

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

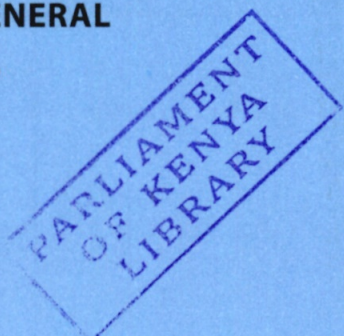
Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 05 DEC 2024 DAY: Thursday

BY: Hon. Kimani Ichung'wah
(Leader of the Majority Party)

TABLE: Anastacia



REPORT

OF

THE AUDITOR-GENERAL

ON

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

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

THE NATIONAL TREASURY

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI

★ 30 OCT 2024 ★

NATIONAL TREASURY OFFICE
TREASURY BUILDING



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

THE NATIONAL TREASURY

KEN-H-TNT, NO.2065

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE, 2024

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

To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2024

Table Contents	Page
1. Acronyms and Definition of Terms	ii
2. Project Information and Overall Performance	iii
3. Statement of Performance against Project's Predetermined Objectives	xiv
4. Environmental and Sustainability Reporting	xvi
5. Statement of Project Management Responsibilities	xx
6. Report of the Independent Auditor on Financial Statements for Global Fund <i>Project</i>	xxii
7. Statement of Receipts and Payments for the Year Ended 30th June 2024.	1
8. Statement of Financial Assets and Liabilities as at 30 th June 2024	3
9. Statement of Cash flows for the year ended 30 th June 2024	4
10. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 th June 2024	5
11. Significant Accounting Policies	5
12. Notes to the Financial Statements	15
13. Annexes.....	30

To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2024

1. Acronyms and Definition of Terms

CBK	Central Bank of Kenya
ICPAK	Institute of Certified Public Accountants of Kenya
IMF	International Monetary Fund
IPSAS	International Public Sector Accounting Standards
CT	County Treasury
NT	National Treasury
PFM	Public Finance Management.
PSASB	Public Sector Accounting Standards Board
WB	World Bank
Comparative FY	Financial year preceding the current financial year.

2. Project Information and Overall Performance

2.1 Name and registered office

Name

The project's official name is **To Contribute to Achieving Vision 2030 Through Universal access To Comprehensive HIV Prevention, Treatment and Care**

Objective

The key objective of the project is to reduce new HIV infections by 75% and AIDS related mortality by 25%

Address

The project headquarters offices are in Nairobi, Nairobi County, Kenya. The address of its registered office is 30007-00100 Nairobi, Kenya

Contacts: The following are the project contacts

P.O. Box 30007-00100

Telephone: (254) (020)2252299

E-mail: info@treasury.go.ke

Website: www.treasury.go.ke

Project information and overall performance (continued)

2.2 Project Information

Project Start Date:	01/07/2021
Project End Date:	30/06/2024
Project Coordinator:	Mr. Feisal Mohamed Awer
Project Sponsor:	Global Fund

2.3 Project Overview

Line Ministry and State/ County Department	The project is under the supervision of the National Treasury
Project number	KEN-H-TNT, NO.2065
Strategic goals of the project	The strategic goals of the project are as follows: (i) Reduce HIV infections by 75% (ii) Reduce AIDS-related mortality by 50% (iii) Reduce HIV-related stigma and discrimination to 25% Increase domestic financing of the HIV response to 50%
Summary of Project Strategies for achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) Prevention of new HIV infections (ii) Improving treatment, care and support through strengthening differentiated service delivery models, scaling up retention and support systems including psycho-social support, and improving TB screening and treatment outcomes amongst PLHIV (iii) Contributing to the strengthening of resilient and sustainable systems for HIV/AIDS and health through

***To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2024***

	<p>investing in laboratory infrastructure, human resources for health, community systems and the commodity management system</p> <p>(iv) Expanding strategic information, research and innovation through implementation of population based surveys and strengthening research capacity at all levels</p> <p>(v) Ensuring human-rights based approach to HIV through addressing structural and social barriers to accessing fair and non-discriminatory treatment in the health and justice systems</p> <p>Strengthening communication and advocacy for HIV through social mobilization and targeted behaviour change communication</p>
Other important background information of the project	None
Areas that the project was formed to intervene	<p>The project was formed to intervene in the following problems/gaps:</p> <p>(i) Differentiated HIV testing services</p> <p>(ii) Prevention of Mother to Child Transmission of HIV</p> <p>(iii) HIV prevention</p> <p>(iv) Program management</p> <p>(v) Reducing human-rights related barriers to HIV/TB services</p> <p>(vi) HIV treatment, care and support</p>
Project duration	Three (3) Years

Project Information and Overall Performance (Continued)

2.4 Bankers

The following are the bankers for the project:

- i. Co-operative Bank
Parliament Road
P.O. Box 5772-00200
Nairobi, Kenya

- ii. Stanbic Bank
Waiyaki Way, Westlands
Nairobi, Kenya

2.5 Independent Auditor

The project is audited by:

Office of the Auditor-General-Kenya
Anniversary Towers
Monrovia Street
P.O. Box 30084 – 00100,
NAIROBI.

2.6 Roles and Responsibilities

Names	Title designation	Key qualification	Responsibilities
Dr Chris Kiptoo, CBS	Principal Secretary National Treasury	PhD Finance (International Macroeconomics Finance), Master of Science (Ag. Economics), Bachelor of Science (Ag. Economics)	Accounting Officer
Feisal A. Mohamed	Assistant Director	MSc Comparative Political Economy, BSc Financial Mathematics	Global Fund Coordinator

To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2024

Anthony Miru	Program Officer-Malaria	Bachelor in Environmental Health	Malaria Programme Officer
Dr. Peter Kimuu	Senior Program Officer-TB	MBChB, MSC, DLSHTM,DQHC& DTMPH	Senior Programme Officer
Dr. Clare Obonyo	Pharmacist	MPH, B. Pharmacy, Higher Dip in MIS	Pharmacist
Brenda Opanga	Program officer - HIV	MA Program Planning and Management, MPH, Epidemiology and Disease Control, Bsc FND	HIV program officer
Simon Kibia	Senior Finance Officer-Malaria	BA(Econ), CPA(K)	Senior Finance Officer
Cornelius Muthiani	Finance Officer-TB	EXECUTIVE MBA, BCOM, CPA(K)	Finance Officer TB
Catherine A.Maneno	Finance Officer - HIV	MSC(FIN), BCOM (FIN), CPA(K), DIP IN ACCTS.	Finance Officer HIV
Fridah K. Matumo	Accounts Assistant	BA, CPA(K)	Accounts Assistant
Teresa W. Kariuki	Internal Auditor-TB	BCOM(FIN) CPA SEC4	Internal Auditor
Kennedy Kithuka	Principal Internal Auditor	MBA, BA(ANTHROPOLOGY), CPA FINALIST	Internal Auditor in charge
Michael C. Mukanzi	Principal Accountant	BCOM (FINANCE), CPA (K), CIFA	Accountant-in-charge
Nancy Mbogo	Principal Internal Auditor	CPA (K)	Internal Auditor
Ronald Otsola	Accountant II	BCOM (FINANCE), CPA (K)	In-charge of Examination section
Matayo Wangalwa	Finance Officer Malaria	MBA(FINANCE), BCOM (FINANCE), CPA(K),	In-charge of Malaria Grant

***To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2024***

		DIPLOMA IN BUSINESS MANAGEMENT	
Miriam Kundu	Assistant Director Supply Chain Management Services	BA(ECON/MATHS) ADVANCED DIP. IN SUPPLY CHAIN MANAGEMENT	Procurement officer for the PMU

2.7 Funding summary

The Project is for duration of three (3) years from 2021 to 2024 with an approved budget of US\$.198,002,742.75 (included in the funding is USD.10,317,303.00 which is covid-19 component hosted under the HIV Grant) equivalent to Kshs.23,126,720,352.03. The Project is being implemented by National Treasury (Principal Recipient), NASCOP and NACC. However, we are only reporting on Principal Recipient component as highlighted in the table below:

Project information and overall performance (continued)

Below is the funding summary:

A. Source of Funds

Source of funds	Donor Commitment		Amount received to date – (30 th June 2024)		Undrawn balance to date	
	Donor currency USD (A)	Kshs (A')	Donor currency USD (B)	Kshs (B')	Donor currency USD (A)-(B)	Kshs (A') - (B')
(i) Grant						
Global Fund	167,309,700.23	19,541,772,986.86	125,084,234.80	14,559,848,633.33	49,668,359.17	4,981,924,353.53
Transfer from old Grant				34,575,028.00		34,575,028.00
Miscellaneous receipts (interest)				1,295,223.85		1,295,223.85
Transfer from KEMSA				4,201,641.00		4,201,641.00
Transfer from AMREF				5,264,604.00		5,264,604.00

*To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2024*

Source of funds	Donor Commitment		Amount received to date – (30 th June 2024)		Undrawn balance to date	
	Donor currency USD	Kshs	Donor currency USD	Kshs	Donor currency USD	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A') - (B')
Motor vehicle compensation				4,590,000.00		4,590,000.00
(ii) Counterpart funds						
Government of Kenya		3,286,924,944.00		2,820,571,622.50		466,353,321.50
Total	167,309,700.23	22,828,697,930.86	125,084,234.80	17,430,346,752.68	49,668,359.17	5,498,204,171.88

Project information and overall performance (continued)

B. Application of Funds

Application of funds	Amount received to date – (30 th June 2024)		Cumulative amount paid to date – (30 th June 2024)		Unutilised balance to date (30th June 2024)	
	<i>Donor currency USD</i>	<i>Kshs</i>	<i>Donor currency USD</i>	<i>Kshs</i>	<i>Donor currency USD</i>	<i>Kshs</i>
	<i>(A)</i>	<i>(A')</i>	<i>(B)</i>	<i>(B')</i>	<i>(A)-(B)</i>	<i>(A')-(B')</i>
(i) Grant	124,656,238.30	14,559,848,633.33	124,777,185.70	14,573,911,795.43	(120,947.40)	(14,063,162.10)
Global Fund		34,575,028.00				34,575,028.00
		1,295,223.85				1,295,223.85
		4,201,641.00				4,201,641.00
		5,264,604.00				5,264,604.00
		4,590,000.00				4,590,000.00
(i) Counterpart funds						
Government of Kenya		2,820,571,622.50		2,820,571,622.50		-
Total	124,656,238.30	17,430,346,752.68	124,777,185.70	17,394,546,911.93	(120,947.40)	35,863,334.75

Project information and overall performance (continued)

2.8 Summary of Overall Project Performance:

- i) *Budget performance against actual amounts for the current year and for cumulative to-date,*

Current FY=5,105,536,481/8,634,487,533=59%

Cumulatively= 17,512,066,439/22,199,222,396=79%

- ii) *Physical progress based on outputs, outcomes, and impacts since project commencement.*

The grant aims to contribute to reduction of new HIV infections and AIDS related Mortality as outlined in the Kenya AIDS strategic framework. A midterm review of the Kenya AIDS strategic framework for the period 2020 to 2022 showed a 17% and 33% reduction in new HIV infections and AIDS related deaths respectively. The performance is attributed to availability of more efficacious ART drugs and HIV prevention interventions at the health facility and community level. As such 75,128 more People living with HIV were identified and initiated on antiretroviral therapy, increasing the total PLHIVs on ART from 1.25 million in June 2021 to 1.33 million in June 2024.

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

FY 2021/2022 – 84%

FY 2022/2023 – 98%

FY 2023/2024 – 59%

- iv) *List the implementation challenges and recommend the next steps.*

Project implementation was impacted by the electioneering period; especially at community level. This called for implementation of catch-up plans soon after within the existing time and human resources constraints

2.9 Summary of Project Compliance:

- i) *There were no cases of non-compliance with applicable laws and regulations, e.g., treasury circulars on project investment management, PFM Act 2012 and Kenya*

To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care

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

Vision 2030 flagship projects, and essential external financing

agreements/covenants,

ii) *Consequences suffered on account of non-compliance or likely to be suffered is none*

iii) *There were no mitigation measures taken or planned to alleviate the adverse effects of actual or potential consequences of non-compliance since there was none.*

3. Statement of Performance against Project's Predetermined Objectives

Introduction

Section 81(2)(f) /Section 164 (2)(f) of the Public Finance Management Act, 2012, requires that the Accounting Officer include a statement of the national/county government entity's performance against predetermined objectives at the end of each financial year.

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

- a) Reduce HIV infections by 75%
- b) Reduce AIDS-related mortality by 50%
- c) Reduce HIV-related stigma and discrimination to 25%
- d) Increase domestic financing of the HIV response to 50%

Progress on the attainment of strategic development objectives

To implement and cascade 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 to track progress and performance measurement.

Below, we provide the progress on attaining the stated objectives:

Project	Objective	Outcome	Indicator	Performance
KEN-H-TNT (HIV Grant)	Reduce new HIV infections by 75%	New HIV infections	Number of new HIV infections per 1000 uninfected population	A decline by 78% in the last 10 years, from 101,448 to 22,154 in 2022, proving significant advancement in the last decade
KEN-H-TNT (HIV Grant)	Reduce AIDS related mortality by 50%	HIV deaths	Deaths per 100,000 population	According to the latest HIV estimates, Kenya has achieved a remarkable 68% reduction in AIDS-related deaths from 58,446 in 2013 to 18,473 in 2022

4. Environmental and Sustainability Reporting

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

KEN-H-TNT (HIV grant) focus is to contribute to Universal Health Coverage through comprehensive HIV prevention, treatment and care for all people in Kenya. The grant is based on and aligned with the second Kenya AIDS Strategic Framework 2021 – 2025, which sets up the priorities and strategies for the national HIV response and provides a framework for guiding the response to the epidemic in Kenya.

i. Sustainability strategy and profile

Long term sustainability is a fundamental aspect of development and global health financing. It is essential that the country is able to scale up and sustain programs to achieve lasting impact in the fight against pandemics and to move towards eventual achievement of Universal Health Coverage. Countries that have experienced economic growth over the last decade are able to move progressively from external donor financing for health towards domestically funded systems that deliver results but must be supported to do so.

The Global Fund sustainability strategy is anchored on a well-articulated Sustainability, Transition and Co-financing Policy that outlines the high-level principles for engaging with countries for long term sustainability of Global Fund supported programs, as well as framework for ensuring successful transitions from Global Fund financing.

ii. Environmental performance

Through a statement on climate change and environmental sustainability dated 03 December 2021, the Global Fund expressed deep concern about the impact that environmental damage and climate change are having on human health and its disproportionate effect on the most vulnerable and disadvantaged communities. As a leading multilateral funder of grants for HIV, TB, malaria and COVID-19 programs and to strengthen health and community systems, Global Fund has an opportunity and responsibility to minimize impact on the environment, address the environmental and

To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care

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

climate impact of procurement operations, and invest in and support and support countries to build climate - resilient and environmentally sensitive systems for health.

The statement emphasizes commitment by Global Fund to respond to multifaceted threats to human health arising from climate and environmental changes.

iii. Employee welfare

The Global Fund recruitment process is designed to enable the Global Fund to select the best applicant for a job based on objective and fair criteria. While the primary criterion for selection are competence and suitability to the job requirements, there is reasonable efforts to achieve and maintain diversity and geographical balance. Recruitment is made on competitive basis except where exceptionally authorized.

The Global Fund prohibits all forms of harassment, including sexual harassment and bullying. Sexual exploitation and any acts of sexual abuse or sexual assault are prohibited.

A Code of Conduct applicable to all Global Fund employees regardless of the type or duration of contract is available. Through observance of this Code of Conduct, employees contribute to the kind of organizational culture the Global Fund expects internally, as well as its grant recipients, reflecting integrity, accountability, dignity and respect.

As outcomes, employees (1) earn and maintain the public trust necessary for the Global Fund to accomplish its mission, (2) uphold the fiduciary responsibilities of the Global Fund employees and those of the institution as a whole, and (3) create a positive, productive and motivating work environment.

iv. Marketplace practices-

(The project should outline its efforts to):

a) Responsible Supply chain and supplier relations

Global Fund grants are implemented in conformity with Global Fund policies and regulations. The policies and practices governing procurements ensures that awards are transparent and on a competitive basis, bidding process is clear to all prospective bidders, and contracts awarded only to contractors that possess the ability to successfully perform the contracts. The grant recipient, representatives and agents are expected to desist from any practice that is in violation of Code of Conduct for

To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2024

recipients or the Code of Conduct for suppliers in relation to such procurements. Further, recipient is required to maintain clear documentation of procurement processes.

b) Responsible ethical practices

The Global Fund collectively refers to corrupt practices, fraudulent practices, coercive practices, collusive practices, abusive practices, obstructive practices, retaliation, money laundering, and financing of terrorism as “prohibited practices”. The Fund’s mission and four principles of transparency, partnership, performance-based financing, and country ownership set the strategic direction for the Fund’s approach to fraud and corruption prevention, detection and response. In this context, the Fund takes a zero-tolerance approach towards prohibited practices.

c) Regulatory impact assessment

Ethical conduct is a hallmark of the Global Fund and applies to all those involved in its operations and governance. All actors abide by the organization’s core ethical values (duty of care, accountability, integrity, dignity and respect) as reflected in the Code of Conduct for Governance Officials. The Code of Conduct is applicable when exercising governance and oversight duties over Global Fund programs and activities.

***To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2024***

v. Community Engagements

Corporate Social Responsibilities principals are not applicable for grant funds. Where possible, the Global Fund aims to open new opportunities to support community-based organizations. This goal includes allowing implementers of the Global Fund grants to fund small, unregistered organizations or collectives that serve key populations and other marginalized groups.

Global Fund grants are activity based applied towards prioritized interventions to fight AIDS, TB and Malaria.

5. Statement of Project Management Responsibilities

The *Principal Secretary* for the *National Treasury* and the *Project Coordinator for Global Fund 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 the financial year ended on June 30, 2024.

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

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

The *Principal Secretary for the National Treasury* and the *Project Coordinator* are of the opinion that the Project's financial statements give a true and fair view of the state of the Project's transactions during the financial year ended June 30, 2024, and of the Project's financial position as at that date. The *Principal Secretary* for the National Treasury and the *Project Coordinator* further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements and the adequacy of the systems of internal financial control.

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

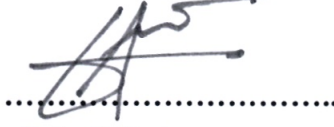
To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2024

Approval of the Project Financial Statements

The Project financial statements were approved by the *Principal Secretary* for the *National Treasury* and the *Project Coordinator* on 30th September, 2024 and signed by:



.....
Dr. Chris Kiptoo, CBS
Principal Secretary



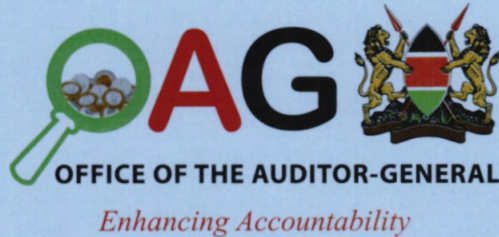
.....
Feisal M. Awer
Project Coordinator



.....
Michael C. Mukanzi
Project Accountant
ICPAK Member No:17538

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: 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 GLOBAL FUND-TO CONTRIBUTE TO ACHIEVING VISION 2030 THROUGH UNIVERSAL ACCESS TO COMPREHENSIVE HIV PREVENTION, TREATMENT AND CARE PROGRAM (GRANT AGREEMENT NO. KEN-H-TNT-2065) FOR THE YEAR ENDED 30 JUNE, 2024 – THE NATIONAL TREASURY

PREAMBLE

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

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

An Unmodified Opinion is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management, and Governance.

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

Report of the Auditor-General Global Fund-To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Program- (Grant Agreement No. KEN-H-TNT-2065) for the year ended 30 June 2024-The National Treasury

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Global Fund-To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Program (Grant Agreement No. KEN-H-TNT-2065) set out on pages 1 to 31, which comprise the statement of financial assets and liabilities as at 30 June, 2024 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, the financial statements present fairly, in all material respects, the financial position of Global Fund-To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Program (Grant Agreement No. KEN-H-TNT-2065) as at 30 June, 2024, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Grant Agreement No. KEN-H-TNT-2065 dated 14 June, 2021 between Global Fund and Republic of Kenya and the Public Finance Management Act, 2012.

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

Basis for Opinion

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

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final budget and actual receipts on comparable basis of Kshs.8,634,487,533 and Kshs.5,106,176,356 respectively resulting to an under-funding of Kshs.3,528,311,177 or 41% of the budget. Further, the funding summary of the financial statements reflects total funding

commitment of Kshs.22,828,697,931 during the project's phase but only Kshs.17,430,346,753 was received by the Program as at 30 June, 2024 leading to an undrawn balance of Kshs.5,398,351,178 or 24% of the commitment.

The underfunding affected the Program's planned activities and may have negatively impacted on effective service delivery to the public.

2. Pending Bills

Annex 4a to the financial statements discloses pending bills totalling Kshs.2,277,671,037. Although Management has attributed the non-payment of the bills to challenges in exchequer releases, it should be noted that failure to settle the bills during the year in which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent year. Further, pending bills could expose the Project to the risk of incurring unnecessary interests and penalties in case of litigations.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Information

Management is responsible for the other information set out on page (ii) to (xxi) which comprise of project information and overall performance, statement of performance against predetermined objectives, environmental and sustainability reporting and the statement of project management responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Global Fund-To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Program financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

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 matter described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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

Slow Absorption of Project Funds

The Project's three (3) year duration ended on 30 June, 2024 although the grant closure guidelines provide for an additional six (6) months closure period from the implementation period end date. However, the cumulative amount received as at 30 June, 2024 as per the funding summary in the financial statements is Kshs.17,430,346,753 against a commitment of Kshs.22,828,697,931 representing an absorption rate of only 76% of the budget.

In the circumstances, the Project may not have achieved its objectives by the lapse of the Project's duration.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON 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, except for the matter described in the Basis for Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Weaknesses in the Management of Imprest for Daily Subsistence Allowance

The statement of receipts and payments reflects purchase of goods and services of Kshs.4,987,669,911 which, as disclosed in Note 5 to the financial statements, includes Kshs.47,390,849 and Kshs.26,346,442 in respect of domestic travel and subsistence allowances and training respectively, all totalling to Kshs.73,737,291. Review of the supporting schedules and payment vouchers revealed that nine (9) staff were paid amounts totalling to Kshs.45,569,069 as daily subsistence allowance.

Although Management indicated that the nine officers were not the sole recipients of the allowances and that their names were used solely for imprest accounting purposes, this system is susceptible to abuse as the secondary recipients may not be liable for imprest issued to them through other officers. Further, there is no assurance that the imprest will be paid to the intended staff by the officers receiving the imprest on their behalf.

In the circumstances, the effectiveness of management control over imprest for daily subsistence allowance could not be confirmed.

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

Conclusion

As required by Grant Agreement No. KEN-H-TNT-2065, I report based on my audit that I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit. In my opinion, information given in the Management's report on pages (ii) to (xxi) is consistent with the financial statements.

Basis for Conclusion

The Grant Agreement No. KEN-H-TNT-2065 requires that I report on the legal or regulatory requirements, or on performance information disclosed. These matters require expressing a separate opinion as to the Global Fund-To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Program Program's compliance with laws and regulations. I believe that the audit

evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Project's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit


My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the INTOSAI Framework of Professional Pronouncements (IFPP). The Framework requires that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are

considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I also I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

31 October, 2024

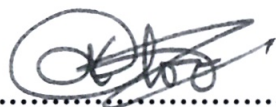
7. Statement of Receipts and Payments for the Year Ended 30th June 2024.

	Note	Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payment controlled by the entity	Payments made by third parties	Total	Cumulative to-date (From inception)
		2023/2024			2022/2023			
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Receipts								
Counterpart funding	1	1,150,113,455		1,150,113,455	424,591,245	-	424,591,245	2,820,482,223
Proceeds from domestic and foreign grants	2	3,955,367,956		3,955,367,956	6,425,298,883		6,425,298,883	14,559,848,634
NFM 2 Bank balances	2							34,575,028.00
Miscellaneous receipts	3	694,945		694,945	4,929,455		4,929,455	15,351,469
Total receipts		5,106,176,356		5,106,176,356	6,854,819,583		6,854,819,583	17,430,257,354
Payments								
Compensation to employees	4	30,237,067		30,237,067	26,426,568		26,426,568	80,412,941
Purchase of goods and services	5	4,987,669,911		4,987,669,911	6,793,449,110		6,793,449,110	17,192,580,189
Social security benefits	6	4,922,102		4,922,102				4,922,102
Acquisition of non-financial assets	7	15,504,717		15,504,717				15,504,717

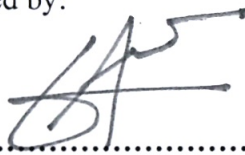
*To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2024*

	Note	Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payment controlled by the entity	Payments made by third parties	Total	Cumulative to-date (From inception)
Other current transfers (KCM)	8	36,160,113		36,160,113	35,143,956		35,143,956	100,974,069
Total payments		5,074,493,910		5,074,493,910	6,855,019,634		6,855,019,634	17,394,394,018
Surplus/ (deficit)		31,682,446		31,682,446	(200,051)		(200,051)	35,863,336

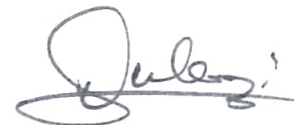
The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements. The financial statements were approved on 30th September, 2024 and signed by:



.....
Dr. Chris Kiptoo, CBS
Principal Secretary



.....
Feisal M. Awer
Project Coordinator



.....
Michael C. Mukanzi
Project Accountant
ICPAK Member No:17538

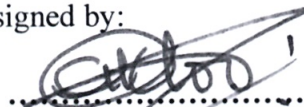
To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care

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

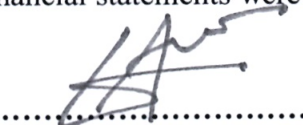
8. Statement of Financial Assets and Liabilities as at 30th June 2024

Description	Note	2023/2024	2022/2023
		Kshs	Kshs
Financial Assets			
Cash and Cash equivalents	9	35,863,336	4,180,890
Total Financial Assets (A)		35,863,336	4,180,890
Total Financial Liabilities (B)		-	-
Net Financial Assets (A-B)		35,863,336	4,180,890
Represented By			
Fund Balance B/fwd.	10	4,180,889	4,380,941
Prior Year adjustments	11	-	-
Surplus for the Year		31,682,446	(200,052)
Net Financial Assets		35,863,335	4,180,889

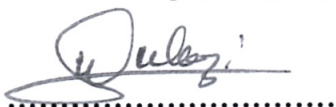
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th September, 2024 and signed by:



Dr. Chris Kiptoo, CBS
Principal Secretary



Feisal M. Awer
Project Coordinator



Michael C. Mukanzi
Project Accountant
ICPAK Member No:17538

To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2024

9. Statement of Cash flows for the year ended 30th June 2024

Description	Note	2023/2024	2022/2023
Cashflow from operating activities		Kshs	Kshs
Receipts			
Counterpart funding	1	1,150,113,455	424,591,245
Proceeds from domestic and foreign grants	2	3,955,367,956	6,425,298,883
Miscellaneous receipts	3	694,945	339,455
M/vehicle insurance compensation	3		4,590,000
Total receipts		5,106,176,356	6,854,819,583
Payments			
Compensation of employees	4	30,237,067	(26,426,568)
Purchase of goods and services	5	4,987,669,911,	(6,793,449,110)
Social security benefits	6	4,922,102	-
Acquisition of non-financial assets	7	15,504,717	-
Other current transfers, grants and subsidies	8	36,160,113	(35,143,956)
Total Payments		5,074,493,910	(6,855,019,634)
Net receipts/(payments)		31,682,446	(200,051)
Net cash flow from operating activities		31,682,446	(200,051)
Net increase in cash and cash equivalents		31,682,446	(200,051)
Cash & cash equivalent at beginning of the year	9	4,180,889	4,380,940
Cash and cash equivalent at end of the year	9	35,863,335	4,180,889

*To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2024*

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

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 %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfer from Government entities	1,354,980,000	(129,585,926)	1,225,394,074	1,150,113,455	75,280,619	94
Proceeds from domestic and foreign grants	7,652,030,413	(242,936,954)	7,409,093,459	3,955,367,956	3,453,725,503	53
Miscellaneous receipts				694,945	(694,945)	-
Total Receipts	9,007,010,413	(372,522,880)	8,634,487,533	5,106,176,356	3,528,311,177	60
Payments						
Compensation to employees	33,268,062	(22,651,685)	10,616,377	30,237,067	(19,620,690)	285
Purchase of goods and services	8,932,900,093	(490,401,821)	8,442,498,272	4,987,669,911	3,454,828,361	59
Social security benefits	5,306,258	530,626	5,836,884	4,922,102	914,782	84
Acquisition of non-financial assets	35,536,000	62,000,000	97,536,000	15,504,717	82,031,283	16
Other grants and transfers	-	78,000,000	78,000,000	36,160,113	41,839,887	46
Total Payments	9,007,010,413	(372,522,880)	8,634,487,533	5,074,493,910	3,559,993,623	59
Surplus or Deficit				31,682,446	(31,682,446)	

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

11. Significant Accounting Policies

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

a) Statement of compliance and basis of preparation

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

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

b) Reporting entity

The financial statements are for Global Fund Unit under the National Treasury. The financial statements are for the reporting entity (Global Fund Unit) as required by Section 81/ Section 164 of the PFM Act, 2012.

c) Reporting currency

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

d) Recognition of receipts

Global Fund recognizes all receipts from various sources when an event occurs, and the related cash is received.

i) Transfers from the Exchequer

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

Significant Accounting Policies (continued)

ii) External Assistance

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

iii) Other receipts

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

iv) Donations and grants

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

v) Proceeds from borrowing.

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

vi) Undrawn external assistance

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

Significant Accounting Policies (continued)

e) Recognition of payments

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

i) Compensation to employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

Significant Accounting Policies (continued)

v) Acquisition of fixed assets

The payment on the acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items, respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as a receipt and as a payment. A fixed asset register is maintained by each public entity, and a summary is provided for consolidation purposes. This summary is disclosed as an annexure to the consolidated financial statements.

f) In-kind donations

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

g) Cash and cash equivalents

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

Significant Accounting Policies (Continued)

h) Restriction on cash

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

i) Imprests and Advances

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

j) Contingent Liabilities

A contingent liability is:

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

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

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. **Annex 6** of this financial statement is a register of the contingent liabilities in the year.

Significant Accounting Policies (Continued)

k) Contingent Assets

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

l) Pending bills

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

m) Budget

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

Significant Accounting Policies (Continued)

n) Third-party payments

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

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

o) Exchange rate differences

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

p) Comparative figures

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

q) Subsequent events

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

r) Prior period adjustments

Prior period adjustments relate to errors and other adjustments noted arising from previous year(s). Explanations and details of these prior period adjustments are presented *in note xx of these financial statements*.

12. Notes to the Financial Statements

1. Transfers from Government entities

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

Description	2023/2024	2022/2023	Cumulative to-date (from inception)
	Kshs	Kshs	Kshs
<i>Counterpart funding through the National Treasury</i>			
Counterpart funds	1,150,113,455	424,591,245	2,820,482,223
Total (See Annex 3)	1,150,113,455	424,591,245	2,820,482,223

Notes to the Financial Statements (Continued)

2. Proceeds From Domestic and Foreign Grants

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

Name of Donor	2023/2024					2022/2023	Cumulative to date
	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount	
		USD	Kshs	Kshs	Kshs	Kshs	Kshs
Grants Received from Multilateral Donors (International Organizations)							
Global Fund – Transfer from NFM 2 operations bank account							34,575,028.00

*To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2024*

National Treasury Exchequer	17.8.23		108,195,372.70			108,195,372.70	86,782,034.35	181,054,611.70
	17.4.24		77,061,103.55			77,061,103.55		130,701,898.90
Global Fund	Q 1	1,931,071.65	287,529,154.49			287,529,154.49	897,332,991.66	1,184,862,146.15
Global Fund	Q 2	2,794,440.20	428,511,488.58			428,511,488.58	1,000,503,600.35	1,429,162,622.00
Global Fund	Q 3	6,091,301.63	878,335,771.06			878,335,771.06	2,582,554,923.45	7,084,171,551.51
Global Fund	Q 4	16,500,859.84	2,175,735,066.75			2,175,005,791.42	1,858,125,332.94	4,549,895,803.62
Total		27,317,673.32	3,955,367,957.13			3,955,367,957.13	6,425,298,882.75	14,594,423,661.88

Note: Proceeds from Domestic and Foreign Grants schedule has been prepared in details and sent to auditors. KShs.34,575,028.00 is the balance for funding cycle 2 that remained in our operations bank account after end of the funding cycle on 30th June, 2021.

Notes to the Financial Statements (Continued)

3. Miscellaneous receipts

Description	2023/2024			2022/2023	Cumulative to-date (from inception)
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total receipts	Total receipts	
Other receipts not classified elsewhere*	Kshs	Kshs	Kshs	Kshs	Kshs
Applied Interest - Q 1	168,992.55		168,992.55	115,903.11	400,891.66
Applied Interest - Q 2	255,671.35		255,671.35	79,880.70	410,533.05
Applied Interest - Q 3	127,868.60		127,868.60	44,328.10	211,706.70
Applied Interest - Q 4	142,412.35		142,412.35	99,343.12	272,092.47
Transfer from KEMSA					4,201,641.00
Transfer from AMREF					5,264,604.00
M/Vehicle Insurance compensation				4,590,000.00	4,590,000.00
Total	694,944.85		694,944.85	4,929,455.03	15,351,468.88

**Transfers from KEMSA and AMREF were balances for NFM 2 Grants that ended on 30th June, 2021*

Notes to the Financial Statements (Continued)

4. Compensation to Employees

Description	2023/2024			2022/2023	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total payments	Total payments	
-	Kshs	Kshs	Kshs	Kshs	Kshs
Basic wages of temporary employees – Q1	2,177,958.00		2,177,958.00	1,255,524.00	4,689,006.00
Basic wages of temporary employees – Q	2,286,077.00		2,286,077.00	1,255,524.00	4,797,125.00
Basic wages of temporary employees – Q3	2,214,261.00		2,214,261.00	1,256,404.00	4,726,189.00
Basic wages of temporary employees – Q4	2,379,493.00		2,379,493.00	1,258,164.00	4,893,181.00
Total	9,057,789.00		9,057,789.00	5,025,616.00	19,105,501.00
Top-up allowance					
Performance incentive – Q 1	6,093,943.00		6,093,943.00	5,493,241.00	15,426,876.00
Performance incentive – Q 2	5,085,471.00		5,085,471.00	5,267,540.00	14,961,310.00
Performance incentive – Q 3	4,824,311.00		4,824,311.00	5,149,653.00	15,047,478.00
Performance incentive – Q 4	5,325,461.00		5,325,461.00	5,490,518.00	16,021,684.00
Total	21,329,186.00		21,329,186.00	21,400,952.00	61,457,348
Grand Total	30,386,975.00		30,386,975.00	26,426,568.00	80,562,849.00
Less Affordable Housing Levy reversed (FY 2023/2024)	(148,758.00)		(148,758.00)		(148,758.00)

***To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2024***

Less NITA deduction reversed (FY 2023/2024)	(1,150.00)		(1,150.00)		(1,150.00)
Net Total	30,237,067.00		30,237,067.00	26,426,568.00	80,412,941.00

Affordable Housing Levy and NITA relate to the month of August 2023 FY 2023/2024. Affordable Housing Levy was not active on KRA iTax portal and after being activated, we were unable to process as the system again rejected payments for the previous month. The system could not allow us to process NITA for all our three accounts i.e. TB, HIV and Malaria Grants. The two deductions are yet to be remitted as we escalated the issue to our KRA contact person.

5. Purchase of Goods and Services

Description	2023/2024			2022/2023	Cumulative to- date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Communication, supplies and services	1,003,174.00		1,003,174.00	966,780.00	2,832,403.00
Domestic travel and subsistence	47,390,849.00		47,390,849.00	16,286,350.00	78,300,679
Foreign travel and subsistence	486,927.00		486,927.00		486,927.00
Printing, advertising, and information supplies	196,070.00		196,070.00	19,500.00	215,570.00
Specialized accessories for computers					12,000.00
Training payments	26,346,442.00		26,346,442.00	114,452,183.95	143,360,168
Hospitality supplies and services	2,732,025.60		2,732,025.60	202,456.00	2,950,860.90
Insurance costs	22,254,849.00		22,254,849.00	9,753,855.63	39,498,154.11
Specialized materials and services (See Annex 8)	4,369,933,813.12		4,369,933,813.12	6,027,043,087.95	15,584,954,096.82

*To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2024*

Description	2023/2024			2022/2023	Cumulative to- date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
General office supplies	119,815.00		119,815.00		119,815.00
Other operating payments (See Annex 9)	513,891,914.11		513,891,914.11	623,604,279.35	1,334,604,313.53
Procurement fees					147,533.00
Procurement fees				195,077.05	195,077.05
Bank charges	95,548.50		95,548.50	67,585.48	226,433.98
Fuel, oil and lubricants	2,582,892.00		2,582,892.00	743,554.00	3,756,621.00
Membership fees, dues and subscription	96,150.00		96,150.00	114,400.00	292,750.00
Routine maintenance – vehicles and other transport equipment	539,442.00		539,442.00		626,786.00
Total	<u>4,987,669,911.33</u>		<u>4,987,669,911.33</u>	<u>6,793,449,109.41</u>	<u>17,192,580,188.39</u>

To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Annual Report and Financial Statements for the financial year ended 30th June, 2024

6. Social Security Benefits

Description	2023/2024		2022/2023	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	
	Kshs	Kshs	Kshs	Kshs
Gratuity paid to contractual employees	4,922,102.00		4,922,102.00	4,922,102.00
Total	4,922,102.00		4,922,102.00	4,922,102.00

These are benefits paid to our two (2) contract staff whose contracts came to an end on 30th June, 2024.

Notes to the Financial Statements (Continued)

7. Acquisition of Non-Financial Assets

Description	2023/2024			2022/2023	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs.	Kshs.	Kshs	Kshs	Kshs
Purchase of vehicles & other transport equipment	11,863,920.00		11,863,920.00		11,863,920.00
Purchase of office furniture & general equipment	603,735.00		603,735.00		603,735.00
Purchase of printers/copiers	3,037,062.00		3,037,062.00		3,037,062.00
Total	<u>15,504,717.00</u>		<u>15,504,717.00</u>		<u>15,504,717.00</u>

Note:

The vehicle and printers/copiers were procured using Donor funds while office furniture were procured under GoK Counterpart funds. These assets are under Global Fund custody.

Notes to the Financial Statements (Continued)

8. Other Current Transfers, Grants and Subsidies (Non-profit, Non-governmental Organizations)

Description	2023/2024			2022/2023	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers to Kenya Co-ordinating Mechanism	36,160,113.00		36,160,113.00	35,143,956.00	100,974,069.00
Total	36,160,113.00		36,160,113.00	35,143,956.00	100,974,069.00

Kenya Coordinating Mechanism is a board that oversees implementation of Global Fund Grants in Kenya.

To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2024

Notes to the Financial Statements (Continued)

9. Cash And Cash equivalents

Description	2023/2024	2022/2023
		Kshs
Bank accounts – Foreign currency (USD)	45,001.42	13,422,402.53
Total	45,001.42	13,422,402.53
Bank accounts – Local currency (KSHS)	35,695,678.17	4,049,506.27
M-Pesa balance (KSHS)	167,658.00	131,384.00
Total	<u>35,863,336.17</u>	<u>4,180,890.27</u>

Global Fund has one (1) number of project accounts spread within the project implementation area and one (1) number of foreign currency designated accounts managed by the National Treasury as listed below:

10. A Bank Accounts

Project Bank Accounts

Details	2023/2024	2022/2023
<u>Foreign Currency Accounts (USD)</u>		
Stanbic Bank [A/c No.0100005345248]	45,001.42	13,422,402.53
Total Foreign Currency balances (USD)	45,001.42	13,422,402.53
<u>Local Currency Accounts (KShs.)</u>		
Co-operative Bank of Kenya [A/c No. A/c No.01141199190700]	35,695,678.17	4,049,506.27
Others (M-Pesa Account)	167,658.00	131,384.00
Total local currency balances (KShs.)	<u>35,863,336.17</u>	<u>4,180,890.27</u>

*To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2024*

Notes to the Financial Statements (Continued)

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as of 30th June, 2024 are not included in the Statement of Financial Assets since the line items 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 voted in the year. These funds have been reported as loans/grants received in the year under the Statement of Receipts and Payments.

Special Deposit Accounts Movement Schedule

Description	2023/2024	2022/2023
	USD	USD
(i) A/C Name [A/c No.0100005345248]		
Opening balance	13,422,402.53	19,344,994.93
Total amount deposited in the account	14,683,369.29	47,677,489.67
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>28,060,770.40</u>	<u>53,600,082.07</u>
Closing balance (as per SDA bank account reconciliation attached)	<u>45,001.42</u>	<u>13,422,402.53</u>

(The Special Deposit Account(s) reconciliation statement(s) has (have) been attached as Appendix iii support these closing balance).

*To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2024*

10. Fund Balance Brought Forward

Description	2023/2024	2022/2023
	Kshs	Kshs
Bank accounts	4,180,890.27	4,380,941.00
Total	4,180,890.27	4,380,941.00

11. Prior Year adjustment

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

There were no prior year adjustments

*To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2024*

Other Important Disclosures (Continued)

12. External Assistance

	FY 2023/2024	FY 2022/2023
Description	USD	USD
External assistance received as grants	14,683,369.29	47,677,489.67
Total	14,683,369.29	47,677,489.67

a). External assistance relating to loans and grants

	FY 2023/2024	FY 2022/2023
Description	USD	USD
External assistance received as grants	14,683,369.29	47,677,489.67
Total	14,683,369.29	47,677,489.67

*To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2024*

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2023/2024	FY 2022/2023
Description		USD	USD
Undrawn external assistance - grants	To pay procurements/supplies up to 31 st December, 2024	65,567,481.00	36,533,949.02
Total		65,567,481.00	36,533,949.02

(This is a disclosure of the assistance not yet received as per donor agreements)

c) Classes of providers of external assistance

	FY 2023/2024	FY 2022/2023
Description	USD	USD
Multilateral donors	14,683,369.29	47,677,489.67
Total	14,683,369.29	47,677,489.67

To achieve universal access to comprehensive HIV prevention, treatment and care

*To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2024*

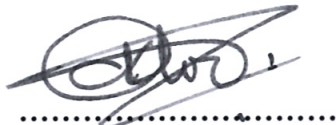
13. Annexes

Annex 1: Prior Year Auditor-General's Recommendations

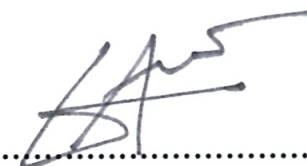
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
123	Unsupported counterpart funding balances	All the funding balances have been supported and presented to the auditors for review	Not Resolved	This should be cleared. The review is on-going and we are expecting this to come to an end before 10 th September, 2024
124	Budgetary control and performance	This issue has been satisfactorily responded to and forwarded to	Not Resolved	This should be cleared. The review is on-going and we are expecting this to come to an end before 10 th September, 2024

*To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2024*

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		the auditors for review		



.....
Dr. Chris Kiptoo, CBS
Principal Secretary
National Treasury



.....
Feisal M. Awer
Project Coordinator

*To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2024*

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

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
	a	b	c=a-b	d=b/a %	
Receipts					
Transfer from Government entities	1,225,394,074	1,150,113,455	75,280,619	94	N/A
Proceeds from domestic and foreign grants	7,409,093,459	3,955,367,956	3,453,725,503	53	Most procurement contracts were not signed by the suppliers as a result of long outstanding counterpart funding payments
Miscellaneous receipts		694,945	(694,945)		N/A
Total Receipts	8,634,487,533	5,106,176,356	3,528,311,177	59	
Payments					
Compensation of employees	10,616,377	30,237,067	(19,620,690)	285	Budget for Donor was revised downwards

*To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2024*

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
					leading to overpayment
Purchase of goods and services	8,442,498,272	4,987,669,911	3,454,828,361	59	Most procurement contracts were not signed by the suppliers as a result of long outstanding counterpart funding payments
Social security benefits	5,836,884	4,922,102	914,782	84	There was an error in budgeting
Acquisition of non-financial assets	97,536,000	15,504,717	82,031,283	16	There was an error in budgeting
Other grants and transfers	78,000,000	36,160,113	41,839,887	46	There was an error in budgeting
Total payments	8,623,871,156	5,074,493,910	3,559,993,623	59	

*To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2024*

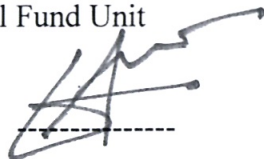
Annex 3: Reconciliation of inter-entity transfers

Project Name: Global Fund Unit				
Break down of transfers from the National Treasury				
a.	Government Counterpart funding			
		Bank Statement Date	Amount (Kshs)	2023/2024
	Counterpart funding		1,150,113,455.00	
		Total	1,150,113,455.00	
C	Others			
		Bank Statement Date	Amount (Kshs)	2023/2024
	Payments made through special account		3,770,111,480.88	
	Exchequer release	17.08.23	108,195,372.70	
	Exchequer release	17.04.24	77,061,103.55	
		Total	3,955,367,957.13	
		Total (A+B+C)	5,105,481,412.13	

The above amounts have been communicated to and reconciled with the Parent Ministry/ State Department

Project Coordinator
Global Fund Unit

Sign



Head of Accounting Unit
National Treasury

Sign-----

*To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2024*

Annex 4a: Analysis of Pending Bills

Supplier of Goods or Services	Date Contracted/ invoiced.	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
		a	b	c=a-b		
Supply of goods						
1. Syner-Medica (Kenya) Limited	14.02.2023	979,650,992.10	213,461,415.90	766,189,576.20	979,650,992.10	CPF – Not paid because of budget cuts
2. Unisel Ltd	18.09.2023	16,106,121.60	-	16,106,121.60	-	CPF – Not paid because of budget cuts
3. KEMSA	18.09.2023	934,155.95	-	934,155.95	-	CPF – Not paid because of budget cuts
4. Sai Pharmaceuticals Ltd	28.11.2022	159,476,045.40	143,368,235.40	16,107,810.00	60,157,145.40	CPF – Not paid because of budget cuts
5. Eurocom Systems Ltd	01.06.2024	3,791,600.00	-	3,791,600.00	-	CPF – Not paid because of budget cuts
6. Universal Corporation Ltd	14.03.2022	1,026,497,944.25	-	1,026,497,944.25	1,026,497,944.25	CPF – Not paid because of budget cuts
7. KEMSA (Combined)	Various dates	59,903,828.80	-	59,903,828.80	-	CPF – Not paid because of budget cuts
8. Global Fund pledge	10.11.2023	388,140,000.00	-	388,140,000.00	-	CPF – Not paid because of budget cuts
Total		2,634,500,688.10		2,277,671,036.80	356,829,651.30	

*To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2024*

Annex 5: Summary of Fixed Assets Register

Asset class	Opening Cost (KShs) 2023/24	Donations in form of assets (KShs) 2023/24	*Purchases/ Additions in the Year (KShs) 2023/24	**Disposals in the Year (KShs) 2023/24	Transfers in/(out) Kshs 2023/24	Closing Cost (KShs) 2024
	(a)	(b)	(c)	(d)	(d)	(e)= (a)+ (b)+c)-(d)+(-)d
Purchase of motor vehicle	-		11,863,920.00			11,863,920.00
Office equipment, furniture and fittings	-		603,735.00			603,735.00
Purchase of printers/copiers			3,037,062.00			3,037,062.00
Total			15,504,717.00			15,504,717.00

Notes

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

*To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2024*

Annex 6: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

There were no payments related to Climate

Annex 7: Reporting Disaster Management Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

There were no payments related to Disaster Management

Annex 8: Analysis of Specialized Materials and Services

Date	Payee	Donor Currency (USD)	Equivalent KShs.
23.08.23	Mylan Laboratories Ltd	750,000.00	111,982,500.00
23.08.23	Aurobindo Pharma Ltd	407,166.00	60,793,955.46
23.08.23	Laboratory and Allied	34,174.25	5,102,557.27
06.12.23	Aurobindo Pharma Ltd	833,638.50	130,251,847.43
13.12.23	Mylan Laboratories Ltd	442,000.00	69,058,080.00
16.10.23	Abbvie Pty Ltd	8,450.00	1,280,893.25
16.10.23	Mylan Laboratories Ltd	37,418.81	5,672,130.31
16.10.23	Surgilinks Ltd	47,334.00	7,175,124.39
16.10.23	MOCA Ventures Ltd	13,305.07	2,016,849.04
16.10.23	Faram E.A. Ltd	87,620.00	13,281,877.70
16.10.23	Faram E.A. Ltd	130,000.00	19,706,050.00
17.10.23	Mylan Laboratories Ltd	912,000.00	138,245,520.00
17.10.23	Cepheid HBDC SAS	45,378.00	6,878,624.13
01.12.23	Philips Pharmaceuticals Limited	6,248.16	907,474.64
05.02.24	Philips Pharmaceuticals Limited	10,350.04	1,503,226.35
20.02.24	Emcure Pharmaceuticals Limited	1,320,880.00	190,992,115.25
20.02.24	Emcure Pharmaceuticals Limited	2,372,405.88	343,037,079.26
20.02.24	Hetero Labs Ltd	677,330.82	98,374,647.77
20.02.24	Laurus Labs Limited	54,000.00	7,768,980.00

*To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2024*

20.02.24	Faram E.A. Ltd	22,457.00	3,261,625.49
20.02.24	Hetero Labs Limited	1,124,000.00	162,524,330.40
02.05.24	Mylan Laboratories Ltd	267,820.00	35,416,516.80
03.05.24	Mylan Laboratories Ltd	467,716.60	61,849,720.66
11.04.24	Emcure Pharmaceuticals Limited	2,641,760.00	350,767,609.28
15.04.24	Mylan Laboratories Ltd	2,769,316.20	367,704,266.40
15.04.24	Abbvie Pty Ltd	22,815.00	3,017,055.60
17.05.24	Ultralab E.A. Ltd	1,912,101.75	252,626,883.21
17.05.24	Mylan Laboratories Ltd	508,910.00	67,237,189.20
18.06.24	Surgipath Services E.A. Ltd	27,838.79	3,649,386.98
18.06.24	Reddys Pharma Limited	1,908,588.89	249,185,365.48
18.06.24	Hetero Labs Limited	1,036,578.00	135,335,623.68
18.06.24	Mylan Laboratories Ltd	1,040,000.00	135,782,400.00
18.06.24	Mylan Laboratories Ltd	2,220,993.60	289,972,924.42
18.06.24	Surgipharm Limited	19,662.00	2,770,464.28
20.06.24	Crown Health Store	-	591,466.40
	Sub-total	15,990,557.83	3,335,722,360.53
	GoK Counterpart Funding Payments		
03.08.23	Nutrivita Foods		88,853,136.00
09.04.24	Ultralab E.A. Ltd		64,886,845.80
31.04.24	Becton Dickinson		4,181,312.05

*To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2024*

03.048.23	Harley's Ltd		80,323,282.50
24.08.23	Sai Pharmaceuticals Ltd		167,074,389.80
31.08.23	Syner-Medica		213,461,415.90
30.08.23	Highridge Pharmaceuticals Ltd		3,197,856.00
31.08.23	Harley's Ltd		162,364,140.00
11.12.23	Ultralab E.A. Ltd		49,476,000.00
17.12.23	Ultralab E.A. Ltd		49,476,000.00
30.04.21	Harley's Ltd		147,431,363.85
	Commissioner of VAT (various payments)		3,485,710.70
	Total	15,990,557.83	1,034,211,452.60
	Grand Total	15,990,557.83	4,369,933,813.12

Annex 9: Analysis of Other Operating Payments

Quarters	Payee	Donor Currency (USD)	Equivalent KShs.
Q 1	Kenya Medical Supplies Authority	739,731.40	109,650,141.77
Q 2	Kenya Medical Supplies Authority	231,047.66	34,037,017.69
Q 3	Kenya Medical Supplies Authority	509,877.89	70,873,766.55
Q 4	Kenya Medical Supplies Authority	1,656,759.01	219,828,194.35
	Kenya Medical Supplies Authority (Revenue)	-	596,128.60
	Total	3,137,415.96	434,985,248.96
Q 1	Kenya Medical Supplies Authority (CPF)		56,048,905.40
Q 2	Kenya Medical Supplies Authority (CPF)		419,403.30
Q 3	Kenya Medical Supplies Authority (CPF)		714,328.80
Q 4	Kenya Medical Supplies Authority (CPF)		21,724,027.65
	Total		78,906,665.15
	Grand Total		513,891,914.11

***To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended 30th June, 2024***

Annex 9: Other Support Documents

- i. Bank Reconciliations statement as at 30th June 2024
- ii. Board of Survey Report
- iii. Special Deposit Account(s) reconciliation statement(s)
- iv. Trial Balance

THE NATIONAL TREASURY
GLOBAL FUND PROGRAM
HIV GRANT NO. KEN-H-TNT, NFM 3.

Annex2: Financial Statements cash basis and
commitments reconciliation

Grant Number	KEN-H-TNT, NFM 3											
Accounting Methodology	Cash											
Grant's Currency	USD											
Implementation Period Start Date	1-Jul-23											
Implementation Period End Date	30-Jun-24											
Period of Financial Reporting	Beginning Date:	1-Jul-23	End Date:	30-Jun-24								
Cumulative Period of Financial Reporting	Beginning Date:	1-Jul-21	End Date:	30-Jun-24								
Financial Statements (all figures are in US\$ unless otherwise stated)												
	Current Period				Cumulative Period					Previous year		
	Budget	Actual	Variance	Commitments	Budget	Actual	Variance	Notes	Budget	Actual	variance	
Sources of Grant funds												
Opening cash balance		14,505,992	-14,505,992							21,413,192.79	(21,413,192.79)	
Receipts from Global fund	49,144,878	16,259,246	32,885,632	-	165,074,200	122,666,842	42,407,358		49,662,084	47,662,601.32	1,999,482.40	
Other income-exchange gain		63,038	-63,038			63,038.21	-63,038				-	
Interest		132,700	—			413,865.96	—			244,228.17		
Transfers and Refunds						1,329,903.12						
Total sources of Grant Funds	49,144,878	30,960,976	18,316,602	-	165,074,200	124,473,649.04	42,344,320	0	49,662,084	69,320,022	-19,413,710	

Annex 2: Financial Statements cash basis and commitments reconciliation, June 2024

National Treasury, Kenya

Page 02

		=====	=====	=====	=====	=====	=====	=====			=====	=====	=====
	Uses of Grant Funds												
1	1.0 Human Resources (HR)	144,065	237,513	-93,448	-	454,161	457,681	-3,519			144,065	99,829	0
2	2.0 Travel related costs (TRC)	258,867	231,969	26,898	-	778,039	545,303	232,736			258,867	164,729	0
3	3.0 External Professional services	52,961	25,558	27,403	(0.00)	158,883	25,558	133,325			52,961	0	37,413
4	4.0 Health Products (HPPP)	39,680,498	15,752,909	23,927,590	10,116,674.01	135,064,149	86,354,439	48,709,710			39,190,979	38,158,755	2,309,200
5	5.0 Health Products (HPNP)	5,205,676	1,998,624	3,207,052	2,961,354.65	15,931,164	10,406,913	5,524,251			6,188,670	6,654,701	0
6	6.0 Health Products (HPE)	0	0	0	-	0	0	0			0	0	0
7	7.0 Procurement and Supply-Chain	3,606,641	2,854,551	752,090	653,901.43	12,072,598	8,830,908	3,241,690			3,630,372	4,506,032	115,460
8	8.0 Infrastructure (INF)	0	0	0	-	0	0	0			0	0	0
9	9.0 Non-health equipment (NHP)	15,759	93,239	-77,480	-	73,974	132,627	-58,654			15,759	38,612	22,497
10	10.0 Communication Material	0	0	0	-	0	0	0			0	0	0
11	11.0 Program Administration	7,394	21,621	-14,227	-	22,181	23,197	-1,016			7,394	1,469	0
12	12.0 Living support (LSCTP)	0	0	0	-	0	0	0			0	0	0
13	13.0 Payment for Results	173,017	150,298	22,719	-	519,051	489,421	29,629			173,017	171,726	0
	Total uses of Grant Funds	49,144,878	21,366,281	27,778,597	13,731,930	165,074,200	107,266,047	57,808,153			49,662,084	49,795,852	2,484,570

	Total commitments at 30.06.2024											
	Transfers to SRs		6,190,283.00				11,950,739.27					4,760,456
	Net exchange gain/loss		76,322				109,987					18,596
	Transfers to KCM		1,586,427				3,135,147					237,039
	KCM Balance at Treasury Level											
	Transfers to Local account		231,377				500,590					
	Bank Charges		723				1,577					2,086
	Net sources (uses) of Grant Funds	0	1,509,563.98				1,509,562.32			0		14,505,992.49

Notes to the financial statements

All amounts are in US\$ unless otherwise stated

Note 1: Basis of accounting

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

Note 2: Disbursements/Receipts

Receipts comprises amounts advanced and reimbursed by the Global Fund under the grant agreement during the period [July 1, 2023, to June 30, 2024] to the Principal Recipient and to third parties. Receipts from Global Fund were in United States Dollars.

Note 3:

Expenditure represents amounts disbursed and costs incurred denominated in USD.

Note 4:

Transactions in KES are translated to US dollars at the 3 months weighted average exchange rate for each quarter. For this report, balances denominated in KES have been translated to US dollars based on the CBK exchange rate as at 30.06.2024.

Note 5: Receipts from Global Fund

Start Date			01/07/2023	01/07/2021	01/07/2021
End Date			30/06/2024	30/06/2023	30/06/2024
Period			Current period US\$	Prior period US\$	Cumulative US\$
Description	Date	Amount			
Disbursement 1	8/12/2021 12:00:00 AM	341,623.51		341,623.51	341,623.51
Disbursement 2	3/3/2022 12:00:00 AM	35,949,645.21		35,949,645.21	35,949,645.21
Disbursement 3	4/1/2022 12:00:00 AM	2,676,797.71		2,676,797.71	2,676,797.71
Disbursement 4	5/5/2022 12:00:00 AM	583,541.98		583,541.98	583,541.98

Disbursement 5	5/5/2022 12:00:00 AM	17,660,522.38		17,660,522.38	17,660,522.38
Disbursement 6	30.09.2022	3,534,651.76		3,534,651.76	3,534,651.76
Disbursement 7	25.11.2022	9,276.49		9,276.49	9,276.49
Disbursement 8	25.11.2022	32,538,816.99		32,538,816.99	32,538,816.99
Disbursement 9	07.12.2022	6,721,712.51		6,721,712.51	6,721,712.51
Disbursement 10	07.12.2022	1,821,311.38		1,821,311.38	1,821,311.38
Disbursement 11	31.01.2023	267,500.00		267,500.00	267,500.00
Disbursement 12	06.03.2023	14,888.32		14,888.32	14,888.32
Disbursement 13	31.03.2023	2,650,782.25		2,650,782.25	2,650,782.25
Disbursement 14	10.05.2023	118,549.97		118,549.97	118,549.97
Disbursement 14	17.08.2023	250,243.00	250,243.00		250,243.00
Disbursement 14	25.08.2023	4,262,743.13	4,262,743.13		4,262,743.13
Disbursement 14	25.08.2023	16,906.71	16,906.71		16,906.71
Disbursement 14	14.09.2023	10,153,476.45	10,153,476.45		10,153,476.45
Total		119,691,539.72	14,683,369.29	104,889,620.46	119,691,539.72

Note 6: Human Resources

This represents salaries and gratuities for the principal recipient.

Note 7: Travel Related Costs

This represents M&E and oversight costs for the principal Recipient.

Note 8: Cash balances

Item Description	Amount US\$
PR Special Inshore Account	37,407.22
PR interest	1,151,862.86
PR Local Account (KES)	319,012.14
PR Mpesa Account	1,280.10
Uncleared cheques	-
Advances	-
Cash in Transit	-
Unexplained differences	(94.41)
Net sources of Grant Funds	1,509,467.92

Note 9: Supplemental schedule of commitments at 30.06.2024

Commitments at 01.07.2023	2,484,569.78
Paid in current year	21,366,281.00
Outstanding from previous year	0
Commitments 2023	7,164,390.00
Total commitments at 30.06.2024	13,731,930.00

Note 10: Principal Recipient advances

There were no advances as at 30th June, 2024.

Note 11: Outstanding SR advances

	NACC-USD
Unliquidated advances (prior year)	(\$672,954)
Add advances from PR and GoK (current year)	\$4,190,283
Exchange loss/gain	\$18,570
Less SR justified advances	\$3,565,958
Advance at close of year	(\$30,059)

	NASCOP-USD
Unliquidated advances (prior year)	\$3,558,993
Add advances from PR and GoK (current year)	\$2,000,000
Exchange loss/gain	\$28,942
Less SR justified advances	\$4,713,905
Advance at close of year	\$874,030

Note 12: Expenditure reconciliation between IES and PUDR

	Year 3
AFR expenses	21,366,281
Reconciling items	
IES's expenditures	21,366,281
	=====



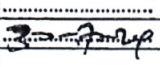
	Cumulative
AFR expenses	107,266,047
Reconciling items	
IES's expenditures	107,266,047
	=====

Note 13: Schedule of fixed assets

Categories	Opening balances (cost)	Additions (cost)	Disposals through sale (cost)	Closing balance (cost)
Intangible assets	-	-	-	-
Constructions	-	-	-	-
Rehabilitation/ Renovation	-	-	-	-
Health Equipment	-	-	-	-

Other non-Health Equipment	-	-	-	-
Vehicles/ Motorcycles	0	0	0	-
IT Equipment (Hardware)	-	-	-	-
Total	-	-	-	-

A consultant has been engaged to develop a fixed asset register, and a stock take of all the assets under the unit were captured into a data base. Though for the period under review a vehicle was bought.

HIV MPESA RECONCILIATION			
AS AT 30th JUNE ,2024			
			(IN KSHS)
Opening balance			184,901.00
Add:			
1)	Receipts In MMF account		4,662,000.00
	M-pesa Refund		1,850.00
			4,663,850.00
Less:			
3)	Payments In utility(transfer from MMF account)		4,681,093.00
	Balance as per Mpesa Statement Utility as at 30.06.24	294.00	
	Balance as per Mpesa Statement mmf as at 30.06.24	165,514.00	165,808.00
	Balance as per Cash book (Actual)		167,658.00
	Amount In Cash not In bank		1,850.00
I certify that I have verified the Bank Balance in Cash book with Bank Statement and that the above Reconciliation Is Correct.			
	SIGNATURE	DESIGNATION	DATE
Prepared By:
Approved By:			
MPESA RECEIPTS			
DATE	DESCRIPTION	IW/PV NO.	AMOUNT
04.06.2024	Fridah Matumo-BPR	IW5218297	862,600.00
10.06.2024	Michael Mukanzi-Kemsa working retreat	IW5218298	3,659,400.00
28.06.2024	Michael Mukanzi-QRM Refund		84,000.00
28.06.2024	Catherine Maneno-fuel refund qrm		56,000.00
			4,662,000.00
MPESA PAYMENTS			
DATE	PAYEE	/REF	AMOUNT
05.06.2024	Fridah Matumo-BPR	1410	737,600.00
20.06.2024	Michael Mukanzi-Kemsa working retreat	1429	3,626,200.00
20.06.2024	Brenda opanga	1432	224,000.00
21.06.2024	Evans Motanya	1391	34,760.00
28.06.2024	Brenda opanga	1433	47,700.00
28.06.2024	Evans Motanya	1380	10,000.00
30.06.2024	M-pesa charges		833.00
			4,681,093.00
	M-Pesa Refund In Cashbook not In Bank		AMOUNT
30.06.2024	Brenda Opanga		1,850.00
			1,850.00

Date: 08/07/2024

Report of the Board of Survey on the Cash and Bank Balances of... GLOBAL FUND -HIV GRANT
..... as at the close of business on 30/06/2024

The Board consisting of - (Names and official titles)

CHAIRMAN: ROSE OTIENO.....

MEMBER: . BENJAMIN MULEI.....

MEMBER: WHITNEY JEBET.....

Assembled at the office of GLOBAL FUND UNIT

At (Time) on the 3.05 P.M. (time) on the 08/07/2024

And the following cash was produced: -

Notes Sh. NIL.....

Silver Sh. NIL.....

Copper Sh. NIL

Cheques (as per details on reverse) Sh NIL

It was observed that cheques amounting to ShNIL

Had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the 30/06/2024

Cash on hand Sh 167,658.00 ✓

Bank Balance Sh: 35,695,878.17 ✓

Sh.....

The bank certificate of Balance showed a sum of Kshs. 41,320,685.88 ✓

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

Date08/07/2024

Chairman

ROSE OTIENO RA Singh
BENJAMIN MULEI B.
WHITNEY JEBET WJ

Members of the Board
OGPK (L)

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

Cheque No.	Drawer	Date of cheque	Date Received	Amount



CO-OPERATIVE BANK

We are you

The Co-operative Bank of Kenya Limited
Parliament Road Branch
P.O.Box 5772-00200 Nairobi
Tel: 2210657, 2228605
Mobile: 0722 202977, 0734 600702
Fax: 2251838
Nairobi
Email: parliamentrd@co-opbank.co.ke

12th August 2024

The National Treasury,
P.O. Box 30007 – 00100,
Nairobi

Ref:EA/FA/62/240”C”(2)

Dear Sir/Madam,

RE: CERTIFICATE OF BALANCE A/C NOs 01141199190700, 01141199190800 and 01141747082200

We acknowledge receipt of your letter dated 6th August 2024 and hereby confirm the book balances as at 30th June 2024 as follows;

- Account 01141199190700 – HIV Grant No. KEN-H-TNT,GA 1547 Ksh 41,320,685.88 CR (Kenya shillings Forty one million three hundred twenty thousand six hundred eighty five cents eighty eight only.)
- Account 01141199190800 – TB Grant No. KEN-T-TNT, GA 1548 Ksh 41,047,441.78CR (Kenya shillings Forty one million forty seven thousand four hundred forty one cents seventy eight only.)
- Account 01141747082200 – PRINCIPAL RECIPIENT GLOBAL FUND GRANTS RETENTION Ksh 63,648,896.20 CR (Sixty eight million six hundred forty eight thousand eight hundred ninety six cents twenty.)

We sincerely thank you for your continued support and we look forward to doing more business with you.

Yours faithfully,

BADI MOHAMED
SERVICE DESK OFFICER

HIV GRANT
 STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
 FOR THE YEAR ENDED 30TH JUNE 2024
 PART B
 KEN-H-TNT GA1547

Bank Account No.100005345248 Held with Stanbic Bank

	NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by Global Fund		126,120,141.43
	TNT	108,413,861.96	
	NASCO	11,266,846.65	
	NSDCC	6,439,432.82	
	Less		
2	Total amount justified to Global Fund		123,698,773.91
3	Outstanding amount to be justified		2,421,367.52
	Represented by:		
4	Ending Designated Account Balance at 30.06.2024		45,001.42
5	Amount claimed but not credited at 30.06.2024		12,541,209.49
6	Amount withdrawn and not claimed as at 30.06.2024		2,376,366.10
7	Service charges (if not included in 5 & 6 above)		-
	Less		
8	Interest earning (if included in Designated Account)		-
9	Total advance to Designated Account year ended 30.06.2024		14,962,577.01

Discrepancy between total appearing on lines 3 and 9

12,541,209.49

Notes:

- 1 This is amount deposited by Global Fund after closure of the financial year
- 2 USD.2,376,366.10 is eligible for financing by Global Fund. This is amount yet to be documented/justified claiming the expenditures



AUTHORIZED REPRESENTATIVE
 RESOURCES MOBILIZATION DEPARTMENT
 THE NATIONAL TREASURY

DATE: 14/08/2024

SPECIAL ACCOUNT STATEMENT

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

Account Activity

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

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE: _____

DATE _____

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE: _____

DATE _____

[Handwritten Signature]

 13/08/2024

[Handwritten Signature]

 14/08/2024

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

Run Date: Time: 15:30:25

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000-0200

NAIROBI

STATEMEN 1/7/2023 To

STATEMENT OF A PAGE NO : 1

ACCOUNT NUMBER : 1000375108

ACCOUNT TITLE : HIV GRANT NO KEN-H-TNT GA 1547-MAIN

30/06/2024

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT	BALANCE
OPENING BAL :				-13,422,402.53		
NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
1	10/8/2023	FT2322276VK4	PA131437	-	754,816.33	(12,667,586.20)
2	28/08/2023	FT23240PJTNS	FUNDING	(250,243.00)	-	(12,917,829.20)
3	30/08/2023	FT232429BTPN	FUNDING	(16,906.71)	-	(12,934,735.91)
4	30/08/2023	FT23242JQ2B9	FUNDING	(4,262,743.13)	-	(17,197,479.04)
5	18/09/2023	FT23261HYT76	FUNDING	(10,153,476.45)	-	(27,350,955.49)
6	20/09/2023	FT232620F5CX	PA131449	-	29,517.24	(27,321,438.25)
7	20/09/2023	FT232623JLJ4	PA131443	-	750,000.00	(26,571,438.25)
8	20/09/2023	FT2326279KP2	PA 131444	-	37,500.00	(26,533,938.25)
9	20/09/2023	FT23262GHZ81	PA131446	-	20,358.30	(26,513,579.95)
10	20/09/2023	FT23262MLVMX	PA131445	-	407,166.00	(26,106,413.95)
11	20/09/2023	FT23262P28PD	PA131450	-	26,129.58	(26,080,284.37)
12	20/09/2023	FT23262V0KXL	PA131448	-	1,708.72	(26,078,575.65)
13	20/09/2023	FT23262WX22D	PA131447	-	34,174.25	(26,044,401.40)
14	21/09/2023	FT23264JWVB1	PA 131801	-	54,824.95	(25,989,576.45)
15	21/09/2023	FT23264KL66D	PA 131803	-	55,146.35	(25,934,430.10)
16	21/09/2023	FT23264ZZ0HB	PA 131802	-	64,447.06	(25,869,983.04)
17	2/10/2023	FT2327589689	PA131811	-	1,379,310.00	(24,490,673.04)
18	9/10/2023	FT232821Q92R	PA 131824	-	42,577.24	(24,448,095.80)
19	9/10/2023	FT2328279QG6	PA 131817	-	74,643.38	(24,373,452.42)
20	9/10/2023	FT232829RWP9	PA 131819	-	65,201.97	(24,308,250.45)
21	9/10/2023	FT23282KGNXS	PA 131822	-	52,366.82	(24,255,883.63)
22	9/10/2023	FT23282MGQ4L	PA 131823	-	56,046.00	(24,199,837.63)
23	9/10/2023	FT23282MM1MH	PA 131821	-	35,932.90	(24,163,904.73)
24	9/10/2023	FT23282PPNR9	PA 131813	-	25,644.06	(24,138,260.67)
25	9/10/2023	FT23282VXR4Z	PA 131820	-	30,030.77	(24,108,229.90)
26	9/10/2023	FT23282WZJM0	PA 131825	-	6,223.78	(24,102,006.12)
27	26/10/2023	FT23299D5KR5	PA131818	-	6,280.65	(24,095,725.47)
28	31/10/2023	FT233031LG55	PA131835	-	4,381.00	(24,091,344.47)
29	31/10/2023	FT2330320KL8	PA131830	-	13,305.07	(24,078,039.40)
30	31/10/2023	FT233033MBFL	PA131843	-	31,420.48	(24,046,618.92)
31	31/10/2023	FT233035T2V6	PA131845	-	55,697.54	(23,990,921.38)
32	31/10/2023	FT23303837YF	PA131831	-	665.25	(23,990,256.13)
33	31/10/2023	FT23303GNN58	PA131840	-	47,334.00	(23,942,922.13)
34	31/10/2023	FT23303L84F0	PA131841	-	2,366.70	(23,940,555.43)
35	31/10/2023	FT23303MDH6G	PA131833	-	1,870.94	(23,938,684.49)
36	31/10/2023	FT23303MQVS1	PA131834	-	87,620.00	(23,851,064.49)
37	31/10/2023	FT23303P77R1	PA131826	-	8,450.00	(23,842,614.49)
38	31/10/2023	FT23303S0150	PA131842	-	42,862.56	(23,799,751.93)
39	31/10/2023	FT23303S779Y	PA131836	-	130,000.00	(23,669,751.93)
40	31/10/2023	FT23303TS9HV	PA131832	-	37,418.81	(23,632,333.12)
41	31/10/2023	FT23303VB67T	PA131847	-	45,378.00	(23,586,955.12)
42	31/10/2023	FT23303W58W4	PA131848	-	2,268.90	(23,584,686.22)
43	31/10/2023	FT23303WVTM6	PA131828	-	912,000.00	(22,672,686.22)
44	31/10/2023	FT23303Y7WYB	PA131837	-	6,500.00	(22,666,186.22)
45	31/10/2023	FT23303ZNK0Z	PA131829	-	45,600.00	(22,620,586.22)
46	31/10/2023	FT23303ZP7HV	PA131827	-	422.50	(22,620,163.72)
47	11/12/2023	FT23345W42RH		-	1,610,973.00	(21,009,190.72)
48	22/12/2023	FT233563KNV6	PA 133155	-	442,000.00	(20,567,190.72)
49	22/12/2023	FT233569C86Q	PA 133158	-	41,681.93	(20,525,508.79)
50	22/12/2023	FT23356QZRZ4	PA133156	-	22,100.00	(20,503,408.79)
51	22/12/2023	FT23356V9TNN	PA 133157	-	833,638.50	(19,669,770.29)
52	7/2/2024	FT24038DJ4VG	PA133162	-	1,200,000.00	(18,469,770.29)
53	28/02/2024	FT2405820LTW	PA133181	-	517.50	(18,469,252.79)
54	28/02/2024	FT2405839KKP	PA133177	-	6,248.16	(18,463,004.63)

55	28/02/2024	FT24058DKLCW	PA133172	-	33,866.54	(18,429,138.09)
56	28/02/2024	FT24058KN4RG	PA133171	-	677,330.82	(17,751,807.27)
57	28/02/2024	FT24058V4FMN	PA133180	-	10,350.04	(17,741,457.23)
58	28/02/2024	FT24058XF9YT	PA133169	-	22,457.00	(17,719,000.23)
59	28/02/2024	FT24058Z2D2Z	PA133170	-	1,122.85	(17,717,877.38)
60	28/02/2024	FT24058ZQ3ZW	PA133178	-	312.40	(17,717,564.98)
61	4/3/2024	FT240612CN4S	PA 133173	-	1,124,000.00	(16,593,564.98)
62	4/3/2024	FT24061CFMW8	PA133168	-	118,620.30	(16,474,944.68)
63	4/3/2024	FT24061DVZVX	PA133166	-	66,044.00	(16,408,900.68)
64	4/3/2024	FT24061FZJDV	PA133165	-	1,320,880.00	(15,088,020.68)
65	4/3/2024	FT24061N2XR0	PA 133174	-	56,200.00	(15,031,820.68)
66	4/3/2024	FT24061NK77P	PA133167	-	2,372,405.88	(12,659,414.80)
67	8/3/2024	FT240689JFV0	PA133175	-	54,000.00	(12,605,414.80)
68	8/3/2024	FT24068P7NNB	PA133176	-	2,700.00	(12,602,714.80)
69	2/4/2024	FT24093NHQPG	PA133193	-	2,000,000.00	(10,602,714.80)
70	5/4/2024	FT2409660WB8	PA 133190	-	22,199.57	(10,580,515.23)
71	5/4/2024	FT240968TFMZ	PA 133188	-	38,480.84	(10,542,034.39)
72	5/4/2024	FT24096D8LC1		-	96,807.88	(10,445,226.51)
73	5/4/2024	FT24096LSMGK	PA 133192	-	25,106.02	(10,420,120.49)
74	5/4/2024	FT24096M7D5Q	PA 133189	-	15,162.08	(10,404,958.41)
75	5/4/2024	FT24096MJVDC	PA 133187	-	40,796.46	(10,364,161.95)
76	5/4/2024	FT24096YXDYZ		-	589,403.16	(9,774,758.79)
77	5/4/2024	FT24096ZDYDS	PA 133194	-	25,148.35	(9,749,610.44)
78	22/04/2024	FT2411309WRH	PA 133200	-	2,769,316.20	(6,980,294.24)
79	22/04/2024	FT241138FXB8	PA 133504	-	132,088.00	(6,848,206.24)
80	22/04/2024	FT24113RKV06	PA 133501	-	138,465.81	(6,709,740.43)
81	22/04/2024	FT24113XWK66	PA 133197	-	2,641,760.00	(4,067,980.43)
82	3/5/2024	FT241230D56W	PA133526	-	56,663.19	(4,011,317.24)
83	3/5/2024	FT241230DQ5M	PA133515	-	66,282.86	(3,945,034.38)
84	3/5/2024	FT241239HNJF	PA133510	-	37,543.58	(3,907,490.80)
85	3/5/2024	FT241239JL7Z	PA133511	-	5,474.50	(3,902,016.30)
86	3/5/2024	FT24123FVYRS	PA133509	-	32,701.64	(3,869,314.66)
87	3/5/2024	FT24123H3QD5	PA133507	-	40,044.03	(3,829,270.63)
88	3/5/2024	FT24123KJ33R	PA133514	-	38,021.01	(3,791,249.62)
89	3/5/2024	FT24123PQ2B9	PA133512	-	40,816.19	(3,750,433.43)
90	3/5/2024	FT24123RY98M	PA133513	-	12,031.64	(3,738,401.79)
91	3/5/2024	FT24123T4FBG	PA133508	-	33,060.06	(3,705,341.73)
92	3/5/2024	FT24123TNKFD	PA133517	-	26,423.37	(3,678,918.36)
93	3/5/2024	FT24123TR4X7	PA133528	-	68,105.95	(3,610,812.41)
94	3/5/2024	FT24123WW895	PA133527	-	27,519.21	(3,583,293.20)
95	3/5/2024	FT24123YC110	PA133525	-	48,070.35	(3,535,222.85)
96	9/5/2024	FT24130DDPDQ	PA 133542	-	467,716.60	(3,067,506.25)
97	9/5/2024	FT24130F8D6Q	PA 133536	-	267,820.00	(2,799,686.25)
98	9/5/2024	FT24130FSFH4	PA 133541	-	1,140.75	(2,798,545.50)
99	9/5/2024	FT24130Q4160	PA 133540	-	22,815.00	(2,775,730.50)
100	9/5/2024	FT24130T0X02	PA 133537	-	13,391.00	(2,762,339.50)
101	9/5/2024	FT24130WVKD8	PA 133544	-	23,385.81	(2,738,953.69)
102	22/05/2024	FT241432J0F9	PA133549	-	508,910.00	(2,230,043.69)
103	22/05/2024	FT24143337CN	PA133548	-	95,605.09	(2,134,438.60)
104	22/05/2024	FT24143VSWYG	PA133547	-	1,912,101.75	(222,336.85)
105	22/05/2024	FT24143WGR8	PA133150	-	25,445.50	(196,891.35)
106	27/06/2024	FT241797X66P	PA132760	-	1,391.94	(195,499.41)
107	27/06/2024	FT241798TYD3	PA132759	-	27,838.79	(167,660.62)
108	27/06/2024	FT24179D422H	PA132793	-	89,869.24	(77,791.38)
109	27/06/2024	FT24179T6HLP	PA132792	-	32,789.96	(45,001.42)

CLOSING BALANCE : -45,001.42

END OF ACCOUNT STATEMENT

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

STATEMENT OF ACCOUNT

ACCOUNT NUMBER : 1000375108

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

STATEMENT PERIOD: From 01/07/2023 To

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

END OF ACCOUNT STATEMENT



Favourites

TAM.E.STMT.OF.ACCT.EPRM

Account equals

Statement From equals

Statement To equals

TAM.E.STMT.OF.ACCT.EPRM

More Options

Clear Selection Find

✓ * 1000375108

✓ * 20230701

✓ * 20240630

HIV TRIAL BALANCE FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2024

	DR(KSHS)	CR(KSHS)
Bank Balance B/F		4,049,506.27
M-Pesa Balance B/F		131,384.00
Contractual employees	9,057,789.00	
Performance incentive	21,329,186.00	
Reversed AHL		105,970.00
Reversed AHL		42,788.00
Reversed NITA		1,150.00
Telephone communication	1,003,174.00	
Travel costs	142,000.00	
Accommodation	32,793,200.00	
Accommodation (CPF)	14,439,689.00	
Daily Subsistence Allowance	15,960.00	
Foreign travel	231,080.00	
Foreign accommodation	255,847.00	
Publishing and Advertising (CPF)	196,070.00	
Hire of training facilities	3,605,970.50	
Training allowance (CPF)	12,335,140.00	
Tuition fees	984,629.00	
Tuition fees (CPF)	9,420,702.85	
Catering services	257,023.60	
Boards, Committees, Conferences	2,475,002.00	
Group personal insurance - GF contract staff	18,974,564.00	
Motor vehicle insurance	3,280,285.00	
Medical drugs	3,037,358,984.56	
Medical drugs (CPF)	1,034,211,452.60	
Laboratory Materials, Supplies and Small Equipment	298,363,375.96	
General Office Supplies	119,815.00	
Fuel, oil and lubricants	2,582,892.00	
Membership fees, dues and subscriptions	96,150.00	
Contracted Professional services (Revenue)	596,128.60	
Contracted Professional services (AIA)	434,389,120.36	
Contracted Professional services (CPF)	78,906,665.15	
Bank charges	95,548.50	
Maintenance expenses - motor vehicle	539,442.00	
Gratuity	4,922,102.00	
Purchase of motor vehicle	11,863,920.00	
Purchase of office furniture (CPF)	603,735.00	
Interest earning		694,944.85
Purchase of printers/copiers	3,037,062.00	
Transfer from Dollar A/C (Exchequer)		185,256,476.25
Transfer to TB operations bank account		
Proceeds from domestic and foreign grants		3,770,111,480.88

GoK Counterpart Funding		1,150,113,454.60
Transfer to KCM	36,160,113.00	
Bank Balance C/D	35,695,678.17	
M-Pesa Balance C/D	167,658.00	
TOTAL	5,110,507,154.85	5,110,507,154.85