build's capacities of the counties to offer care for the select chronic conditions. The project sites in Busia and Trans Nzoia Counties targets primary health facilities as immediate level of care for linking patients with extensive involvement of Community Health Volunteers. At all levels of implementation the County health management is involved.</p>

Current situation that the project was formed to intervene	Given the growing burden of NCDs in Kenya and its importance in causing premature mortality and the possibility of its prevention and control. Previous projects have been limited to small pilots in counties whose implementation was very pragmatic without rigorous documentation of processes, challenges and costs. The project is focused in designing and implementing interventions aimed at combating the chronic diseases with the lessons anticipated to be useful in shaping policy
Project duration	The project started on 28 th February, 2018 and is expected to run until 30 th June, 2021.

1.4 Bankers

Kenya Commercial Bank Limited
Moi Referral Hospital Branch
P. O. Box 5197 – 30100,
ELDORET

Central Bank of Kenya

1.5 Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P. O. Box 30084 - 00100
NAIROBI, KENYA

1.6 Roles and Responsibilities

Names	Title designation	Key qualification	Responsibilities
Dr. Wilson K. Aruasa, EBS	Chief Executive Officer, MTRH	M.Med in Obs-Gynae, (UoN) MBChB,(Moi University), MBA-Health Leadership and Management (USIU)	Accounting Officer
Mr. Mathews Birgen	Director, Finance MTRH	MBA Finance (MU), BCOM (UON), CPA(K)	Director, Finance
Dr.Jemimah Kamano 0719824277	Principal Investigator	MBChB, MMED	Overall project implementation

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Obed Limo 0722610831	Project Manager	Masters of science in Global Health	Overall supervision of project Activities
Kenneth Too 0725477354	Data Manager	Bachelor's degree in mathematics and statistics	In charge of data management in the project
Phoebe Cherono 0720947613	Community Coordinator	Degree in Developmental studies	Supervision of study activities at community level
Siza Wanyela 0720677689	Project Accountant	Bachelors Degree, Commerce, CPA(K)	Project Accountant

1.7 Funding summary

The Project is for a duration of 3.4 years from 28th February, 2018 to 30th June, 2021 with an approved budget of US\$ 2,500,000 equivalent to Kshs. 261,075,000 as highlighted in the table below:

Below is the funding summary:

Source of funds	Donor Commitment-		Amount received to date - (30.06.2020)		Undrawn balance to date (30.06.2020)	
	Donor currency	KShs	Donor currency	KShs	Donor currency	KShs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
(i) Grant						
World Bank	\$2,500,000	261,075,000	\$1,435,100	149,734,084	\$1,064,900	111,340,916
Total	\$2,500,000	261,075,000	\$1,435,100	149,734,084	\$1,064,900	111,340,916

1.8 Summary of Overall Project Performance:

The cumulative budget for year one and two is \$1.5million and the expenditure as at June 30th 2020 was \$1.1 million translating to an absorption rate of 73% of the budget.

Physical progress based on outputs, outcomes and impacts since project commencement.

The project PIC4C is engaged in active health education, community and healthcare facilities screening, of the four conditions with those positively screened being linked to MOH facilities for care and retention. Capacity

building have also been done for MOH staff who closely work with project clinicians in managing the select conditions. Health records have also been strengthened and data tools distributed to all project sites with periodic support supervision with relevant county teams. To ensure reliable access to important medicines for patients, supply chain have been supported through Revolving Fund Pharmacies (RFPs). NHIF advocacy is ongoing and patients encouraged to join support groups and assisted to initiate income generating activities to enable them raise funds to pay for NHIF.

Implementation challenges and Mitigation Measures.

- **Initial delay in disbursement of funds:** Project funded using borrowed funds from other MTRH projects.
- **Industrial actions by Health Care Workers:** County leadership to address grievances before patients are denied services
- **Health Care Providers not availing themselves for Mentorship:** County Health Management to enforce availability of mentees
- **Supply chain challenges:** Better forecasting, ordering and stock management and Strengthening of Revolving Fund Pharmacies
- **Staff transfers after trainings:** establishment of county NCD focal team, and training of more staff on the select conditions.
- **Health financing.** NCD patients are not able to access NHIF services and Primary Health Care level rebates and cash collected are allocated to healthcare
- **COVID-19 pandemic:** causing disruptions in services and impeding health seeking behavior: The PIC4C Study adapted in real time by using different strategies and adhering to the MOH protocols. This included, involved strengthening supply chain by ensuring that drugs are available for patients in all site facilities, using virtual platforms for CMEs, county leadership's engagements and ensuring steady provision of PPEs to project staff.

1.9 Summary of Project Compliance:

- There were no cases of non-compliance with applicable laws and regulations, and essential external financing agreements/covenants,

2. STATEMENT OF PERFORMANCE AGAINST PROJECT'S PREDETERMINED OBJECTIVES

Introduction

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

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

1. Explore perceived barriers and facilitators to the prevention and management of select NCDs (Diabetes, hypertension, cancers of cervix and breast) at the primary health care level by; patients, community members and health providers in Busia and Trans Nzoia counties. The baseline data collection was concluded, data analyzed and disseminated. An endline will be conducted in May and June 2021.
2. Describe the process of implementation of the integrated hypertension, diabetes, cervical cancer and breast cancer prevention and management model within primary health care setting in Trans Nzoia and Busia counties. Contextualized interventions are actively ongoing in all the sites with over 70% overall attainment of the set targets
3. Evaluate the effectiveness of the integrated chronic care model for hypertension, diabetes, cervical and breast cancers within primary health care setting in Busia and Trans Nzoia counties of western Kenya. - First wave of data collection on process evaluation concluded. Lat wave slated for April 2021
4. Estimate the incremental cost and budget impact of scaling up the proposed project in Busia and Trans Nzoia counties of western Kenya. - First round of data collection completed. The second and last round to be done in April 2021

Progress on attainment of Strategic development objectives

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

Project	Objective	Outcome	Indicator	Performance
Base line Study	To conduct baseline to explore perceived barriers and facilitators to prevention and management of NCDs	Gaps in prevention and management of NCDs were identified e.g. risk factors, knowledge of health providers, equipment etc.	Findings reports , Dissemination meetings attendance sheets In Busia, the diabetes (DM) prevalence was 1.7% and Prediabetes at 4.2% while hypertension (HTN) prevalence was 23.5% and pre HTN 42.9%. Trans Nzoia had a DM prevalence was 1.9% and Pre DM at 4.0% while HTN prevalence was 34.6% and pre HTN 39.6%.	The county management were able to identify the gaps in the NCD space and increased uptake of contextualised interventions

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Project	Objective	Outcome	Indicator	Performance
Implementation of the NCD pilot model	To implement integrated diabetes (DM), hypertension (HTN), Cervical & breast cancer within primary care setting	-Carried out health education, screening, referral and management of patients. -Supply chain strengthening, Training- Health records system strengthening,	Educated- 1,348,498 Screened DM-46,450, HTN-99,182, CA Cervix-3,970, Breast-1933 Clinics -73 Patients in care- HTN-9310, DM-1895, Comorbid-3531 Supply Chain - 73 (100%) facilities have drugs Training- Health Care Providers-473, CHVs-1130 Health Records-73(100%) facilities using MOH data Support groups- 51	Health records strengthening achieved 100% 85% percent availability of drugs in in all RFP pharmacies 93% (51 out of 55) support groups formed
Process Evaluation	To evaluate the effectiveness of the integrated chronic care model for hypertension, diabetes, cervical and breast cancers within primary health care setting	Data collection on patient feedback reports, random test for clinicians & Community Health Promoters, client reception and vital signs, education and screening observation check list completed, meetings.	Monthly reports, Quarterly reports, Minutes	The first wave of data collection completed

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Project	Objective	Outcome	Indicator	Performance
Costing implementation	To estimate the incremental cost and budget impact for scale up	Data collection on outpatient costs, sources of medication,	Costing data in AMRS	Costing consultant services procured

Key: NCD- Non Communicable Diseases, DM- Diabetes, HTN- Hypertension, AMRS- AMPATH Medical Records System

3. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

The Case Study on Integrated Delivery of Selected Non-Communicable Diseases in Kenya Project (PIC4C) is a Ministry of Health Project supported by World Bank piloting an integrated care for Hypertension, Diabetes, Cervical and Breast cancer at the primary care level. The project sites are Trans-Nzoia and Busia Counties with 33 and 40 health facilities respectively. The project focuses on the design, execution and systematic monitoring of a pilot program for screening, early detection and treatment of the selected Four NCDs. This is done in the community and primary care levels complemented by cost effective referral linkages. The project will lead to the production of a model of care that is scalable and sustainable

The community members have benefited from the ongoing health education and screening. Those who have been positively screened for the select conditions have been enrolled to care and have immensely benefited with the drugs availed by the project through the community revolving fund pharmacies. NHIF uptake has been noted to increase as a result of community sensitization.

The flexibility of PIC4C model, has gradually improving health seeking behaviour, promoting early detection and initial treatment for several key NCDs. In addition, task shifting through use of Community Health Volunteers and Nurses, and how it has been able to respond to the needs of the local community, especially during COVID-19 context in line with government policy has had a great impact in Busia and Trans Nzoia Counties.

Formation and equipping of patient support groups have positively contributed to adherence to care. Moreover the groups have been supported through training and distribution of farm inputs for those engaged in agricultural activities and income generating activities, this has improved food security of the patients. Through sale of surplus agricultural produce, they have been able to enrol into NHIF. Advocacy through patient groups have promoted inclusion of their needs because through public participation in the government budgeting process, their voices have been heard by their leaders and policy makers.

Employee Welfare.

AMPATH establishment has a sound Human Resource Management which is very key in effective operations for every institution. This is both supportive and protective to the people behind research. AMPATH Program while discharging its mandate takes a lot of cognizance of the contributions made by its Human Resources. Therefore it has a framework to secure their commitment and retention by providing a conducive work environment through standardization of policies and procedures which guides and governs operations within AMPATH

establishment.

AMPATH recognizes that, in addition to offering pay benefits, and a healthy working environment to employees, their emotional and social needs should also be catered for as they discharge their duties. Therefore, AMPATH management undertake social responsibility to promote welfare amongst its employees and ensures pursuance of a policies that addresses the various social and health challenges confronting employees in the workplace.

On hiring policies guiding the process and whether they take to account the gender ratio, we are guided by AMPATH Human Resource and Procedures Manual section two (2) under staff Planning, Recruitment, Selection and Placement. The document highlights our process flows which has always been administered and followed to the later and even periodically audited for compliance and some more improvements as required to the best HR practice. Our policies take in the stakeholder's engagement which appreciates our core values for the commitment to the tripartite academic mission: care, training and research coupled with mutual trust, respect and benefit.

Our policies are improved periodically to keep a breast with the changing labor market and other governing legislations. Currently we are on the progress of AMPATH Manual reviews under every department which shall be presented to the AMPATH Executive Committee in few weeks to come.

For improving skills and managing careers, AMPATH is guided by the HR Policies and Procedures Manual in section four (4) for training and governed by AMPATH scheme of service on career management.

In section ten (10) of AMPATH HR Policies and Procedures Manual, we are well guided on matters of Health, Safety and Welfare in compliance with Occupational Safety and Health Act, 2007. We have an active Occupational Health and Safety Committee which oversees and ensure safety management at AMPATH as required. During the Month of February 2021, we had a combined safety audits on Quality, ISMS and OHS respectively.

Employee welfare is all about people management that is aimed at both staff and organization excellence in ensuring understanding of peoples basic needs and behavior in workplace. To get the best out of people who work with focus, transformative HR must take the practice of effective talent management to this new arena of emerging issues that demands for better HR practice for an organization to survive.

In support of this report, all guiding policies and other necessary documentations are available and can be accessed through the Head of RSPO.

4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The Chief Executive Officer of Moi Teaching and Referral Hospital and the Principal Investigator of The Case Study on Integrated Delivery of Selected Non Communicable Diseases in Kenya Project are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Project; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Project; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Chief Executive Officer of Moi Teaching and Referral Hospital and the Principal Investigator of the Case Study on Integrated Delivery of Selected Non Communicable Diseases in Kenya accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The Chief Executive Officer of Moi Teaching and Referral Hospital and the Principal Investigator of the Case Study on Integrated Delivery of Selected Non Communicable Diseases in Kenya are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2020, and of the Project's financial position as at that date. The Chief Executive Officer of Moi Teaching and Referral Hospital and the Principal Investigator of the Case Study on Integrated Delivery of Selected Non Communicable Diseases in Kenya further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.


The Chief Executive Officer of Moi Teaching and Referral Hospital and the Principal Investigator of the Case Study on Integrated Delivery of Selected Non Communicable Diseases in Kenya confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.


Approval of the Project financial statements

The Project financial statements were approved by the Chief Executive Officer of Moi Teaching and Referral Hospital and the Principal Investigator of the Case Study on Integrated Delivery of Selected Non Communicable Diseases in Kenya on 13/08 2021 and signed by them.


Dr. Wilson K. Aruasa, **EBS**
CHIEF EXECUTIVE OFFICER



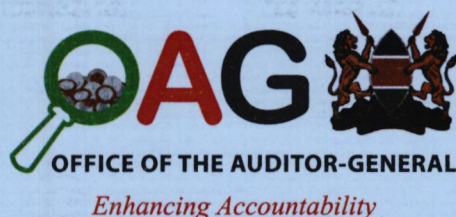

Dr. Jemimah Kamano
PRINCIPAL INVESTIGATOR


Mathews Birgen
ICPAK No: 3915
DIRECTOR, FINANCE

**5. REPORT OF THE INDEPENDENT AUDITORS ON THE CASE STUDY ON
INTEGRATED DELIVERY OF SELECTED NON COMMUNICABLE DISEASES IN
KENYA PROJECT**

REPUBLIC OF KENYA

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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 A CASE STUDY ON INTEGRATED DELIVERY OF SELECTED NON-COMMUNICABLE DISEASES IN KENYA FOR THE YEAR ENDED 30 JUNE, 2020 (PHGF GRANT No. TFOA5636) - MOI TEACHING AND REFERRAL HOSPITAL

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of a Case Study on Integrated Delivery of Selected Non-communicable Diseases in Kenya - Moi Teaching and Referral Hospital set out on pages 1 to 59, which comprise the statement of financial assets as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters discussed in the Basis for Qualified Opinion section of my report, the financial statements present fairly, the financial position of a Case Study on Integrated Delivery of Selected Non-Communicable Diseases in Kenya - Moi Teaching and Referral Hospital 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 No. PHGF Grant No. TFOA5636 dated 12 September, 2017 between the Republic of Kenya and International Bank for Reconstruction and Development/ International Development Association.

Basis for Qualified Opinion

1.0 Unconfirmed Balances

1.1 Cash and Cash Equivalents

The statement of financial assets reflects a cash and cash equivalents balance totalling Kshs.75,231,905 as further disclosed in Note 10.9 to the financial statements. However, the balance contains the following anomalies:

Report of the Auditor-General on a Case Study on Integrated Delivery of Selected Non-Communicable Diseases in Kenya for the year ended 30 June, 2020 (PHGF Grant No. TFOA5636) - Moi Teaching and Referral Hospital

- (i) No distinct cash book was maintained for the Project's bank account in the year under review. The operations were instead accounted for in the cashbook for a project named Academic Model Providing Access to Healthcare (AMPATH) and which served several other projects implemented by the Hospital. Analysis of the Project's receipts and expenditures for the year under review reflected in the AMPATH cash book did not however, tally with the cash and bank balance totalling Kshs.75,231,905 reported in the Project's statement of financial position as at 30 June, 2020.
- (ii) In addition, monthly bank reconciliation statements were not prepared for the Project's bank account as required by Regulation 90(1) of the Public Finance Management Regulations (National Government) 2015.

In view of these anomalies, the accuracy of the cash and cash equivalents balance totalling Kshs.75,231,905 reflected in the statement of financial position as at 30 June, 2020 could not be confirmed.

1.2 Cash Transfer to AMPATH

The bank statement for the Project's bank account as at 30 June, 2020 reflected receipts totaling Kshs.149,734,084 in the year under review out of which Kshs.74,500,000 was indicated to have been transferred to the AMPATH bank Account. However, the transfer was not supported with any documentation and therefore its validity could not be confirmed. Management explained that it was a refund to AMPATH for funds used to support the Project's activities before its first disbursements were received from the National Treasury. However, the transfer could not be matched with expenses incurred by AMPATH.

2.0 Unaccounted for Salary and Consultancy Fees

The statement of receipts and payments reflects operating costs totalling Kshs.48,067,983 which, as indicated in Note 10.7 to the financial statements, include personnel (administration) expenditure totalling Kshs.19,754,152. Included in the later balance are payments totalling Kshs.1,617,027 made to Moi Teaching and Referral Hospital (MTRH) being a refund of salary paid to its employee who was engaged by the Project, and Kshs.789,570 paid directly to the employee as salary through the Project's payroll. No satisfactory explanation was provided for the occurrence of the two payments.

As a result, the propriety and regularity of the salary payments totalling Kshs.2,406,597 made to the officer could not be confirmed.

In addition, the statement of receipts and payments reflects technical assistance costs totaling Kshs.20,574,164 for the year ended 30 June, 2020. Included in the balance are payments totalling Kshs.11,620,000 made to some employees of Moi Teaching and Referral Hospital and Moi University for consultancy services provided to the Project.

However, the letters of engagement were in May, 2019 backdated to 01 April, 2018 resulting in payment of arrears totalling Kshs.3,876,000. However, no evidence was provided to confirm the nature of consultancy services offered to the Project by the staff for the backdated months and as a result, the propriety of the payments could not be confirmed.

3.0 Undisclosed Outstanding Imprests

Disclosed in Annex 4 to the financial statements are outstanding imprests totalling Kshs.525,748 that have however, not been disclosed as accounts receivables-imprests and advances in the statement of financial assets as at 30 June, 2020.

As a result, the net financial assets balance totalling Kshs.37,776,607 as at 30 June, 2020 is understated by Kshs.525,758.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Case Study on Integrated Delivery of Selected Non-Communicable Diseases in Kenya - Moi University Teaching and Referral Hospital Project Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. I have determined that there were no key audit matters to communicate in my report.

Other Matter

1.0 Budget Control and Performance

The statement of comparison of budget and actual amounts reflects approved budgeted receipts financed from domestic and foreign grants and budgeted expenditure totalling Kshs.156,644,846, respectively for the year under review. Records examined indicated that the Project incurred expenditure totaling Kshs.111,957,476 or 71% of the budget, resulting in an under-expenditure of Kshs.44,687,370 or 29% of the budget. As a result, some of the Project's activities planned for the year were not implemented.

2.0 Pending Bills

Disclosed in Annex 2 to the financial statements are other pending bills (payables) totalling Kshs.37,455,298 as at 30 June, 2020. However, Management did not provide a

satisfactory explanation for failure to settle these bills in due time given that the Project reported a cash balance of Kshs.75,231,905.

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

1.0 Late Submission of Financial Statements

The financial statements for the year under review were submitted to the Auditor-General for audit on 22 April, 2021, seven (7) months after the statutory deadline on 30 September, 2020 prescribed in Section 47(1) of the Public Audit Act, 2015.

The late submission of the financial statements did not, therefore, conform to the law and resulted in delay in the audit of the Project.

2.0 Irregular Procurement of Goods and Services

2.1 Office Supplies

Examination of expenditure records indicated that the Project purchased office supplies valued at Kshs.1,110,185 from a local firm. However, contrary to the provisions of Section 57(1) of the Public Procurement and Asset Disposal Act, 2015, the firm was not in the list of the Hospital's registered suppliers for the year under review.

2.2 Hotel Services

Expenditure records further indicated that payments totalling Kshs.26,166,967 were incurred on training activities which, according to Note 10.4 to the financial statements, included Health Care Provider (HCP) training costs totalling Kshs.4,271,547.

Procurement records indicated that two hotels were awarded tenders to provide accommodation and conference services for health care providers training workshops held in Busia and Trans Nzoia Counties respectively. However, the following unsatisfactory matters were noted in respect to the expenditure:

- (i) The list of Hospital's registered suppliers for accommodation and conference services was not provided for audit review. As a result, the eligibility of the two hotels to provide the services could not be confirmed.
- (ii) One of the two hotels was appointed to provide full-day conference services in Busia County at a total cost of Kshs.876,600. However, audit review of the four Requests for Quotations submitted by bidders for the service indicated that the hotel was the second lowest bidder. No explanation was provided for the award of the contract to the second lowest bidder contrary to Section 106(3) of the Public Procurement and Asset Disposal Act, 2015.

In view of these issues, the regularity the procurement processes followed and the expenditure incurred on the training workshops could not be confirmed.

3.0 Unconfirmed Validity of Project Management Fees

The statement of receipts and payments reflects project management costs totalling Kshs.7,324,321 charged at the rate of 7% on total expenditure of the Project for the year under review. The fees were paid to AMPATH as disclosed in Note 10.8 to the financial statements. However, no records were provided for audit to explain how the rate was arrived at. In the circumstance, it was not possible to confirm the validity of the management costs totaling Kshs.7,324,321 paid by the Project in the year under review.

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 control, risk management and 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 governance.

In preparing the financial statements, Management is responsible for assessing the ability of the Project 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 cease its 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 entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Project's ability 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 sustaining 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 the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

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



Nancy Gathungu
AUDITOR-GENERAL

Nairobi

18 August, 2021

**6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED
JUNE 30, 2020**

	Note	2019/2020		2018/2019		Cumulative to-date (From inception)
		Receipts and payments controlled by the entity	Payments made by third parties	Receipts and payment controlled by the entity	Payments made by third parties	
		KShs	KShs	KShs	KShs	KShs
RECEIPTS						
Proceeds from domestic and foreign grants	10.3	149,734,084	-	-	-	149,734,084
TOTAL RECEIPTS		149,734,084	-	-	-	149,734,084
PAYMENTS						
Training	10.4	26,166,967	-	-	-	26,166,967
Purchase of goods	10.5	9,824,042	-	-	-	9,824,042
Technical Assistance	10.6	20,574,164	-	-	-	20,574,164
Operating Costs	10.7	48,067,983	-	-	-	48,067,983
Project Management	10.8	7,324,321	-	-	-	7,324,321
TOTAL PAYMENTS		111,957,477	-	-	-	111,957,477
SURPLUS/(DEFICIT)		37,776,607	-	-	-	37,776,607

Done 13/08/2021
Dr. Wilson K. Aruasa, **EBS**
CHIEF EXECUTIVE OFFICER

Done
Dr. Jemimah Kamano
PRINCIPAL INVESTIGATOR


Mathews Birgen
Mathews Birgen
ICPAK No: 3915
DIRECTOR, FINANCE


*A Case Study on Integrated Delivery of Selected Non Communicable Diseases in Kenya
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For the financial year ended June 30, 2020*


7. STATEMENT OF FINANCIAL ASSETS FOR THE YEAR ENDED JUNE 30, 2020

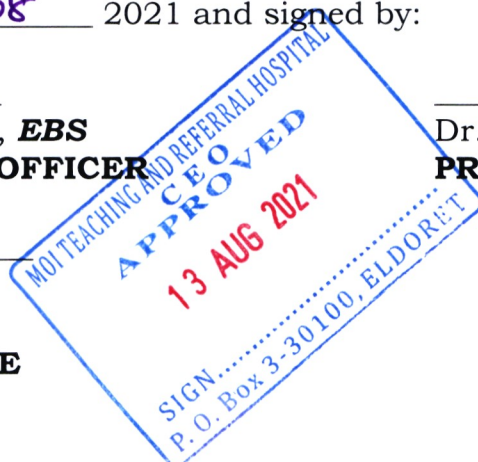
	Note	2019-2020	2018-2019
		KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10.9	75,231,905	-
Cash Balances		-	-
Cash Equivalents (short-term deposits)		-	-
Total Cash and Cash Equivalents		75,231,905	-
Accounts receivables – Imprest and Advances		-	-
Accounts Payable	10.10	(37,455,298)	
NET FINANCIAL ASSETS		37,776,607	-
REPRESENTED BY			
Fund balance b/fwd		-	-
Surplus/(Deficit) for the year		37,776,607	-
NET FINANCIAL POSITION		37,776,607	-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 13/08 2021 and signed by:


Dr. Wilson K. Aruasa, **EBS**
CHIEF EXECUTIVE OFFICER


Dr. Jemimah Kamano
PRINCIPAL INVESTIGATOR


Mathews Birgen
ICPAK No: 3915
DIRECTOR, FINANCE



8. STATEMENT OF CASHFLOW FOR THE YEAR ENDED JUNE 30, 2020

		2019-2020	2018-2019
	Note	KShs	KShs
Receipts from operating activities			
Proceeds from domestic and foreign grants	10.3	149,734,084	-
Payments from operating activities			
Training	10.4	26,166,967	-
Purchase of goods	10.5	9,824,042	-
Technical assistance	10.6	20,574,164	-
Operating costs	10.7	48,067,983	-
Project management Costs	10.8	7,324,321	-
Totals Payment		111,957,476	
Adjustments during the year			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)			-
Increase/(Decrease) in Accounts Payable (deposits and retention)		-	-
Prior Year Adjustments		-	-
Net Year Adjustments		-	
Net cash flow from operating activities		37,776,608	-
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets		-	-
Net cash flows from Investing Activities		-	-
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings		-	-
Net cash flow from financing activities		-	-

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NET INCREASE IN CASH AND CASH EQUIVALENT	-	-
Cash and cash equivalent at BEGINNING of the year	-	-
Cash and cash equivalent at END of the year	75,231,906	-

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 13/08 2021 and signed by:



Dr. Wilson K. Aruasa, **EBS**
CHIEF EXECUTIVE OFFICER



Dr. Jemimah Kamano
PRINCIPAL INVESTIGATOR





Mathews Birgen
ICPAK No: 3915
DIRECTOR, FINANCE

9. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS

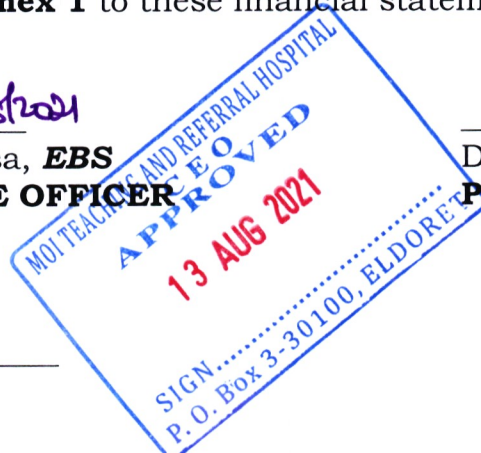
Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Proceeds from domestic and foreign grants	156,645,000	-	156,645,000	149,734,084	6,910,916	95%
Total Receipts	156,645,000	-	156,645,000	149,734,084	6,910,916	95%
Payments						
Training	26,143,598	-	26,143,598	26,166,967	-23,369	100%
Purchase of goods	35,757,902	-	35,757,902	9,824,042	25,933,860	26%
Technical assistance	19,581,924	-	19,581,924	20,574,164	-992,240	105%
Operating costs	64,980,234	-	64,980,234	48,067,983	16,912,251	73.97%
Project management	10,181,188	-	10,181,188	7,324,321	2,856,867	72.06%
Total Payments	156,644,846		156,644,846	111,957,476	44,687,370	

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

June 13/08/2021
 Dr. Wilson K. Aruasa, **EBS**
CHIEF EXECUTIVE OFFICER

[Signature]
 Dr. Jemimah Kamano
PRINCIPAL INVESTIGATOR

[Signature]
 Mathews Birgen
ICPAK No: 3915
DIRECTOR, FINANCE



10. NOTES TO THE FINANCIAL STATEMENTS

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

10.1 Basis of Preparation

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with IPSAS Cash-basis financial reporting under the Cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for;

- a) Receivables that include imprests and salary advances and
- b) Payables that include deposits and retentions.

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

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

b) Reporting entity

The financial statements are for the a case study on integrated delivery of selected non-communicable diseases in Kenya Project under National Government of Kenya. The Financial Statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012 .

c) Reporting currency

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

10.2 Significant Accounting Policies

a) Recognition of receipts

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

• Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

• External Assistance

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

Donations and grants

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

Proceeds from borrowing

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

Undrawn external assistance

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

• Other receipts

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

b) Recognition of payments

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

• Compensation of employees

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

• Use of goods and services

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

bills.

- **Interest on borrowing**

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

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

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

- **Acquisition of fixed assets**

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

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

c) In-kind donations

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

d) Cash and cash equivalents

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

e) Restriction on cash

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

f) Accounts receivable

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

g) Contingent Liabilities

A contingent liability is:

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

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

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Section 89 (2) (i) of the PFM Act requires the National Government to report on the payments made, or losses incurred, by the county government to meet contingent

liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

h) Contingent Assets

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

i) Pending bills

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

j) 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.

k) Third party payments

Included in the receipts and payments, are payments made on its behalf to third parties I 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.

l) 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.

m) Comparative figures

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

n) Subsequent events

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

o) Errors

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

RECEIPTS FROM GOVERNMENT OF KENYA

	2019/20	2018/19	Cumulative to- date(from inception)
	KShs	KShs	
Counterpart funding through Ministry			
Counterpart funds Quarter 1	-	-	-
Counterpart funds Quarter 2	-	-	-
Counterpart funds Quarter 3	-	-	--
Counterpart funds Quarter 4	-	-	-
	=	=	=
Other transfers from government entities			
Ministry	-	-	-
Project	-	-	-
Agency	-	-	-
	=	=	=
Appropriations-in-Aid	-	-	-
Total	=	=	=

10.3 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

During the period ending 30 June 2020 we received grants from donors as detailed in the table below;

Name of Donor	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount in KShs	
						2019/20	2018/19
			KShs	KShs	KShs	KShs	KShs
Grants Received from Multilateral Donors (International Organisations)							
World Bank	3/2/2020	\$499,975	75,000,000			75,000,000	-
	29/02/2020	\$489,125					
	29/06/2020	\$446,000	74,734,084			74,734,084	
Total		\$1,435,100	149,734,084			149,734,084	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

LOAN FROM EXTERNAL DEVELOPMENT PARTNERS

Name of Donor	Date received	Amount in loan currency	Loans received in cash	Loans received as direct payment*	Total amount in KShs	
			KShs	KShs	2019/20	2018/19
Loans Received from Bilateral Donors (Foreign Governments)						
Insert name of foreign Government	-	-	-	-	-	-
Loans Received from Multilateral Donors (International Organisations)						
Insert name of international organization	-	-	-	-	-	-
Total					-	-

During the Period ending 30th June 2020 we did not receive any funding from development partners in form of loans negotiated by the National Treasury.

MISCELLANEOUS RECEIPTS

	2019/20			2018/19	Cumulative to-date
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total Receipts		(from inception)
	KShs	KShs	KShs		
Property income	-	-	-	-	-
Sales of goods and services	-	-	-	-	-

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Administrative fees and charges	-	-	-	-	-
Fines, penalties and forfeitures	-	-	-	-	-
Voluntary transfers other than grants	-	-	-	-	-
Other receipts not classified elsewhere	10,000	-	-	-	-
	10,000	-	-	-	-

The NCD Project Account was opened with a deposit of Kshs 10,000 to operationalize the account as funds from the National Treasury was being processed.

10.4 TRAINING

	2019/20			2018/19	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
CHV/CHP	4,563,963	-	4,563,963	-	4,563,963
CHEW	538,497	-	538,497		538,497
Community Leaders Sensitization	190,370	-	190,370		190,370
County Leaders Sensitization	1,174,964	-	1,174,964		1,174,964
HCP Training	4,271,547	-	4,271,547		4,271,547
Quarterly CME	40,028	-	40,028		40,028
Mentorship (Salaries for Clinical Officers)	8,626,681	-	8,626,681		8,626,681
Medical Officers	6,760,917	-	6,760,917		6,760,917
Total	26,166,967	-	26,166,967	-	26,166,967

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10.5 PURCHASE OF GOODS

	2019/20			2018/19	Cumulativ e to- date
	Payments made by the Entity in Cash	Paymen ts made by third parties	Total Payments		
	KShs	Kshs	KShs	KShs	KShs
Support Group Goods	-	-	-	-	-
BP Machines (Manual)	-	-	-	-	-
Ultrasound Machine & Cryotherapy Equipment	-	-	-	-	-
Medical Breast dummies	-	-	-	-	-
BP Machines (Automatic)	390,100	-	390,100	-	390,100
Lab Equipment & Reagents	-	-	-	-	-
VIA Supplies	-	-	-	-	-
Weight Meters	504,000	-	504,000	-	504,000
Tables, Big Umbrellas & Chairs	42,420	-	42,420	-	42,420
Batteries & Tape measures	826,265	-	826,265	-	826,265
Biopsy Supplies	2,921,520	-	2,921,520	-	2,921,520
Oncology Pathology	-	-	-	-	-
Screening/Care Consumables	2,188,495	-	2,188,495	-	2,188,495
Bags	39,750	-	39,750	-	39,750
Umbrellas	-	-	-	-	-
T-shirts	-	-	-	-	-

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Lab coats	-	-	-	-	-
E&A Materials	103,530	-	103,530	-	103,530
Appointment cards	30,000	-	30,000	-	30,000
Data Tools	660,373	-	660,373	-	660,373
Radio/Print Campaigns	-	-	-	-	-
Recorders	101,400	-	101,400	-	101,400
Nvivo	-	-	-	-	-
Laptops & Printers	1,077,768	-	1,077,768	-	1,077,768
Printing & Stationary	938,421	-	938,421	-	938,421
Total	9,824,042	-	9,824,042	-	9,824,042

10.6 TECHNICAL ASSISTANCE

	2019/20			2018/19	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Costing Consultancy	-	-	-	-	-
IREC	124,800	-	124,800	-	124,800
Baseline/Endline Survery(Salaries for RA's)	8,159,586	-	8,159,586	-	8,159,586
International Travel/ Conferences/Dissemination	838,778	-	838,778	-	838,778
Technical Personnel	11,451,000	-	11,451,000	-	11,451,000
Total	20,574,164	-	20,574,164	-	20,574,164

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10.7 OPERATING COSTS

	2019/20			2018/19	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Data Management & Server Space	9,456,512	-	9,456,512	-	9,456,512
Peer Educators	3,851,458	-	3,851,458	-	3,851,458
Supply Chain	4,305,736	-	4,305,736	-	4,305,736
Screening/Outreach events	2,419,129	-	2,419,129	-	2,419,129
CHV Screening costs (Mabaraza)	984,230	-	984,230	-	984,230
Engagement Meetings/Site Supervision	810,967	-	810,967	-	810,967
Communication Costs	1,559,280	-	1,559,280	-	1,559,280
Vehicle running costs & Office space rent	4,849,519	-	4,849,519	-	4,849,519
Power banks for tablets and smartphones	77,000	-	77,000	-	77,000
Personnel (Admin)	19,754,152	-	19,754,152	-	19,754,152
Total	48,067,983	-	48,067,983	-	48,067,983

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10.8 PROJECT MANAGEMENT COSTS

	2019/20			2018/19	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Project Management (Indirects @7%)	7,324,321	-	7,324,321	-	7,324,321
	7,324,321	-	7,324,321	-	7,324,321

TRANSFERS TO OTHER GOVERNMENT ENTITIES

During the 12 months to 30 June 2020, we did not transfer funds to reporting government entities.

	2019/20			2018/19	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Transfers to National Government entities					
Ministry	-	-	-	-	-
Project	-	-	-	-	-
	-	-	-	-	-
Transfers to County Government					
County	-	-	-	-	-
County	-	-	-	-	-

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	-	-	-	-	-
TOTAL	-	-	-	-	-

OTHER GRANTS AND TRANSFERS AND PAYMENTS

The NCD project did not receive any other Grant or make transfers /miscellaneous payments in the period.

	2019/20			2018/19	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Grants for scholarships	-	-	-	-	-
Transfers to lower levels of government e.g schools	-	-	-	-	-
Miscellaneous payments	-	-	-	-	-
Total	-	-	-	-	-

10.9 CASH AND CASH EQUIVALENTS CARRIED FORWARD

	2019/20	2018/19
	KShs	KShs
Bank accounts (Note 10.9.1)	75,231,905	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Total	75,231,905	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

The project has one Project Account within the project implementation area and one foreign currency designated account managed by the National Treasury as listed below

10.9.1 Bank Accounts

Project Bank Accounts

	2019/20	2018/19
	KShs	KShs
Foreign Currency Accounts		
Central Bank of Kenya [A/c No. 1000354518]	\$43,125	-
Total Foreign Currency balances	\$43,125	-
Local Currency Accounts		
Kenya Commercial Bank [A/c No. 1225719356]	75,231,905	-
Total local currency balances	75,231,905	-
Total bank account balances	75,231,905	-

Special Deposit Accounts

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

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

Special Deposit Accounts Movement Schedule

	2019/20	2018/19
	KShs	KShs
(i) A/C Name [A/c No. 1000354518]		
Opening balance	-	-

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Total amount deposited in the account	\$1,478,226	-
Total amount withdrawn (as per Statement of Receipts & Payments)	\$1,435,100	-
Closing balance (as per SDA bank account reconciliation attached)	\$43,125	-
(ii) A/c Name [A/c No.....]		
Opening balance (as per the SDA reconciliation)	-	-
Total amount deposited in the account	-	-
Total amount withdrawn (as per Statement of Receipts & Payments)	=	=
Closing balance (as per SDA bank account reconciliation attached)	=	=

The Special Deposit Account reconciliation statement has been attached as *Appendix 1* support these closing balances.

10.9.2 Cash in Hand

NCD project does not operate petty cashbook.

	2019/20	2018/19
	KShs	KShs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other locations (<i>specify</i>)	-	-
Total cash balances	=	=

10.9.3 Cash equivalents (short-term deposits)

NCD project does not operate short deposit

	2019/20	2018/19
	KShs	KShs
Kenya Commercial Bank [A/C No.....]	-	-
Co-Operative Bank of Kenya [A/C No.....]	-	-
Others (<i>Specify</i>)	-	-
Total	=	=

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10.9.4 OUTSTANDING IMPRESTS AND ADVANCES

The outstanding Imprests as at June 30th 2020 has been attached as Annexure 4.

10.9.5 FUND BALANCE BROUGHT FORWARD

There was no fund balance brought forward.

	2019/20	2018/19
	KShs	KShs
Bank accounts	-	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Outstanding imprests and advances	-	-
Total	-	-

10.9.6 PRIOR YEAR ADJUSTMENT

NCD project did not have any prior year adjustment.

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
	-	-	-

10.9.7 CHANGES IN RECEIVABLE

There were no changes in Accounts Receivables.

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10.9.8 CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

There were no changes in Accounts Payables.

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

10.10 ACCOUNTS PAYABLE (See Annex 2)

The amount of Kshs 37,455,298 relates to expenses paid on behalf of the project by AMPATH. The reimbursement claim had been received from AMPATH but as at the close of the reporting period, the same had not been refunded. The claim forms part of the reported expenses.

Description	Brief Transaction Description	Original Amount	Amount Paid To-Date	Outstanding Balance 2020	Comments
		a	c	d=a-c	
Amounts due to Third Parties	Amounts paid from AMPATH Accounts	111,957,478	74,500,000	37,455,298	
Grand Total		111,957,478	74,500,000	37,455,298	

11. OTHER IMPORTANT DISCLOSURES

11.1 PENDING ACCOUNTS PAYABLE

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	-	-	-	-
Construction of civil works	-	-	-	-
Supply of goods	-	-	-	-
Supply of services	-	-	-	-
Total	-	-	-	-

11.2 PENDING STAFF PAYABLES

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

11.3 External Assistance

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
External assistance received in cash	-	-
External assistance received as loans and grants	-	-
External assistance received in kind- as	-	-

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payment by third parties		
Total	-	-

a) External assistance relating loans and grants

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2019/2020	FY 2018/2019
Description		Kshs	Kshs
Undrawn external assistance - loans		-	-
Undrawn external assistance - grants		-	-
Total		-	-

c. Classes of providers of external assistance

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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OTHER IMPORTANT DISCLOSURES (Continued)

d. Non-monetary external assistance

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

e Purpose and use of external assistance

PAYMENTS MADE BY THIRD PARTIES	FY 2019/2020	FY 2018/2019
	0	19
	Kshs	Kshs
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
TOTAL	-	-

f. External Assistance paid by Third Parties on behalf of the Entity by Source

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance	-	-

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organization		
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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

This being the inaugural Audit for the Project there are no prior year findings to be addressed.

June 13/08/2021
Dr. Wilson K. Aruasa
CHIEF EXECUTIVE OFFICER

[Signature]
Dr. Jemimah Kamano
PRINCIPAL INVESTIGATOR

[Signature]
Mathews Birgen
ICPAK No: 3915
DIRECTOR, FINANCE



ANNEX 1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance
	a	b	c=a-b	d=b/a %	
Receipts					
Proceeds from domestic and foreign grants	156,645,000	149,734,085	6,910,915	96%	
Total Receipts	156,645,000	149,734,085	6,910,915		
Payments					
Training	26,143,598	26,166,967	-23,369	100%	Met expectations
Purchase of goods	35,757,902	9,824,042	25,933,860	27%	Identifying and need establishing gaps before procuring the goods
Technical Assistance	19,581,924	20,574,164	-992,240	105%	Under budgeted on Research Assistant's remuneration.
Operating Costs	64,980,234	48,067,983	16,912,251	74%	Slowed absorption due to Covid-19 pandemic
Project Management/Administrative Costs	10,181,188	7,324,321	2,856,867	72%	Based on the total direct costs
Total payments	156,644,846	111,957,476	44,687,370		

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ANNEX 2 - ANALYSIS OF OTHER PENDING PAYABLES

DATE	DOCUMENT NO.	PAYEE	DESCRIPTION	AMOUNT	BUDGET LINE
16/06/2020	PPINV22211	CONART LIMITED BOX 2511-30100, ELDORET	Invoice INV23518 - Batteries Sony Lithium cell CR2032	272,265	Goods - Batteries & Tape measures
06/02/2020	PPINV21048	Soin Lab Equipment And Chemicals Ltd P.O Box 9920-30100 Eldoret	Invoice INV22189 - Plastic specimen bottle	17,400	Goods - Biopsy supplies
06/03/2020	PPINV21530	Mission For Essential Drugs Supplies (Meds) BOX 78040-00507, NAIROBI	Invoice INV22610 - blood lancets such as medimax	7,590	Goods - Biopsy supplies
09/03/2020	PPINV21330	HARLEY'S LIMITED BOX 42718-00100, NAIROBI	Invoice INV22639 - Glucose testing strips such as freestyle	459,680	Goods - Biopsy supplies
17/04/2020	PPINV21650	ELDOCHEM LTD BOX 417-30100, ELDORET	Invoice INV22963 - blood lancets such as medimax	8,000	Goods - Biopsy supplies
13/05/2020	PPINV21943	SURGIPHARM LIMITED BOX 46043-00100, NAIROBI	Invoice INV23188-core biopsy needles	110,000	Goods - Biopsy supplies
13/05/2020	PPINV22216	SURGIPHARM LIMITED BOX 46043-00100, NAIROBI	Invoice INV23185 - core biopsy gun G. 14	457,400	Goods - Biopsy supplies
14/05/2020	PPINV21971	ELDOCHEM LTD BOX 417-30100, ELDORET	Invoice INV23208 - blood lancets such as medimax	14,000	Goods - Biopsy supplies
06/01/2020	PPINV20891	AMPATH PRINT SHOP BOX 4606-30100 ELDORET	Printing services cost for patient files	16,300	Goods - Data tools
16/03/2020	PPINV21364	Sanaa Publishers BOX 6438 ELDORET	Invoice INV22724 - Printing and Binding of Algorithms	63,000	Goods - Data tools

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20/04/2020	PPINV21636	AMPATH PRINT SHOP BOX 4606-30100 ELDORET	Invoice INV23007 Cost for printing patient file	64,500	Goods - Data tools
28/05/2020	PPINV21948	AMPATH PRINT SHOP BOX 4606-30100 ELDORET	Invoice INV23315 Cost for printing care forms	64,500	Goods - Data tools
11/06/2020	PPINV22136	Sanaa Publishers BOX 6348- 30100 ELDORET	Invoice INV23445 - CDM Referral card	21,208	Goods - Data tools
06/02/2020	PPINV21099	KIFICOM COMPUTERS BOX 6840- 30100, ELDORET	Invoice INV22185 - Samsung Tablets SM- T285 7 inch	20,500	Goods - Laptops & printers
06/02/2020	PPINV21099	KIFICOM COMPUTERS BOX 6840- 30100, ELDORET	Invoice INV22185 - Samsung Tablets SM- T285 7 inch	20,500	Goods - Laptops & printers
06/02/2020	PPINV21099	KIFICOM COMPUTERS BOX 6840- 30100, ELDORET	Invoice INV22185 - Samsung Tablets SM- T285 7 inch	20,500	Goods - Laptops & printers
06/02/2020	PPINV21099	KIFICOM COMPUTERS BOX 6840- 30100, ELDORET	Invoice INV22185 - Samsung Tablets SM- T285 7 inch	20,500	Goods - Laptops & printers
06/02/2020	PPINV21099	KIFICOM COMPUTERS BOX 6840- 30100, ELDORET	Invoice INV22185 - Samsung Tablets SM- T285 7 inch	20,500	Goods - Laptops & printers
06/02/2020	PPINV21099	KIFICOM COMPUTERS BOX 6840- 30100, ELDORET	Invoice INV22185 - Samsung Tablets SM- T285 7 inch	20,500	Goods - Laptops & printers
06/02/2020	PPINV21099	KIFICOM COMPUTERS BOX 6840- 30100, ELDORET	Invoice INV22185 - Samsung Tablets SM- T285 7 inch	20,500	Goods - Laptops & printers
06/02/2020	PPINV21099	KIFICOM COMPUTERS BOX 6840- 30100, ELDORET	Invoice INV22185 - Samsung Tablets SM- T285 7 inch	20,500	Goods - Laptops & printers
06/02/2020	PPINV21099	KIFICOM COMPUTERS BOX 6840- 30100, ELDORET	Invoice INV22185 - Samsung Tablets SM- T285 7 inch	20,500	Goods - Laptops & printers

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06/02/2020	PPINV21099	KIFICOM COMPUTERS BOX 6840- 30100, ELDORET	Invoice INV22185 - Samsung Tablets SM-T285 7 inch	20,500	Goods - Laptops & printers
31/01/2020	STS34469	MS WAKOCHWE LUSIMBO LILIA	Masking tape, box file, staple pins, valuation of KBU 139k	4,957	Goods - Printing & Stationary
18/02/2020	PPINV21234	BLUE PRINT COMPUTERS (K) LIMITED P.O Box 25725-00100 Nairobi,	Invoice INV22354 - HP TONER 78A genuine	90,000	Goods - Printing & Stationary
27/03/2020	PPINV21628	Gurdit Singh Shop BOX 8425-30100 ELDORET	Invoice INV22850 - MASKING TAPE 1"	4,500	Goods - Printing & Stationary
09/01/2020	PPINV20916	Eldobase Chemists Ltd	Invoice INV21902 - sponge holding forceps	18,000	Goods - Screening/ Care Consumables
06/02/2020	PPINV21093	ALPHA MEDICAL MANUFACTURERS LIMITED BOX 42455-00100 NAIROBI	Invoice INV22191 - disposable speculum medium	72,000	Goods - Screening/ Care Consumables
17/02/2020	PPINV21235	HARLEY'S LIMITED BOX 42718-00100, NAIROBI	Invoice INV22308 - Cotton wool 400gm	19,000	Goods - Screening/ Care Consumables
19/02/2020	PPINV21356	highridge pharmaceuticals ltd BOX 32982-00600 NAIROBI	Clean gloves (Supermax) Medium	200,000	Goods - Screening/ Care Consumables
19/02/2020	PPINV21398	RIGANAS ENTERPRISES	Invoice INV22366 - BASINS SUCH AS KENPOLOLY COLOURED	17,000	Goods - Screening/ Care Consumables

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28/02/2020	PPINV21322	LUCKY ENTERPRISES BOX 30100 ELDORET	DETERGENT BOX 4377-	Invoice INV22510 - SANITARY TOWELS SUCH AS ALWAYS	28,500	Goods - Consumables	Screening/Care
13/03/2020	PPINV21395	Mission For Essential Drugs Supplies (Meds) BOX 00507, NAIROBI	Drugs 78040-	Invoice INV22708 - wooden applicator sticks	32,400	Goods - Consumables	Screening/Care
27/03/2020	PPINV21570	ELDOCHEM LTD BOX 30100, ELDORET	417-	Invoice INV22847 - vinegar 300mls	13,440	Goods - Consumables	Screening/Care
17/04/2020	PPINV21649	NAMINA ENTERPRISES BOX 2174-30100 ELDORET	BOX	Invoice INV22961 - TISSUE PAPER SUCH AS TENA/FAY/VELVEX 10's	62,000	Goods - Consumables	Screening/Care
17/04/2020	PPINV21670	ELDOCHEM LTD BOX 30100, ELDORET	417-	Invoice INV22990 - vinegar 300mls	20,160	Goods - Consumables	Screening/Care
08/05/2020	PPINV21848	SOIN LAB EQUIPMENT AND CHEMICALS LTD P.O Box 9920-30100 Eldoret	AND Box	Invoice INV23123 - Hand sanitizer 500ml	594,000	Goods - Consumables	Screening/Care
11/05/2020	PPINV21881	VIKOH ENTERPRISE BOX 30100 ELDORET	417-	Invoice INV23126 - HAND WASH SOAP- 250ML	49,000	Goods - Consumables	Screening/Care
14/05/2020	PPINV21952	ELDOCHEM LTD BOX 30100, ELDORET	BOX 417-	Invoice INV23209- Surgical (Face) Masks 3 Ply	30,000	Goods - Consumables	Screening/Care

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02/07/2020	STS37409				Screening supplies amid pandemic Transzoia County	supplies COVID19 for Busia	27,400	Goods Consumables	Screening/Care
06/01/2020	PPINV20532	M/S CHERONO PHOEBE SAFARICOM LIMITED 66827- NAIROBI	BOX	NOVEMBER 19 POSTPAY BILL			12,750	Operating Costs	Communication
14/01/2020	PPINV20602	SAFARICOM LIMITED 66827- NAIROBI	BOX	Invoice DEC19 POST PAY	INV21972- SAFARICOM		12,750	Operating Costs	Communication
18/02/2020	PPINV21342	SAFARICOM LIMITED 66827- NAIROBI	BOX	Invoice Airtime for staff-Feb, Mar & April 2020	INV22355 - PIC4C		115,538	Operating Costs	Communication
24/02/2020	PPINV21076	SAFARICOM LIMITED 66827- NAIROBI	BOX	January2020 postpay bills	saftcom		12,750	Operating Costs	Communication
13/03/2020	PPINV21304	SAFARICOM LIMITED 66827- NAIROBI	BOX	Feb 2020 Postpay bill	Safaricom		14,250	Operating Costs	Communication
16/04/2020	PPINV21679	SAFARICOM LIMITED 66827- NAIROBI	BOX	Invoice Airtime	INV22956 -		141,000	Operating Costs	Communication
07/05/2020	PPINV21841	SAFARICOM LIMITED 66827- NAIROBI	BOX	Safaricom bill April 2020	post pay		42,081	Operating Costs	Communication
08/05/2020	PPINV21842	SAFARICOM LIMITED 66827- NAIROBI	BOX	Safaricom bill March 2020	post pay		52,603	Operating Costs	Communication
03/06/2020	PPINV21968	SAFARICOM LIMITED 66827- NAIROBI	BOX	Safaricom bill May 2020	Post pay		42,081	Operating Costs	Communication

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16/06/2020	PPINV22195	SAFARICOM LIMITED BOX 66827- NAIROBI	Invoice INV23520 - Airtime to reach patients to collect drugs during Covid 19	273,000	Operating - Communication Costs
13/12/2019	STS33677	Mr. NGETICH RODGER KIBETT	Data Quality Audit - Busia County - venue	2,028	Operating - Data mgt
16/12/2019	STS33742	Mr. NGETICH RODGER KIBETT	Transport & meals- DQA - Busia County	53,278	Operating - Data mgt
16/12/2019	STS33603	Mr. NGETICH RODGER KIBETT	request for water- DQA Meeting - Busia County	628	Operating - Data mgt
13/12/2019	STS33674	Mr. NGETICH RODGER KIBETT	Data Quality Audit - Busia County	24,912	Operating - Data mgt
22/01/2020	SC04889		Local running claim- Nairobi-meeting with NCD alliance chair	8,000	Operating - Data mgt
22/01/2020	SC04850	Dr. KAMANO JEMIMA HOINE	KTL pharmtec shortlisting - Meal allowance	750	Operating - Engagement Meeting
22/01/2020	PPINV20792	MR KIRWA CHERUIYOT	PAYMENT FOR TEA, SNACKS AND LUNCHES-Training on Kenya Health Information System	11,310	Operating - Engagement Meeting
22/01/2020	SC04889	Dr. KAMANO JEMIMA HOINE	Local running claim- Nairobi-meeting with NCD alliance chair	8,000	Operating - Engagement Meeting
27/01/2020	STVS05903	M/S WABENDE NAMBOBI JANE	Pharmtech interviews - Busia County -Meal allowance	1,000	Operating - Engagement Meeting
12/02/2020	STVS05984	M/S WABENDE NAMBOBI JANE	Meal allowance - Evaluation interview - Busia county	1,000	Operating - Engagement Meeting

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12/02/2020	STVS05985	MR OMUSULA MAURICE ONGATA	Meal allowance - Evaluation interview - Busia county	750	Operating - Engagement Meeting
12/02/2020	STVS05986	OBED KEMBOI	Meal allowance - Evaluation interview - Busia county	1,000	Operating - Engagement Meeting
28/02/2020	SC05000	OBED KEMBOI	Health facility management committee members Induction - Busia County-perdiem	10,000	Operating - Engagement Meeting
23/03/2020	PPINV21436	THE ARULA COMPANY LIMITED BOX 30148-30100 ELDORET	PAYMENT FOR TEA AND LUNCHESES - MSF meeting - Busia County	13,200	Operating - Engagement Meeting
23/03/2020	PPINV21437	CHEFWEST HOTEL LIMITED BOX 822 BUSIA	PAYMENT FOR TEA AND LUNCHESES - MSF meeting - Eldoret	15,600	Operating - Engagement Meeting
25/03/2020	STVS06193	M/S CHERONO PHOEBE	MFS meeting-Busia county-perdiem	5,000	Operating - Engagement Meeting
25/03/2020	STVS06192	Thomas Andale	MFS meeting-Busia county-perdiem	6,000	Operating - Engagement Meeting
25/03/2020	STVS06198	MR OMUSULA MAURICE ONGATA	MFS meeting-Busia county-perdiem	3,000	Operating - Engagement Meeting
08/06/2020	STS36834	MS MAMU KAGEMULO PETRONIL	Perdiem&meal allowance for MTRH AUDITORS	19,680	Operating - Engagement Meeting
11/06/2020	STVS06299	Ryan Kimani	Meal allowance for MTRH Auditors - Transnozia County	750	Operating - Engagement Meeting

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11/06/2020	STVS06298	Ryan Kimani	Perdiem to Busia with MTRH AUDITORS	3,000	Operating - Engagement Meeting
15/01/2020	PPINV21359	Commissioner of Income Tax	Invoice INV22788 - WHT-Luma Construction Co.	7,427	Operating - Supply chain
20/02/2020	PPINV21248	Mission For Essential Drugs Supplies (Meds) BOX 78040-00507, NAIROBI	Invoice INV22399 - Acclysalicylic acid tablets 75mg enteric	72,000	Operating - Supply chain
25/02/2020	PPINV21276	LUMA CONSTRUCTION CO. LIMITED PO BOX 7733-40100 KISUMU	Renovation of RFP Pharmacy - Busia County	300,414	Operating - Supply chain
04/03/2020	PPINV21479	Synermed Pharmaceuticals (C) Limited BOX 52096-00200, NAIROBI	Invoice INV22587 - Losartan 50mg	156,768	Operating - Supply chain
04/03/2020	PPINV21480	Laborex Kenya BOX 9-30100, ELDORET	Invoice INV22584 - Metoprolol succinate XL 50mg original 30's tabs	99,000	Operating - Supply chain
16/03/2020	PPINV21324	KENYA MEDICAL SUPPLIES AUTHORITY BOX 54840-00200, NAIROBI	Invoice INV22725 - Frusemide 40 mg	10,400	Operating - Supply chain
17/03/2020	PPINV21385	Sai Pharmaceuticals Ltd	Invoice INV22755 - Carvedilol 6.25 mg	88,500	Operating - Supply chain
17/03/2020	PPINV21386	KEMSA BOX 54840-00200, NAIROBI	Invoice INV22743 - Amlodipine 5 mg	647,655	Operating - Supply chain
18/03/2020	PPINV21389	Galaxy Pharmaceuticals Ltd BOX 39107-00623 NAIROBI	Invoice INV22771 - Digoxin 0.25mg	4,200	Operating - Supply chain
19/03/2020	PPINV21359	Commissioner of Income Tax	Invoice INV22788 - WHT-Luma Construction Co.	550	Operating - Supply chain
14/05/2020	PPINV21955	Synermed Pharmaceuticals (C) Limited BOX 52096-00200, NAIROBI	Invoice INV23214 - Losartan 50mg	96,000	Operating - Supply chain

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14/05/2020	PPINV21972	Sai Pharmaceuticals Ltd BOX 66551-00800, NAIROBI.	Invoice INV23216 - Carvedilol 6.25 mg	113,280	Operating - Supply chain
20/05/2020	PPINV22182	ELDOCHEM LTD BOX 417-30100, ELDORET	Invoice INV23251 - Hydrochlorothiazide 50 mg	464,651	Operating - Supply chain
11/06/2020	PPINV22224	Mission For Essential Drugs Supplies (Meds) BOX 78040-00507, NAIROBI	Invoice INV23444 - Glibenclamide 5 mg	112,320	Operating - Supply chain
11/06/2020	PPINV22225	Mission For Essential Drugs Supplies (Meds) BOX 78040-00507, NAIROBI	Invoice INV23450 - plendil tabs(Felodipine) 5mg	103,892	Operating - Supply chain
11/06/2020	PPINV22225	Mission For Essential Drugs Supplies (Meds) BOX 78040-00507, NAIROBI	Invoice INV23450 - plendil tabs(Felodipine) 5mg	112,684	Operating - Supply chain
14/05/2020	PPINV21951	ELDOCHEM LTD BOX 417-30100, ELDORET	Invoice INV23213 - Hydrochlorothiazide 50 mg	174,900	Operating - Supply chain
18/02/2020	STS34821	M/S CHERONO PHOEBE	Car wash, taxi fare for drivers who left early/late for work	3,050	Operating - Supply chain
17/01/2020	PPINV20683	Toyota Kenya Ltd BOX 7109-30100, ELDORET	Invoice INV22019 Maintenance cost for KBU 139K	18,700	Operating - Vehicle running cost & Office space Rent
20/01/2020	STS34261	MS WAKOCHWE LUSIMBO LILIA	Fuel for KBU 139k - December 2019	30,191	Operating - Vehicle running cost & Office space Rent

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22/01/2020	STS34307	MS MAMU PETRONIL	KAGEMULO	Fuel for KBU 139k - December 2019	10,162	Operating - Vehicle running cost & Office space Rent
30/01/2020	STS34467			Taxi services for driver who left early for field work, car wash, puncture repair.	3,050	Operating - Vehicle running cost & Office space Rent
30/01/2020	STS34472	OBED KEMBOI		Fuel for KBU 139k - January 2020	8,980	Operating - Vehicle running cost & Office space Rent
12/02/2020	PPINV20964	MS MAMU PETRONIL	KAGEMULO	vehicle insurance	96,167	Operating - Vehicle running cost & Office space Rent
14/02/2020	PPINV20993	Toyota Kenya Ltd 30100, ELDORET		Service and maintenance cost for KBU 139K	5,715	Operating - Vehicle running cost & Office space Rent
27/02/2020	PPINV21124	Ramji Haribhai Devani Limited P.O. BOX 18342-00500 NAIROBI		Invoice INV22496 Fuel cost for January 2020	32,208	Operating - Vehicle running cost & Office space Rent

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27/02/2020	PPINV21125	Toyota Kenya Ltd BOX 7109-30100, ELDORET	Service and maintenance cost for KBU 139K	7,000	Operating - Vehicle running cost & Office space Rent
19/03/2020	PPINV21370	KINGSWAY TYRES LIMITED BOX 2913-30100 ELDORET	Invoice INV22782 - TYRES 235/85/R16 SUCH AS BF GOODRICH/Tyre tubes	166,500	Operating - Vehicle running cost & Office space Rent
19/03/2020	PPINV21370	KINGSWAY TYRES LIMITED BOX 2913-30100 ELDORET	Invoice INV22782 - GUTTERS- Down drop	2,600	Operating - Vehicle running cost & Office space Rent
25/03/2020	STS35640	Mr. NGETICH KIBETT RODGER	Car wash, taxi fare for drivers who left early/late for work	3,050	Operating - Vehicle running cost & Office space Rent
30/03/2020	PPINV21676	AUTOXPRESS LIMITED BOX 14163-00800 NAIROBI	Invoice INV22867 - Vehicle Mats-Black	4,500	Operating - Vehicle running cost & Office space Rent
31/03/2020	PPINV21526	Ramji Haribhai Devani Limited P.O. BOX 18342-00500 NAIROBI	Invoice INV22887 February 2020 fuel cost	86,546	Operating - Vehicle running cost & Office space Rent

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31/03/2020	PPINV21527	RIFT VALLEY TECHNICAL TRAINING INSTITUTE BOX 244-30100, ELDORET	Service and maintenance cost for KBU 139K	26,123	Operating - Vehicle running cost & Office space Rent
24/04/2020	PPINV21719	Ramji Haribhai Devani Limited P.O. BOX 18342-00500 NAIROBI	Invoice INV23048 Fuel cost for March 2020	102,292	Operating - Vehicle running cost & Office space Rent
30/04/2020	PPINV21775	Toyota Kenya Ltd BOX 7109-30100, ELDORET	INV23096 Service and maintenance cost for KBU 139K	159,914	Operating - Vehicle running cost & Office space Rent
28/05/2020	PPINV21949	Ramji Haribhai Devani Limited P.O. BOX 18342-00500 NAIROBI	Invoice INV23316 April 2020 Fuel cost	32,743	Operating - Vehicle running cost & Office space Rent
29/05/2020	STS36681	M/S ETYANG LENNAH IPALE	Taxi fare for driver to arrive early/leave work station late, carwash	3,000	Operating - Vehicle running cost & Office space Rent
05/06/2020	PPINV21980	BIGPIC Plus Project vehicle Account	Mileage costs -Sept to Oct 2019	144,670	Operating - Vehicle running cost & Office space Rent

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05/06/2020	PPINV21982	STRENGTH ACCOUNT	VEHICLE	Mileage costs - July 2019	272,150	Operating - Vehicle running cost & Office space Rent
23/06/2020	PPINV22152	RIFT VALLEY TECHNICAL TRAINING INSTITUTE BOX 244-30100, ELDORET		Invoice INV23595 June 2020 KBU 139K maintenance cost	23,963	Operating - Vehicle running cost & Office space Rent
12/06/2020	PPINV22057	BIGPIC Plus Project vehicle Account		Mileage costs - Jan and Feb 2020	90,355	Operating - Vehicle running cost & Office space Rent
15/06/2020	PPINV22058	AMPATH PROGRAM OFFICE	RESEARCH	Rent charges for the period 1/05/2020-30/04/2021	386,904	Operating - Vehicle running cost & Office space Rent
21/04/2020	PPINV21794	KIFICOM COMPUTERS BOX 6840- 30100, ELDORET		Invoice INV23023 - TABLET COVER for tab A 8.0" samsung	26,000	Operating - Vehicle running cost & Office space Rent
28/02/2020	STVS06071	M/S CHERONO PHOEBE		Mabaraza screening - Busia County per diem	5,000	Operating - Vehicle running cost & Office space Rent
09/01/2020	STVS05861	Kenneth Too		DQA, DRM & Monthly meeting- Transzoia county-Meal Allowance	7,000	Operating Costs - CHV Screening Costs
						Operating Costs - Data management

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10/01/2020	STVS05862	M/S ETYANG LENNAH IPALE	DQA,DRM & Monthly meeting-Transzoia county-Meal Allowance	7,000	Operating management	Costs - Data
10/01/2020	STVS05860	Mr. NGETICH RODGER	DQA,DRM & Monthly meeting-Transzoia county-Meal Allowance	6,000	Operating management	Costs - Data
10/01/2020	STVS05859	Mr. MISOI LAWRENCE	DQA,DRM & Monthly meeting-Transzoia county-Meal Allowance	7,000	Operating management	Costs - Data
10/01/2020	STVS05794	MS MAMU PETRONIL	DQA,DRM & Monthly meeting-Transzoia county-Meal Allowance	7,000	Operating management	Costs - Data
13/01/2020	SC04858	MR OMUSULA MAURICE ONGATA	DQA meeting transzoia,Busia Meal allowance claim	3,000	Operating management	Costs - Data
16/01/2020	STS34224	MS MAMU PETRONIL	Request for venue-Data review meeting - Transzoia County	2,050	Operating management	Costs - Data
17/01/2020	STVS05895	FELIX KIBET KIBOGONG	DQA,DRM & Monthly meeting-Transzoia county-Meal Allowance	5,250	Operating management	Costs - Data
17/01/2020	STVS05895	FELIX KIBET KIBOGONG	DQA,DRM & Monthly meeting-Transzoia county-Meal Allowance	5,250	Operating management	Costs - Data
22/01/2020	STS34306	MS MAMU PETRONIL	Request for venue-Data review meeting - Transzoia County	988	Operating management	Costs - Data
12/02/2020	STS34627	M/S CHERONO PHOEBE	Transport & meal allowance for DQA meeting - Transzoia County	5,067	Operating management	Costs - Data

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12/02/2020	STS34540	MS MAMU PETRONILLA	KAGEMULO	Transpart & meal allowance for DQA meeting - Transzoia County	74,491	Operating Costs - Data management
13/02/2020	PPINV20949	Moi Teaching Hospital ELDORET	Box 3-30100 Referral	October -December 2019 Salary Refund to MTRH	254,802	Operating Costs - Data management
17/02/2020	STS34714	Mr. ROTICH KIPTOO	VINCENT	Transport to Eldoret to attend Costing Questionnaire Training	2,000	Operating Costs - Data management
17/02/2020	STS34722	ESTHER MUMBI	NGUGI	Transport to Eldoret to attend Costing Questionnaire Training	2,000	Operating Costs - Data management
17/02/2020	STS34719	NELLY KUYA		Transport to Eldoret to attend Costing Questionnaire Training	2,000	Operating Costs - Data management
17/02/2020	STS34721	NOEL CHEPKOECH	KORIR	Transport to Eldoret to attend Costing Questionnaire Training	800	Operating Costs - Data management
17/02/2020	STS34724	RICHARD KIPSANG	KIRUI	Transport to Eldoret to attend Costing Questionnaire Training	800	Operating Costs - Data management
18/02/2020	STS34820	Ms KEGODE CHRISTIN	ENGEFU	Transport to Eldoret to attend Costing Questionnaire Training	800	Operating Costs - Data management
28/02/2020	STVS06062	MS MAMU PETRONIL	KAGEMULO	Meal allowance - costing questionnaire - Transzoia County	1,000	Operating Costs - Data management
28/02/2020	STVS06063	M/S ETYANG LENNAH	IPALE	Meal allowance - costing questionnaire - Transzoia County	1,000	Operating Costs - Data management

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10/03/2020	PPINV21433	ELGEYO TRAVEL AND TOURS LTD BOX 3572-30100 ELDORET	Invoice INV22654-Air ticket for Violet Naanyu-data analysis & qualitative data meeting	11,758	Operating Costs - Data management
25/03/2020	STVS06195	Mr. MISOI LAWRENCE	DQA for Dm and HTN for Dc and cc- Busia county-perdiem	15,000	Operating Costs - Data management
25/03/2020	STVS06197	MS MAMU KAGEMULO PETRONIL	DQA for Dm and HTN for Dc and cc- Busia county-perdiem	15,000	Operating Costs - Data management
25/03/2020	STVS06196	Kenneth Too	DQA for Dm and HTN for Dc and cc- Busia county-perdiem	10,000	Operating Costs - Data management
25/03/2020	STVS06183	M/S ETYANG LENNAH IPALE	Costing questionnaire and monthly meeting- Busia county- perdiem	10,000	Operating Costs - Data management
31/03/2020	STVS06179	M/S ETYANG LENNAH IPALE	Data quality audits- Busia county-perdiem	15,000	Operating Costs - Data management
24/04/2020	STVS06225	MR OMUSULA MAURICE ONGATA	Data Quality Audit & DRM - Perdiem - Busia County	9,000	Operating Costs - Data management
22/05/2020	PPINV21922	Moi Teaching and Referral Hospital BOX 3 - 30100 ELDORET	INV23303April 2020 Salary refund- Lawrence Misoi	84,934	Operating Costs - Data management
05/06/2020	STS36815	DR. NAANYU VIOLET	Data Analysis and Qualitative review for dissemination - local running	6,000	Operating Costs - Data management
05/06/2020	STVS06289	DR. NAANYU VIOLET	Data Analysis and Qualitative review for dissemination - perdiem	7,500	Operating Costs - Data management

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08/06/2020	STS36835	Kenneth Too	Transport and meal allowance for DQA&DRM meeting - Busia County	6,750	Operating Costs management	-	Data
06/02/2020	STS34539	Mr. NGETICH KIBETT RODGER	Community screening-transport for CHVs-Busia County	70,300	Operating Costs Screening/Outreach	-	
12/02/2020	STS34626	OBED KEMBOI	Tea-end of year meeting, Name tags, staple pins for Busia Cancer group training	5,067	Operating Costs Screening/Outreach	-	
17/02/2020	STS34723	M/S CHERONO PHOEBE	Methylated spirit, white board, box file, staples, staples, paper punch for community screening	5,067	Operating Costs Screening/Outreach	-	
27/02/2020	STS34962	OBED KEMBOI	Community screening-transport for CHVs-Transzoia County	56,300	Operating Costs Screening/Outreach	-	
25/03/2020	STVS06199	Mr. GITURO PETER KAMAU	Equipping facility-Transzoia county-meal allowance	1,500	Operating Costs Screening/Outreach	-	
27/05/2020	STVS06279	MR OMUSULA MAURICE ONGATA	Distribution of supplies to patients - Busia County	9,000	Operating Costs Screening/Outreach	-	
05/06/2020	STVS06287	Mr. GITURO PETER KAMAU	Distribution of supplies to patients - Busia County	9,000	Operating Costs Screening/Outreach	-	

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05/06/2020	STVS06288	MS WAKOCHWE LILIA	LUSIMBO	Distribution of supplies to patients - Busia County	15,000	Operating Costs Screening/Outreach	-
05/06/2020	SC05396	MR OMUSULA ONGATA	MAURICE	Distribution of supplies to patients - Busia County	3,000	Operating Costs Screening/Outreach	-
05/06/2020	SC05480	MR OMUSULA ONGATA	MAURICE	Distribution of supplies to patients - Busia County	6,000	Operating Costs Screening/Outreach	-
16/06/2020	SC05481	Mr. GITURO PETER KAMAU		Distribution of supplies to patients - Transzoia County	4,500	Operating Costs Screening/Outreach	-
25/03/2020	STS35654	Mr. NGETICH RODGER	KIBETT	Parking fees for dropping MOH staff, tea and snacks during process evaluation meeting, masking tape, batteries, tape measure	5,067	Operating Costs Screening/Outreach	-
31/01/2020	Projects Office			Project Management personnel costs - January 2020	238,036	Project Management Costs	
30/06/2020	Projects Office			Project management costs- Feb to June 2020	2,081,536	Project Management Costs	
23/01/2020	PPINV20785	ENDOROTO TRAVEL LTD BOX 8154- 30100,ELDORET		Invoice INV22059 - Dr Kamano - Nairobi meeting	15,600	Technical Assistance International Travel/Conferences	-

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31/01/2020	PPINV20736	Commissioner of Income Tax	5 % W/T on Inv AAK/TT/29/11/19	1,256	Technical Assistance International Travel/Conferences
12/02/2020	STS34643	Dr. KAMANO JEMIMA HOINE	Local running Nairobi meeting	9,000	Technical Assistance International Travel/Conferences
12/02/2020	STVS05994	Dr. KAMANO JEMIMA HOINE	NCD meeting - Nairobi - perdiem	14,000	Technical Assistance International Travel/Conferences
12/02/2020	PPINV20939	ELGEYO TRAVEL AND TOURS LTD BOX 3572-30100 ELDORET	Invoice INV22284 - Airticket - Dr Gladwell- MOH- stakeholders meeting	10,900	Technical Assistance International Travel/Conferences
12/02/2020	PPINV20941	ELGEYO TRAVEL AND TOURS LTD BOX 3572-30100 ELDORET	Invoice INV22280 - Airticket - Lawrence Misoi - Social Safeguards meeting- NRB	11,070	Technical Assistance International Travel/Conferences
12/02/2020	PPINV21067	DENSEY TOURS & TRAVEL LTD BOX 2063 - 00621 NAIROBI	Invoice INV22287 - Airticket - Dr Ephantus & Dr Wago - MOH Staff - stakeholders meeting	25,160	Technical Assistance International Travel/Conferences

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20/02/2020	PPINV21059	ELGEYO TRAVEL AND TOURS LTD BOX 3572-30100 ELDORET	purchase of air ticket - Robert Rono- NT meeting NRB	11,600	Technical Assistance International Travel/Conferences
26/02/2020	STVS06005	NELLY KUYA	Costing questionnaire training - Eldoret	5,000	Technical Assistance International Travel/Conferences
26/02/2020	STS34886	Mr. MISOI LAWRENCE	Local running to attend training on the tool for assessing challenges faced by vulnerable groups.	10,000	Technical Assistance International Travel/Conferences
26/02/2020	PPINV21182	THE ARULA COMPANY LIMITED BOX 30148-30100 ELDORET	PAYMENT FOR MEALS - Steering committee meeting with stakeholders - Eldoret	25,600	Technical Assistance International Travel/Conferences
26/02/2020	PPINV21184	SKYNEST COUNTY HOTEL BOX 3551 KITALE	PAYMENT FOR MEALS - Steering committee meeting with stakeholders - Transzoia county	12,000	Technical Assistance International Travel/Conferences
28/02/2020	STS35135	MS WAKOCHWE LUSIMBO LILIA	Steering Committee Meeting-taxi fare for Dr Gladwell Gathecha	10,112	Technical Assistance International Travel/Conferences

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04/03/2020	STS35151	MS WAKOCHWE LUSIMBO LILIA	Steering Committee Meeting-perdiem for MOH staff from NRB	75,870	Technical Assistance - International Travel/Conferences
12/03/2020	STVS06128	Mr. RONO ROBERT	One day NT meeting-Nairobi-Perdiem	14,000	Technical Assistance - International Travel/Conferences
12/03/2020	STS35335	Mr. RONO ROBERT	Local running - Nairobi Treasury meeting	7,500	Technical Assistance - International Travel/Conferences
17/03/2020	PPINV21446	THE NOBLE CONFERENCE CENTRE LIMITED BOX 6516-30100, ELDORET	PAYMENT FOR FULL DAY CONFERENCE - Manuscript Writing	36,000	Technical Assistance - International Travel/Conferences
30/06/2020	STVS06285		KAP Meeting Naivasha - Quarter perdiem	5,625	Technical Assistance - International Travel/Conferences
30/06/2020	STS37396	Dr. KAMANO JEMIMA HOINE	Mileage to attend KAP naivasha meeting	9,131	Technical Assistance - International Travel/Conferences
20/01/2020	STS34288	Dr. KAMANO JEMIMA HOINE MS MAMU KAGEMULO PETRONIL	NACOSTI Submission fee	10,000	Technical Assistance - IREC

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18/02/2020	PV35984	DR.PHILIP TONUI	Consultancy Payment of %effort 1st April 2018-January 2019	280,000	Technical Assistance - Technical Personnel
20/11/2019	PV31712	Prof. VIOLET NAANYU	April 2019 Consultancy fees payment	90,000	Technical Assistance - Technical Personnel
20/11/2019	PV31717	Dr. JEMIMA KAMANO	April 2019 Consultancy fees payment	133,000	Technical Assistance - Technical Personnel
20/11/2019	PV31726	DR. IMRAN MANJI	April 2019 Consultancy fees payment	40,000	Technical Assistance - Technical Personnel
20/11/2019	PV31722	Dr. THOMAS ANDALE	April 2019 Consultancy fees payment	40,000	Technical Assistance - Technical Personnel
20/11/2019	PV31724	Dr. NICHOLAS KIRUI	April 2019 Consultancy fees payment	80,000	Technical Assistance - Technical Personnel
20/11/2019	PV31757	Dr. KIBET KIBOR	April 2019 Consultancy fees payment	40,000	Technical Assistance - Technical Personnel
20/11/2019	PV31754	Dr. PHILIP TONUI	April 2019 Consultancy fees payment	28,000	Technical Assistance - Technical Personnel

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20/11/2019	PV31748	Dr. PETER ITSURA	April Consultancy payment	2019 fees	35,000	Technical Assistance - Technical Personnel
21/11/2019	PV31745	Dr. ANN MWANGI	April Consultancy payment	2019 fees	40,000	Technical Assistance - Technical Personnel
29/11/2019	STS33545	Linet Ilianan Opili	CHPs meeting county transport&meal allowance	monthly Busia -	2,350	
29/11/2019	STS33538	John Ojiambo Okello	CHPs meeting county transport&meal allowance	monthly Busia -	1,000	Training - CHV/CHP
13/12/2019	STS33675	Mr. NGETICH RODGER	County Meeting - county transport&meal allowance	Leaders Transnozia -	174,250	Training - CHV/CHP
22/01/2020	SC04849		pharmtec shortlisting- Transnozia and Busia county-2 days meal allowance claim		2,000	Training - County Leaders Sensitization
31/12/2019	STS33855	Miss. TUEI MAURINE CHERON Eugene Saenyi	Funds during CME- County	for snacks Andersen Transnozia	2,428	Training - Mentorship
		TOTAL			12,690,125	Training - Quarterly CME
		Personnel Costs - Dec 2019 to June 2020				
		TRAINING				
		CHV/CHP			1,668,190	

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	Mentorship (salaries for clinical officers)		2,705,793
	Medical Officer		3,597,229
			7,971,212
	TECHNICAL ASSISTANCE		
	Baseline/Endline survey (Salaries for Ras)		2,627,445
	Technical Personnel (PIs & Co-Investigators)		3,487,000
			6,114,445
	OPERATING COSTS		
	Data Management & Server Space (data assts/liasons)		2,045,851
	Peer Educators (Health educators)		1,499,948
	Supply Chain (Pharm tech)		872,681
	Personnel (Prog. Mgr/Comm. Cordinator/Admin/driver/Data mgr/asst.data mgr/biostat)		6,261,036
	TOTAL PENDING BILLS		10,679,516
	TOTAL PENDING BILLS		37,455,298

ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Opening Cost	*Purchases/Additions in the Year	**Disposals in the Year	Transfers in/(out)	Closing Cost
	(KShs) 2019/20 (a)	(KShs) 2019/20 (b)	(KShs) 2019/20 ©	Kshs 2019/20 (d)	(KShs) 2020 (e)= (a)+ (b)-(c)+(-) d
DIGITAL VOICE RECORDERS	-	101,400	-	-	101,400
HP PAVILLION CO I7 12GB	-	111,800	-	-	111,800
Omron BP Machine Automatic	-	390,100	-	-	390,100
Laptop co i5 8GB RAM such as Elite Book 840 14"	-	88,000	-	-	88,000
Laptop co i5 8GB RAM such as Elite Book 840 14"	-	88,000	-	-	88,000
Laptop co i5 8GB RAM such as Elite Book 840 14"	-	88,000	-	-	88,000
Laptop co i3 such as Dell latitude E3340	-	78,000	-	-	78,000
Laptop co i3 such as Dell latitude E3341	-	78,000	-	-	78,000
Laptop co i3 such as Dell latitude E3342	-	78,000	-	-	78,000
Weighing scale bathroom	-	504,000	-	-	504,000
Laptop co i5 8GB RAM such as HP	-	85,200	-	-	85,200
Laptop co i5 8GB RAM such as HP	-	85,200	-	-	85,200
Samsung Tablets SM-T285 7 inch	-	205,000	-	-	205,000
Total		1,980,700			1,980,700

ANNEX 4 OUTSTANDING IMPRESTS

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Customer Detailed Aging				Description	Due Date	Remaining Amount
Posting Date						
IMP0630	M/S CHERONO PHOEBE					
03/10/20		IMP37471		Customer: IMP0630:M/S CHERONO PHOEBE	05/14/20	7,270
03/10/20		IMP37676		Customer: IMP0630:M/S CHERONO PHOEBE	06/14/20	70,300
						77,570
IMP0750	Ms KEGODE ENGEFU CHRISTIN					
06/30/20		IMP39928		Customer: IMP0750:Ms KEGODE ENGEFU CHRISTIN	06/26/20	2,000
						2,000
IMP0977	Mr. KIGWA LUKE MWANGI					
06/30/20		IMP39929		Customer: IMP0977:Mr. KIGWA LUKE MWANGI	06/26/20	2,800
						2,800
IMP0978	MR TOO KIPTANUI DAVID					
06/30/20		IMP39931		Customer: IMP0978:MR TOO KIPTANUI DAVID	06/26/20	2,100
						2,100
IMP1327	Mr. KOKO ABONKO KERRY COS					
06/30/20		IMP39932		Customer: IMP1327:Mr. KOKO ABONKO KERRY COS	06/26/20	3,500
						3,500
IMP1696	Mr. ROTICH KIPTOO VINCENT					

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	Phone No. Contact				
06/30/20		IMP39938	Customer: IMP1696:Mr. ROTICH KIPTOO VINCENT	06/26/20	2,000
					2,000
IMP1888	MS WAKOCHWE LUSIMBO LILIA				
03/05/20		IMP38145	Customer: IMP1888:MS WAKOCHWE LUSIMBO LILIA	06/14/20	316,391
06/05/20		IMP38143	Customer: IMP1888:MS WAKOCHWE LUSIMBO LILIA	06/13/20	15,162
06/05/20		IMP38144	Customer: IMP1888:MS WAKOCHWE LUSIMBO LILIA	06/14/20	25,691
					357,244
IMP2183	Kenneth Too				
06/22/20		IMP38435	Customer: IMP2183:Kenneth Too	04/28/20	5,184
					5,184
IMP2495	RICHARD KIPSANG KIRUI				
06/04/20		IMP39591	Customer: IMP2495:RICHARD KIPSANG KIRUI	06/19/20	1,300
06/30/20		IMP39927	Customer: IMP2495:RICHARD KIPSANG KIRUI	06/26/20	2,800
					4,100
IMP2735	NELLY KUYA				
06/30/20		IMP39934	Customer: IMP2735:NELLY KUYA	06/26/20	2,000
					2,000
IMP2736	ESTHER MUMBI NGUGI				
06/30/20		IMP39936	Customer: IMP2736:ESTHER MUMBI NGUGI	06/26/20	1,700
					1,700
IMP2761	NOEL CHEPKOECH KORIR				
06/30/20		IMP39925	Customer: IMP2761:NOEL CHEPKOECH KORIR	06/26/20	1,800
					1,800

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TRV0006	M/S MUREI BILHA CHEBUNGEI					
06/24/20		STV05990	Imprest: TRV0006:M/S MUREI BILHA CHEBUNGEI	06/24/20	5,000	
06/30/20		STV06104	Imprest: TRV0006:M/S MUREI BILHA CHEBUNGEI	06/30/20	5,000	
					10,000	
TRV0274	Mr. GIVINAL PAPA ANYARA					
06/24/20		STV06109	Imprest: TRV0274:Mr. GIVINAL PAPA ANYARA	06/24/20	5,000	
06/30/20		STV06110	Imprest: TRV0274:Mr. GIVINAL PAPA ANYARA	06/30/20	5,000	
					10,000	
TRV0294	M/S CHEPKOECH ELIZABETH					
06/24/20		STV05992	Imprest: TRV0294:M/S CHEPKOECH ELIZABETH	06/24/20	5,000	
06/30/20		STV06105	Imprest: TRV0294:M/S CHEPKOECH ELIZABETH	06/30/20	5,000	
					10,000	
TRV0443	M/S ETYANG LENNAH IPALE					
06/30/20		STV06114	Imprest: TRV0443:M/S ETYANG LENNAH IPALE	06/30/20	3,000	
06/30/20		STV06108	Imprest: TRV0443:M/S ETYANG LENNAH IPALE	06/30/20	3,000	
					6,000	
TRV0965	MR OMUSULA MAURICE ONGATA					
06/19/20		STV06107	Imprest: TRV0965:MR OMUSULA MAURICE ONGATA	06/19/20	2,250	
06/19/20		STV06113	Imprest: TRV0965:MR OMUSULA MAURICE ONGATA	06/19/20	2,250	
06/24/20		STV06092	Imprest: TRV0965:MR OMUSULA MAURICE ONGATA	06/24/20	3,750	

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TRV0977	Mr. KIGWA LUKE MWANGI					8,250
06/30/20		STV06095	Imprest: TRV0977:Mr. KIGWA LUKE MWANGI	06/30/20		2,500
						2,500
TRV1611	Mr. NGETICH KIBETT RODGER					
06/30/20		STV06121	Imprest: TRV1611:Mr. NGETICH KIBETT RODGER	06/30/20		7,000
						7,000
TRV1888	MS WAKOCHWE LUSIMBO LILIA					
06/19/20		STV05989	Imprest: TRV1888:MS WAKOCHWE LUSIMBO LILIA	06/19/20		5,000
06/30/20		STV05879	Imprest: TRV1888:MS WAKOCHWE LUSIMBO LILIA	06/30/20		5,000
						10,000
						525,748

