

REPUBLIC OF KENYA

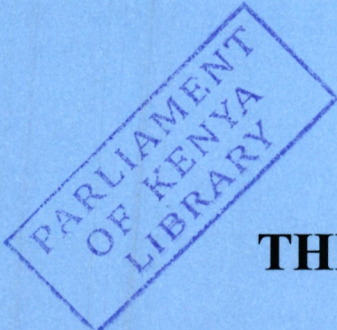


Enhancing Accountability

THE NATIONAL ASSEMBLY	
DATE: 15 NOV 2023	
DAY: THUR	
TABLED BY:	HON. OWEN BAYA, CBS, MP
CLERK-AT THE TABLE:	DEPUTY LEADER, MAJORITY PARTY
	PERPETUAL MUIGA

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 – KEN-H-TNT, GA 2065**

**FOR THE YEAR ENDED
30 JUNE, 2023**

THE NATIONAL TREASURY



**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, 2023

**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 June 30, 2023

Table Contents	Page
1. Acronyms and Glossary 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 Project	xxii
7. Statement of Receipts and Payments for the year ended 30th June 2023.	1
8. Statement of Financial Assets as at 30 th June 2023	3
9. Statement of Cashflow for the year ended 30 th June 2023	4
10. Statement of Comparison of Budget and Actual amounts for year ended 30 th June 2023	6
11. Significant Accounting Policies	8
12. Notes to the Financial Statements	15
13. Annexes.....	26

*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 June 30, 2023*

1. Acronyms and Glossary of Terms

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

2. Project Information and Overall Performance

1.1 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.

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 Manager:	Mr. Feisal Mohamed Awer
Project Sponsor:	Global Fund

2.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the National Treasury.
Project number	KEN-H-TNT, NO.2065
Strategic goals of the project	<p>The strategic goals of the project are as follows:</p> <p>strategic goals of the project are as follows:</p> <ul style="list-style-type: none"> (i) Reduce HIV infections by 75% (ii) Reduce AIDS-related mortality by 50% (iii) Reduce HIV-related stigma and discrimination to 25% (iv) Increase domestic financing of the HIV response to 50%
Summary of Project Strategies for achievement of strategic goals	<p>The project management aims to achieve the goals through the following means:</p> <ul style="list-style-type: none"> (i) 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

*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 June 30, 2023*

	<p>treatment outcomes amongst PLHIV</p> <p>(iii) Contributing to the strengthening of resilient and sustainable systems for HIV/AIDS and health through 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 areas:</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) Project 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 current year:

- 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 the Office of the Auditor General-Kenya

2.6 Roles and Responsibilities

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

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

To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended June 30, 2023

			Fund Coordinator
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
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

*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 June 30, 2023*

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) equivalent to Kshs.23,126,720,352.03. The Project is being implemented by National Treasury (Principal Recipient), NASCOP and NACC. However, we will only be 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 2023)		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	85,682,879.40	10,604,480,677.00	81,626,820.83	8,937,292,309.86
Transfer from old Grant				34,575,028.00		34,575,028
Miscellaneous receipts (Interest)				600,279.00		600,279
Transfer from KEMSA				4,201,641.00		4,201,641
Transfer from AMREF				5,264,604.00		5,264,604
M/vehicle insurance compensation				4,590,000.00		4,590,000.00
(ii) Counterpart funds						

*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 June 30, 2023*

Source of funds	Donor Commitment		Amount received to date – (30 th June 2023)		Undrawn balance to date	
	Donor currency USD (A)	Kshs (A')	Donor currency USD (B)	Kshs (B')	Donor currency USD (A)-(B)	Kshs (A')-(B')
Government of Kenya		2,061,530,870.00		1,670,368,767.90		391,162,102.10
Total	167,309,700.23	21,603,303,856.86	85,682,879.40	12,324,080,996.90	81,626,820.83	9,377,685,963.96

*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 June 30, 2023*

Project information and overall performance (continued)

B. Application of Funds

Application of funds	Amount received to date – (30 th June 2023)		Cumulative amount paid to date – (30 th June 2023)		Unutilised balance to date (30 th June 2023)	
	Donor currency (USD)	Kshs	Donor currency (USD)	Kshs	Donor currency (USD)	Kshs
(i) Grant	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
Global Fund	85,682,879.40	10,604,480,677.00	85,688,518.58	10,649,531,340.10	(5,639.18)	(45,050,664.00)
Miscellaneous receipts (Interest)		34,575,028.00				34,575,028.00
Cumulative Interest earned		600,279.00				600,279.00
Transfer from KEMSA		4,201,641.00				4,201,641.00
Transfer from AMREF		5,264,604.00				5,264,604.00
M/vehicle insurance compensation		4,590,000.00				4,590,000.00
(i) Counterpart funds						
Government of Kenya		1,670,368,767.90		1,670,368,767.90		-
Total	85,682,879.40	12,324,080,996.90	85,688,518.58	12,319,900,108.00	(5,639.18)	4,180,888.00

Project information and overall performance (continued)

2.8 Summary of Overall Project Performance:

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

*Current year = Total Expenditure/Total Budget*100*

= 6,941,649,484/7,069,394,643 = 98%

Cumulative-to-date (FY 2021/2022 and 2022/2023)

*= 12,406,529,958/13,564,734,863 * 100% = 91%*

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 2023.

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

The absorption rates for the grant increased from 84% in year 1 to 98% in year 2 as shown below:

*FY 2021/2022 = 5,464,880,474/6,495,340,220 * 100 = 84%*

FY 2022/2023 = 6,941,649,484/7,069,394,643 = 98%

iv) *List the implementation challenges and recommended next steps.*

Staggered implementation of the community-based interventions during the campaign and electioneering period. Implementation of catch-up plans for staggered activities.

2.9 Summary of Project Compliance:

i) *Include significant cases of non-compliance with applicable laws and regulations eg treasury circulars on project investment management, PFM Act 2012 and Kenya vision 2030 flagship projects, and essential external financing agreements/covenants,*

There were no cases of non-compliance

ii) *Include consequences suffered on account of non-compliance or likely to be suffered.*

Not applicable

iii) *Indicate mitigation measures taken or planned to be taken to alleviate the adverse effects of actual or potential consequences of non-compliance.*

Not applicable

3. Statement of Performance against Project's Predetermined Objectives

Introduction

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

The key development objectives of the *project's 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 attainment of strategic development objectives

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

Below we provide the progress on attaining the stated objectives:

Project	Objective	Outcome	Indicator	Performance
KEN-H-TNT (HIV Grant)	Reduce new HIV infections by 75%	New HIV infections	Number of new HIV infections per uninfected population	Performance was 640 in 2021 as compared to 890 in 2020; attributed to implementation of both primary and secondary prevention measures
KEN-H-TNT (HIV Grant)	Reduce AIDS related mortality by 50%	HIV deaths	Deaths per population	Performance was 39,200 in 2021 as compared to 44,100 in 2020 (Source: HIV 2021 estimates)

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.

1. Sustainability strategy and profile

The top management especially the accounting officer should make reference to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.

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.

2. Environmental performance

Outline clearly, environmental policy guiding the organisation, provide evidence of the policy. Outline successes, shortcomings, efforts to manage biodiversity, waste management policy and efforts to reduce environmental impact of the organisation's products.

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 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.

3. Employee welfare

Give account of the policies guiding the hiring process and whether they take into account the gender ratio, whether they take in stakeholder engagements and how often they are improved. Explain efforts made in improving skills and managing careers, appraisal and reward systems. The organisation should also disclose their policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA)

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.

4. Market place practices-

a) Responsible Supply chain and supplier relations-

explain how the organisation maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.

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 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

outline efforts to maintain ethical and anti- corruption practices and responsible political involvement.

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

Safeguard citizen and stakeholder’s rights.

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.

5. 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 and as at the end of the financial year ended on June 30, 2023.

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

The *Principal Secretary* for the National Treasury and the *Project Coordinator* for *Global Fund Project* 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* for *Global Fund Project* are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year ended June 30, 2023, and of the Project's financial position as at that date. The *Principal Secretary* for the National Treasury and the *Project Coordinator* for *Global Fund Project* further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

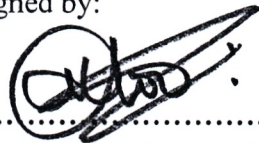
The *Principal Secretary* for the National Treasury and the *Project Coordinator* for *Global Fund Project* confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received

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 June 30, 2023

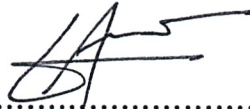
during the financial year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project Financial Statements

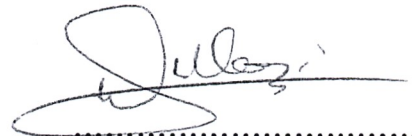
The Project financial statements were approved by the *Principal Secretary* for the National Treasury and the *Project Coordinator* for *Global Fund Project* on 30th September, 2023 and signed by:



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



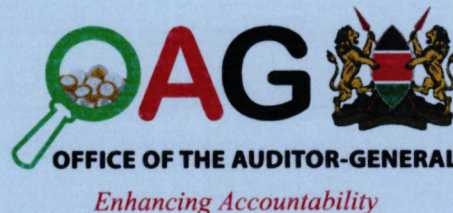
.....
Feisal M. Awer
Project Coordinator



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

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON GLOBAL FUND - TO CONTRIBUTE TO ACHIEVING VISION 2030 THROUGH UNIVERSAL ACCESS TO COMPREHENSIVE HIV PREVENTION, TREATMENT AND CARE PROGRAM – KEN-H-TNT, GA 2065 FOR THE YEAR ENDED 30 JUNE, 2023 – THE NATIONAL TREASURY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

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

Report of the Auditor-General on Global Fund - To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Program – Ken-H-TNT, GA 2065 for the year ended 30 June, 2023 – The National Treasury

Treatment and Care Program set out on pages 1 to 26, which comprise of the statement of financial assets as at 30 June, 2023, 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 the Global Fund - To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Program as at 30 June, 2023, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Grant Agreement No. KEN-H-TNT, GA 2065 dated 14 June, 2021 between the Global Fund and The National Treasury of the Republic of Kenya and the Public Finance Management Act, 2012.

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

Basis for Opinion

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

Key Audit Matters

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

Other Matter

1. Pending Bills

Annex 4a to the financial statements discloses pending bills totalling to Kshs.1,063,280,388. Although Management has attributed the non-payment of the bills to challenges in exchequer release, failure to settle 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 interest and penalties in case of litigation.

2. Unresolved Prior Year Matter

As reported in the previous year, the statement of receipts and payments reflects cumulative amount of Kshs.1,670,368,768 with respect to transfer from Government (counterpart funding) as disclosed in Note 1 to the financial statements. The amount relates to the Government Counterpart funds which were drawn from the ledger as expenditure incurred by The National Treasury on behalf of the Program. However, supporting expenditure returns and schedule for expenditure amounting to Kshs.567,235,810 was not provided for audit.

In the circumstances, the eligibility and the accuracy of the counterpart funding of Kshs.567,235,810 could not be confirmed.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

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

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Program's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Program to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Program to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, SBS
AUDITOR-GENERAL

Nairobi

24 October, 2023

*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 June 30, 2023*

7. Statement of Receipts and Payments for the year ended 30th June 2023.

Note	Receipts and payments controlled by the entity		Payments made by third parties		Receipts and payment controlled by the entity	Payments made by third parties		Total	Cumulative to-date (From inception)
	Kshs.	Kshs.	Kshs.	Kshs.		Kshs.	Kshs.		
	2022/2023		2021/2022						
Receipts									
Counterpart funding	1	424,591,245			1,245,777,523			1,245,777,523	1,670,368,768
Proceeds from domestic and foreign grants	2	6,425,298,883			4,179,181,794			4,179,181,794	10,604,480,677
Miscellaneous receipts (See Note 3)	3	4,929,455			44,302,097			44,302,097	49,231,552
Total receipts		6,854,819,583			5,469,261,414			5,469,261,414	12,324,080,997
Payments									
Compensation to employees	4	26,426,568			23,749,306			23,749,306	50,175,874
Purchase of goods and services	5	6,793,449,110			5,411,373,824			5,411,373,824	12,204,822,934
Routine maintenance motor vehicle	6				87,344			87,344	87,344
Other current transfers, subsidies	7	35,143,956			29,670,000			29,670,000	64,813,956
Total payments		6,855,019,634			5,464,880,474			5,464,880,474	12,319,900,108
Surplus/ (deficit)		(200,051)			4,380,940			4,380,940	4,180,889

Note: The comparative figure under Purchase of goods and services of Kshs.5,411,373,824 comprises of Kshs.4,165,596,301 and Kshs.1,245,777,523 which is counterpart funding payments FY 2021/2022. This was combined as per revised template since we had disclosed the figures as “Other capital transfers/payments” yet they were payments. We also did that so that the figure doesn’t look not to be having counterpart

*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 June 30, 2023*

funding in the financial year under review. For the financial under review, we have apportioned in Purchase of goods and services accordingly.
Please see annexes 5 and 6.

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

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Dr. Chris Kiptoo, CBS
Principal Secretary

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Feisal M. Awer
Project Coordinator

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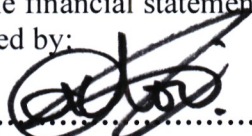

Michael C. Mukanzi
Project Accountant
ICPAK Member No:17538

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 June 30, 2023

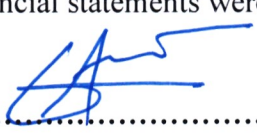
8. Statement of Financial Assets as at 30th June 2023

Description	Note	2022/2023	2021/2022
		Kshs	Kshs
Financial Assets			
Cash and Cash equivalents			
Bank Balances	8.A	4,049,506	3,519,757
M-Pesa Balances	8. A	131,384	861,184
Total Cash and Cash equivalents		4,180,890	4,380,941
Total Financial Assets		4,180,890	4,380,941
Net Assets		4,180,890	4,380,941
Represented By			
Fund Balance B/fwd.	9	4,380,941	-
Surplus/(Deficit) for the Year		(200,052)	4,380,941
Net Financial Position		4,180,889	4,380,941

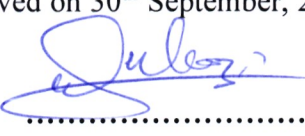
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th September, 2023 and signed by:



Dr. Chris Kiptoo, CBS
Principal Secretary



Feisal M. Awer
Project Coordinator



Michael C. Mukanzi
Project Accountant

ICPAK Member No:17538

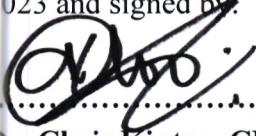
To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care
Annual Report and Financial Statements for the financial year ended June 30, 2023


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

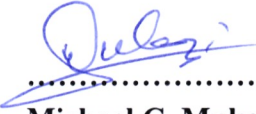
Description	Notes	2022/2023	2021/2022
		Kshs	Kshs
Cashflow from operating activities			
Receipts			
Counterpart funding	1	424,591,245	1,245,777,523
Proceeds from domestic and foreign grants	2	6,425,298,883	4,179,181,794
Miscellaneous receipts	3	339,455	260,824
Transfer from NFM2		-	34,575,028
M/vehicle insurance compensation		4,590,000	
Transfer from KEMSA			4,201,641
Transfer from AMREF			5,264,604
Total receipts		6,854,819,583	5,469,261,414
Payments			
Compensation of employees	4	26,426,568	23,749,306
Purchase of goods and services	5	6,793,449,110	5,411,373,824
Routine maintenance-motor vehicle	6	-	87,344
Other current transfers, subsidies	7	35,143,956	29,670,000
Total Payments		6,855,019,634	5,464,880,474
Net receipts/(payments)		(200,051)	4,380,940
Net cash flow from operating activities		(200,051)	4,380,940
Cash and cash equivalent at beginning of the year	8	4,380,940	-
Cash and cash equivalent at end of the year	8	4,180,889	4,380,940

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 June 30, 2023

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th September, 2023 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 June 30, 2023*

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

Receipts/Payments Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Receipts						
Counterpart funding	1,917,976,947	(1,149,834,622)	768,142,325	424,591,245	343,551,080	55
Proceeds from domestic and foreign grants	7,496,725,912	(1,195,473,594)	6,301,252,318	6,425,298,883	(124,046,565)	102
M/vehicle insurance compensation				4,590,000	(4,590,000)	-
Miscellaneous receipts (Interest earning)				339,455	(339,455)	-
Total Receipts	9,414,702,859	(2,345,308,216)	7,069,394,643	6,854,819,583	214,575,060	97
Payments						
Compensation to employees	29,917,622	(2,624,172)	27,293,450	26,426,568	866,882	97
Purchase of goods and services	9,379,987,775	(2,365,335,495)	7,014,652,280	6,793,449,110	221,203,170	97
Routine Maintenance - Vehicles	1,462,125	(1,253,250)	208,875	-	208,875	-
Routine Maintenance – Other assets	318,660	(167,100)	151,560	-	151,560	-
Purchase of office furniture and general equipment	1,972,302	24,071,801	26,044,103	-	26,044,103	-
Purchase of specialised plant, equipment and machinery	1,044,375	-	1,044,375	-	1,044,375	-
Transfer to KCM				35,143,956	(35,143,956)	-
Total Payments	9,414,702,859	(2,345,308,216)	7,069,394,643	6,855,019,634	214,375,009	97
Surplus or Deficit	-	-	-	(200,051)	200,051	

*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 June 30, 2023*


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



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



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Feisal M. Awer
Project Coordinator



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

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 of the PFM Act, 2012 .

c) Reporting currency

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

d) Recognition of receipts

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

i) Transfers from the Exchequer

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

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

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

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 a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

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

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

ii) Use of goods and services

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

iii) 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)

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

Significant Accounting Policies (continued)

v) Acquisition of fixed assets

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

f) In-kind donations

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

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

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 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 the functional currency using the exchange rates prevailing at the dates of the transactions. Any foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statements of receipts and payments.

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, 2023.

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*.

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 June 30, 2023

12. Notes to the Financial Statements

1. Transfers from Government entities

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

Description	2022/2023	2021/2022	Cumulative to-date (from inception)
	Kshs	Kshs	Kshs
<i>Counterpart funding through National Treasury</i>			
Counterpart funds Quarter 1	424,591,245	1,245,777,523	1,670,368,768
Total (See Annex 3)	424,591,245	1,245,777,523	1,670,368,768
<i>Other transfers from government entities</i>			
Agency – Transfer from KEMSA		4,201,641	4,201,641
Total		4,201,641	4,201,641
Transfer from AMREF		5,264,604	5,264,604
Total		<u>5,264,604</u>	<u>5,264,604</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 June 30, 2023

Notes to the Financial Statements (Continued)

2. Proceeds From Domestic and Foreign Grants

During the financial period to 30 June 2023, we received grants from donors as detailed in the table below:

Name of Donor	Date received	Amount received in donor currency USD	2022/2023				2021/2022		Cumulative to date
			Grants received in cash Kshs	Grants received as direct payment* Kshs	Grants received in kind Kshs	Total amount Kshs	Total Amount Kshs	Kshs	
Grants Received from Multilateral Donors (International Organizations)									
National Treasury Exchequer	7-7-22	-	33,141,239.00			33,141,239.00		39,718,000.00	72,859,239.00
	20-3-23	-	53,640,795.35			53,640,795.35			53,640,795.35
Global Fund	Q 1	7,341,584.06	897,332,991.66			897,332,991.66		-	897,332,991.66
Global Fund	Q 2	8,102,531.85	1,000,503,600.35			1,000,503,600.35		147,533.07	1,000,651,133.42
Global Fund	Q 3	19,804,329.23	2,582,554,923.45			2,582,554,923.45		3,623,280,857.00	6,205,835,780.45
Global Fund	Q 4	13,102,610.27	1,858,125,332.94			1,858,125,332.94		516,035,403.93	2,374,160,736.87
Total		48,351,055.41	6,425,298,882.75			6,425,298,882.75		4,179,181,794.00	10,604,480,676.75

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 June 30, 2023

Note: Proceeds from Domestic and Foreign Grants schedule has been prepared in details and sent to auditors.

Notes to the Financial Statements (Continued)

3. Miscellaneous receipts

Description	2022/2023		2021/2022	Cumulative to-date (from inception)
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total receipts	
	Kshs	Kshs	Kshs	Kshs
Other receipts not classified elsewhere				
Applied Interest - Q 1	115,903.11		115,996	231,899.11
Applied Interest - Q 2	79,880.70		74,981	154,861.70
Applied Interest - Q 3	44,328.10		39,510	83,838.10
Applied Interest - Q 4	99,343.12		30,337	129,680.12
Transfer from Old Grant			34,575,028	34,575,028
Transfer from KEMSA			4,201,641	4,201,641
Transfer from AMREF			5,264,604	5,264,604
M/Vehicle Insurance compensation	4,590,000			4,590,000
Total	4,929,455.03		44,302,097.00	49,231,552.03

This is current year and cumulative interest earned in Project operations bank account.

*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 June 30, 2023*

Notes to the Financial Statements (Continued)

4. Compensation to Employees

Description	2022/2023			2021/2022		Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total payments	Total payments		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Basic wages of temporary employees – Q 1	1,255,524.00		1,255,524.00	1,255,524.00	2,511,048.00	2,511,048.00
Basic wages of temporary employees – Q 2	1,255,524.00		1,255,524.00	1,255,524.00	2,511,048.00	2,511,048.00
Basic wages of temporary employees – Q 3	1,256,404.00		1,256,404.00	1,255,524.00	2,511,928.00	2,511,928.00
Basic wages of temporary employees – Q4	1,258,164.00		1,258,164.00	1,255,524.00	2,513,688.00	2,513,688.00
Total	5,025,616.00		5,025,616.00	5,022,096.00	10,047,712.00	10,047,712.00
Top-up allowance						
Performance incentive – Q 1	5,493,241.00		5,493,241.00	3,839,692.00	9,332,933.00	9,332,933.00
Performance incentive – Q 2	5,267,540.00		5,267,540.00	4,608,299.00	9,875,839.00	9,875,839.00
Performance incentive – Q 3	5,149,653.00		5,149,653.00	5,073,514.00	10,223,167.00	10,223,167.00
Performance incentive – Q 4	5,490,518.00		5,490,518.00	5,205,705.00	10,696,223.00	10,696,223.00
Total	21,400,952.00		21,400,952.00	18,727,210.00	40,128,162.00	40,128,162.00
Grand Total	26,426,568.00		26,426,568.00	23,749,306.00	50,175,874.00	50,175,874.00

*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 June 30, 2023*

Notes to the Financial Statements (Continued)

5. Purchase of Goods and Services

Description	2022/2023		2021/2022		Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Communication, supplies and services	966,780.00		966,780.00	862,449.00	1,829,229.00
Domestic travel and subsistence	16,286,350.00		16,286,350.00	14,623,480.00	30,909,830.00
Printing, advertising, and information supplies	19,500.00		19,500.00	-	19,500.00
Supplies and Accessories for computers	-		-	12,000.00	12,000.00
Training payments	114,452,183.95		114,452,183.95	2,561,542.28	117,013,726.23
Hospitality supplies and services	202,456.00		202,456.00	16,379.30	218,835.30
Insurance costs	9,753,855.63		9,753,855.63	7,489,449.48	17,243,305.11
Specialized materials and services (See Annex 5)	6,027,043,087.95		6,027,043,087.95	5,187,977,195.75	11,215,020,283.70
Other operating payments (See Annex 6)	623,604,279.35		623,604,279.35	197,108,120	820,712,399.42
Procurement fees				147,533.00	147,533.00
Procurement fees	195,077.05		195,077.05		195,077.05
Bank charges	67,585.48		67,585.48	63,300.00	130,885.48
Fuel, oil and lubricants	743,554.00		743,554.00	430,175.00	1,173,729.00
Membership fee	114,400.00		114,400.00	82,200.00	196,600.00

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 June 30, 2023

Description	2022/2023		2021/2022		Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
Total	<u>6,793,449,109.41</u>		<u>6,793,449,109.41</u>	<u>5,634,770,452.01</u>	<u>12,204,822,933.29</u>

Note: 1. The comparative figure audit certificate for 2021/2022 for Specialized Materials of Kshs.5,187,977,195.75 comprises Kshs.3,942,199,672 which is specialized materials and supplies 2021/2022 and counterpart funding amount of Kshs.1,245,777,523.

These two figures were combined as the latter which had been classified as “Other capital transfers/payments” was actual payment of medical commodities and not a transfer. The comparative figure for Other operating payments of Kshs.197,255,653 comprises of Kshs.197,108,120 as per audit certificate 2021/2022 and Kshs.147,533. The payments were combined since they fall under one sub item called contracted professional services. Kshs.197,108,120 was for KEMSA payments made from the Special Account while Kshs.147,533 was payments to KEMSA made from Project operations account.

6. Routine Maintenance – Motor vehicles

Description	2022/2023		2021/2022		Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
Motor-vehicle maintenance	Kshs.	Kshs.	Kshs	Kshs	Kshs
				87,344	87,344
Total				<u>87,344</u>	<u>87,344</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 June 30, 2023***

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 June 30, 2023

Notes to the Financial Statements (Continued)

7. Other Current Transfers, Grants and subsidies (Non-profit, Non-governmental Organizations)

During the financial period to 30 June 2023, we transferred funds to reporting government entities as shown below:

Description	2022/2023		2021/2022		Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers to Kenya Co-ordinating Mechanism	35,143,956.00			29,670,000.00	64,813,956.00
Total	<u>35,143,956.00</u>			<u>29,670,000.00</u>	<u>64,813,956.00</u>

Kenya Co-ordinating Mechanism is referred to as Country Co-ordinating Mechanism. It is a mandatory requirement by Global Fund, Geneva for countries that wish to access Global Fund support to establish a local mechanism to host the fund related activities. Kenya Co-ordinating Mechanism hosts the Fund related activities. Its role is to write proposals, grant oversight, selection of principal recipients and submission of proposals to Geneva.

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 June 30, 2023

Notes to the Financial Statements (Continued)

8. Cash And Cash equivalents

Description	2022/2023	2021/2022
	USD/Kshs	USD/Kshs
Bank accounts – Foreign currency (USD)	13,422,402.53	19,344,994.93
Total	<u>13,422,402.53</u>	<u>19,344,994.93</u>
Bank accounts – Local currency (KSHS)	4,049,506.27	3,519,757.05
M-Pesa balances (KSHS)	131,384.00	861,184.00
Total	<u>4,180,890.27</u>	<u>4,380,941.05</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:

8. A Bank Accounts

Project Bank Accounts

Details	2022/2023	2021/2022
	USD/Kshs	USD/Kshs
<u>Foreign Currency Accounts (USD)</u>		
Stanbic Bank [A/c No.0100005345248]	13,422,402.53	19,344,994.93
Total Foreign Currency balances	13,422,402.53	19,344,994.93
<u>Local Currency Accounts (Kshs)</u>		
Co-operative Bank of Kenya [A/c No. A/c No.01141199190700]	4,049,506.27	3,519,757.05
Others (M-Pesa Account)	131,384.00	861,184.00
Total	<u>4,180,890.27</u>	<u>4,380,941.05</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 June 30, 2023

Notes to the Financial Statements (Continued)

Special Deposit Accounts

The balances in the Project’s Special Deposit Account(s) as at 30th June 2023 are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

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

Special Deposit Accounts Movement Schedule

Description	2022/2023	2021/2022
	USD	USD
(i) A/C Name [A/c No.....]		
Opening balance	19,344,994.93	1,170,015.19
Total amount deposited in the account	47,677,489.67	63,298,202.57
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>53,600,082.07</u>	<u>45,123,222.83</u>
Closing balance (as per SDA bank account reconciliation attached)	<u>13,422,402.53</u>	<u>19,344,994.93</u>

(The Special Deposit Account(s) reconciliation statement(s) has (have) been attached as Appendix (iii) support this 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 June 30, 2023

9. Fund Balance Brought Forward

Description	2022/2023	2021/2022
	Kshs	Kshs
Bank accounts	4,380,941	-
Total	4,380,941	-

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	We are doing a reconciliation to support the balances and avail payment vouchers to auditors for review	Not Resolved	BY December, 2023
124	Budgetary control and performance	Prolonged KEMSA procurement process which takes between six (6) months to eight (8) months to complete. This led to some contracts not being procured on time thus leading to low absorption.	Not Resolved	By October, 2023



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



.....
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 June 30, 2023*

Annex 2: Variance explanations - Comparative Budget and Actual amounts for 2022/2023

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
	a	b	c=a-b	d=b/a %	
Receipts					
Counterpart funding	768,142,325	424,591,245	343,551,080	55	There was an exchequer problem despite having budget. Also the budgets were cut and it was not possible to procure contracts as they were large in supplies than the available budget.
Proceeds from domestic and foreign grants	6,301,252,318	6,425,298,883	(124,046,565)	102	
M/vehicle insurance compensation		4,590,000	(4,590,000)	-	
Miscellaneous receipts (Interest earning)		339,455	(339,455)	-	
Total Receipts	7,069,394,643	6,854,819,583	214,575,060	97	
Payments					
Compensation of employees	27,293,450	26,426,568	866,882	97	

*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 June 30, 2023*

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
Purchase of goods and services	7,014,652,280	6,793,449,110	221,203,170	97	
Routine Maintenance - Vehicles	208,875	-	208,875	-	
Routine Maintenance – Other assets	151,560	-	151,560	-	
Purchase of office furniture and general equipment	26,044,103	-	26,044,103	-	
Purchase of specialised plant, equipment and machinery	1,044,375	-	1,044,375	-	
Transfer to KCM		35,143,956	(35,143,956)	-	
Total payments	7,069,394,643	6,855,019,634	214,375,009	97	

Annex 3: Reconciliation of inter-entity transfers


Project Name:			
Break down of transfers from the National Treasury			
a. Government Counterpart funding			
	Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
	N/A	424,591,245	2022/2023
	Total	424,591,245	
B. Direct payments			
	Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
		-	
	Total	-	

*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 June 30, 2023*

C. Others	Bank Statement Date	Amount (K.shs)	Indicate the FY to which the amounts relate
Payments done through special Account	N/A	6,338,516,848	2022/2023
Exchequer releases	07-07-2022	33,141,239	2022/2023
Exchequer releases	20-03-2023	53,640,795	2022/2023
Total		6,425,298,882	
Total (A+B+C)		6,849,890,127	

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

Project Coordinator
Global Fund

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 June 30, 2023

Annex 4a: Analysis of Pending Bills (Donor Funded)

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						
Becton Dickinson International	11-03-2019	153,935.12	95,879.00	58,056.01	-	The payment was not made as we discovered it dates back to 2019 and we needed explanation from KEMSA for the delay which came after closure of the financial year
KEMSA	11-03-2019	7,696.76	4,793.95	2,902.80		The payment was not made as we discovered it dates back to 2019 and we needed explanation from KEMSA for the delay which came after closure of the financial year
Sub-Total		161,631.88	100,672.95	60,958.81		

*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 June 30, 2023*

Annex 4a: Analysis of Pending Bills (Counterpart Funding)

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. Becton Dickinson International				28,505.23		Invoices are in USD
2. Harley's Ltd				1,654,643.23		Combined two (2) invoices. The payments are in USD.
3. Syner Medica (Kenya) Ltd				1,455,382.60		Invoices are in USD
4. Nutrivita Foods Private Limited				605,800.00		Invoices are in USD
5. Sai Pharmaceuticals Ltd				1,139,114.61		Invoices are in USD
6. Ultralab E.A. Limited				148,428,000.00		Combined three (3) invoices. The payments are in Kenya Shillings
7. KEMSA				395,849.53		Combined various KEMSA Procurement and Warehousing invoices. The payments are in USD
8. KEMSA				2,379,757.30		Combined various KEMSA Distribution invoices. The

*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 June 30, 2023*

Supplier of Goods or Services	Date Contracted/ invoiced.	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
9.KEMSA				10,861,466.30		payments are in Kenya Shillings Combined various KEMSA Procurement and Warehousing invoices. The payments are in Kenya Shillings
10. KEMSA-Procurement & Warehousing				2,869,608.00		
11. KEMSA-Procurement & Warehousing				2,869,608.00		
12. KEMSA-Procurement & Warehousing				2,869,608.00		
9. KEMSA-Procurement & Warehousing				2,252,642.00		
10. Ultralab E.A. Ltd				49,476,000.00		
11. Ultralab E.A. Ltd				49,476,000.00		
12. Ultralab E.A. Ltd				49,476,000.00		

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 June 30, 2023

Annex 5: Reporting of Climate Relevant Expenditures

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

Note: There were expenditures relevant to Climate.

Annex 6: 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

Note: There were no expenditures related to Disaster Management.

*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 June 30, 2023*

Annex 7: Analysis of Specialized Materials and Services

Date	Payee		Donor Currency (USD)	Equivalent KShs.
01.08.22	Mylan Laboratories Limited	Medical drugs	1,017,820.00	124,499,742.40
01.08.22	Aurobindo Pharma Limited	Medical drugs	656,328.84	80,229,637.40
19.09.22	Sai Pharmaceuticals Limited	Medical drugs	13,000.00	1,579,500.00
22.09.22	Shangai Desano Pharmaceuticals	Medical drugs	2,987,953.70	363,335,169.92
11.08.22	Anjiwa Company Limited	supply of test kits	317,655.00	38,855,559.60
11.08.22	Ultralab E.A Limited	supply of test kits	681,600.30	83,373,348.70
07.09.22	Surgipath E.A Limited	supply of laboratory commodities	53,597.00	6,555,985.04
01.08.22	Faram E.A Limited	supply of Laboratory materials	36,250.00	4,434,100.00
20.09.22	Access Alliance Limited	supply of test kits	541,380.00	67,228,568.40
22.09.22	Africa Biosystems Limited	supply of Laboratory materials	-	1,042,500.00
22.09.22	Nuflovers Foods and Nutrition	supply of therapeutic food supplements	686,400.00	83,466,240.00
21.10.22	Hetero Labs Limited	Medical drugs	1,804,800.00	220,844,352.00
21.10.22	Abbie (PTY) LTD Golf Club Terrace	Medical drugs	10,976.55	1,343,145.54
21.10.22	Surgilinks Limited	Medical drugs	134,250.00	16,427,501.25

*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 June 30, 2023*

21.10.22	Surgilinks Limited	Medical drugs	9,010.00	1,102,508.65
16.12.22	Hetero Labs Limited	Medical drugs	3,737,885.18	464,170,581.65
16.12.22	Aurobindo Pharma Limited	Medical drugs	407,164.42	50,561,677.68
21.10.22	Healthlearn Media Resources Ltd	Dressing and other non-pharmaceutical items	132,545.00	16,218,868.93
16.02.22	Access Alliance Limited	supply of Hepatitis B screening test kits	14,849.46	1,844,005.94
21.10.22	Nuflowers Foods and Nutrition	supply of therapeutic food supplements	686,400.00	83,991,336.00
16.12.22	Nutflower Foods & Nutrition	supply of therapeutic food supplements	447,229.46	55,536,954.34
16.01.23	Surgilinks Limited	Medical drugs	117,520.00	14,798,118.40
16.01.23	Hetero Labs Limited	Medical drugs	8,290,080.00	1,052,508,556.80
21.02.23	HARLEY'S LIMITED	Medical drugs	598,781.44	77,015,268.81
21.02.23	ABBVIE LTD	Medical drugs	25,350.00	3,260,517.00
21.02.23	Hetero Labs Limited	Medical drugs	7,853,760.00	1,048,594,766.40
21.02.23	CEPHELD HBDC SAS	Supply of HCV Cartridges for Genexpert machine	39,752.35	5,112,947.26
21.02.23	Ultralab E.A Limited	Supply of Hepatitis C Rapid Diagnostic Kit	13,683.36	1,826,933.81
21.02.23	Revital Healthcare (EPZ) LTD	Supply of laboratory consumables	72,500.00	9,324,950.00
14.04.23	PHILLIPS PHARMACEUTICALS	Medical drugs	4,465.00	609,472.5
19.05.23	Emcure Pharmaceuticals Ltd	Medical drugs	3,475,113.29	487,071,878.73

*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 June 30, 2023*

23.06.23	Mylan Laboratories Limited	Medical drugs	152,640.00	21,775,622.40
23.06.23	Unisel Limited	Medical drugs	20,272.00	2,892,003.52
23.06.23	Questa Care Limited	Medical drugs	29,000.00	4,137,140.00
15.05.23	Aurobindo Pharma Limited	Medical drugs	110,400.00	15,749,664.00
23.06.23	Biodeal Laboratories	Medical drugs	17,554.00	2,504,253.64
23.06.23	Hetero Labs Limited	Medical drugs	7,018,389.00	1,001,243,374.74
11.04.23	HARLEY'S LIMITED	Dressing and other non-pharmaceutical items	278,857.41	38,064,036.47
23.06.23	Harleys Limited	Dressing and other non-pharmaceutical items	746,744.00	106,530,499.04
23.06.23	Harleys Limited	Dressing and other non-pharmaceutical items	604,000.00	86,166,640.00
11.04.23	Ultralab E.A Limited	Supply of Cryptococcal Antigen Lateral flow test	21,024.00	2,869,776.00
	Total		43,866,980.76	5,748,697,702.96
08.03.23	Sai Pharmaceuticals Ltd - Counterpart	Medical drugs	373,500.00	47,528,325.00
30.05.23	M/S Ultralab E.A Ltd - Counterpart	Medical drugs	-	38,838,660.00
30.06.23	PHillips Therapeutics Ltd - Counterpart	Medical drugs	92,500.00	13,227,950.00
30.06.23	Questa Care Ltd - Counterpart	Medical drugs – counterpart funding	1,250,000.00	178,750,450.00
	Total		1,716,000.00	278,345,385.00
	Grand Total		45,582,980.76	6,027,043,087.96

*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 June 30, 2023*

Annex 8: Analysis of Contracted Professional Services

Quarters	Payee	Donor Currency (USD)	Equivalent KShs.
Q 1	KEMSA - Donor	349,599.22	42,732,640.20
Q 2	KEMSA - Donor	717,421.78	88,462,668.37
Q 3	KEMSA - Donor	2,792,902.08	370,112,864.97
Q 4	KEMSA - Donor	624,151.57	88,510,971.91
	Total	4,484,074.65	589,819,145.45
Q 1	KEMSA – Counterpart funding	-	-
Q 2	KEMSA – Counterpart funding	-	1,811,706.70
Q 3	KEMSA – Counterpart funding	180,789.69	23,037,897.50
Q 4	KEMSA – Counterpart funding	61,908.20	8,935,529.70
	Total	242,697.89	33,785,133.90
	Grand Total	4,726,772.54	623,604,279.35

*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 June 30, 2023*

Annex 9: Other Support Documents

- i. Bank Reconciliations statement as at 30th June 2023
- ii. Board of Survey Report
- iii. Special Deposit Account(s) reconciliation statement(s)
- iv. GOK IFMIS comparison Trial Balance (*Where applicable*)

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

Annex2: Financial Statements cash basis and
commitments reconciliation

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, 2022, to June 30, 2023] 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 30.06.2023.

Note 5: Receipts from Global Fund

Start Date			01/07/2022		01/07/2021
End Date			30/06/2023		30/06/2023
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		
Total		104,889,620.46	47,677,489.67	57,212,130.79	104,889,620.46

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	13,422,402.53
PR interest	1,023,544.10
PR Local Account (KES)	57,360.54
PR Mpesa Account	934.96
Uncleared cheques	-
Advances	-
Cash in Transit	-
Unexplained differences	1,749.93
Net sources of Grant Funds	14,505,992.06

Note 9: Supplemental schedule of commitments at 30.06.2023

Commitments at 01.07.2022	7,162,683.00
Paid in current year	35,253,749
Outstanding from previous year	0
Commitments 2022	39,931,863
Total commitments at 30.06.2023	2,484,570

Note 10: Principal Recipient advances

There were no advances as at 30th June, 2023.

Note 11: Outstanding SR advances

	NACC-USD
Unliquidated advances (prior year)	1,439,288.00
Add advances from PR and Gok (current year)	1,455,875.43
Exchange loss	36,361.88 -
Less SR justified advances	2,108,506.18
Advance at close of year	750,295.37

	NASCOP-USD
Unliquidated advances (prior year)	1,370,592.40
Add advances from PR and Gok (current year)	4,553,385.82
Exchange loss	81,958.37 -
Less SR justified advances	2,454,725.16
Advance at close of year	3,551,211.43

Note 12: Expenditure reconciliation between IES and PUDR

	Year 2
AFR expenses	49,795,852
Reconciling items	
IES's expenditures	49,795,852
	=====

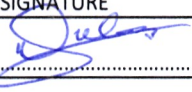
	Cumulative
AFR expenses	85,899,764
Reconciling items	
IES's expenditures	85,899,764
	=====

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	35,011.94	-	32,663.58	-
IT Equipment (Hardware)	-	-	-	-
Total	-	-	-	-

The fixed asset register is being developed and from which the data for the assets will be extracted. In the FY under review one vehicle Toyota Fortuner was involved in a road accident and completely written off. The insurance company compensated for the loss.

HIV GRANT BANK RECONCILIATION			
AS AT 30TH JUNE ,2023			
			(IN KSHS)
Balance as per Bank Statement			8,060,503.63
Less:			
1)	Payments in Cash Book not Recorded in Bank Statement		4,010,997.05
2)	Receipts in Bank Statement not recorded in Cash book		-
			4,010,997.05
Add:			
3)	Payments in Bank Statement not yet recorded in Cash book		
4)	Receipts in Cash book not recorded in Bank Statement		
	Balance as per Cash book		4,049,506.27
	Balance as per Cash book (Actual)		4,049,506.58
	Difference		0.31
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
		DAC	15-7-23
PAYMENTS IN CASHBOOK NOT YET IN BANK STATEMENT (UNPRESENTED CHEQUES)			
DATE	ITEM	CHQ NO.	AMOUNT
21.10.2022	Kenya medical supplies Authority	000552	372.80
13.12.2022	Kenya medical supplies Authority	000568	127,520.30
28.04.2023	Kenya medical supplies Authority	000614	1,578.25
23.06.2023	NSSF	000642	2,160.00
23.06.2023	NHIF	000640	1,700.00
30.06.2023	CIC Insurance/Kemsa	000645	3,345,890.70
30.06.2023	Kipevu Restaurant	000646	135,775.00
30.06.2023	Silver Africa Tours and travel	000647	230,000.00
30.06.2023	Buraha Zenoni	000648	166,000.00
			4,010,997.05
PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK			
DATE	PAYEE	REF	AMOUNT
RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK			
DATE	PAYEE	CHQ NO/REF	AMOUNT
RECEIPTS IN CASHBOOK NOT YET IN BANK STATEMENT			
DATE	PAYEE	CHQ NO/REF	AMOUNT
		TOTAL	-

REPUBLIC OF KENYA

F.0.51

Date:

Report of the Board of Survey on the Cash and Bank Balances of HIV NFM 3
..... as at the close of business on

The Board consisting of - (Names and official titles)

CHAIRMAN: TERESA SIMBA
MEMBER: WALTER JEBET
MEMBER: BENJAMIN MULEI

Assembled at the office of CASH

At (Time) on the 2-00PM (time) on the 06/07/2023

And the following cash was produced: -

Notes Sh. Nil.....
Silver Sh. Nil N/A.....
Copper Sh. Nil
Cheques (as per details on reverse) Sh Nil
It was observed that cheques amounting to Sh Nil Cts Nil

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

Cash on hand Sh NIL

Bank Balance Sh 4,049,506 = 27

TOTAL 4,049,506 = 27

The bank certificate of Balance showed a sum of Kshs. 8,060,503 = 63 Cts (Sh Cts)

Standing to the credit of the account on

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.

Date 06.07.2023

Chairman

[Signature]

[Signature]

Members of the Board
GPK (L)



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

03/08/2023

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

Dear Sir/Madam,

RE: CERTIFICATE OF BALANCES - PRINCIPAL RECIPIENT GLOBAL FUND

The above subject refers.

We hereby wish to confirm the following as per your letter dated 30th June, 2023.

a) The book balance as at 30th June 2023 for the account was as follows:

PRINCIPAL RECIPIENT GLOBAL FUND-HIV

- Account No. 01141199190700 – Ksh 8,060,503.63 CR

b) The book balance as at 30th June 2023 for the account was as follows:

PRINCIPAL RECIPIENT GLOBAL FUND TB

- Account No. 01141199190800 – Ksh 22,626,226.13CR

c) The book balance as at 30th June 2023 for the account was as follows:

PRINCIPAL RECIPIENT GLOBAL FUND GRANTS RETENTION

- Account No. 01141747082200 – Ksh 63,648,896.20 CR

AUTHORISED BANK SIGNATORIES;

1).....

HIV GRANT
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30TH JUNE 2023

ART B

KEN-H-TNT GA2065

Bank Account No.100005345248 Held with Stanbic Bank

	NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by Global Fund		
	TNT	99,459,695.74	
	NASCOP	9,266,846.68	
	NACC	2,249,149.82	110,975,692.24
	Less		
2	Total amount justified to Global Fund		107,431,763.99
3	Outstanding amount to be justified		3,543,928.25
	Represented by:		
4	Ending Designated Account Balance at 30.06.2023		13,422,402.53
5	Amount claimed but not credited at 30.06.2023		-
6	Amount withdrawn and not claimed as at 30.06.2023		9,878,474.28
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 30.06.2023		3,543,928.25

Discrepancy between total appearing on lines 3 and 9

-

Notes:

- 1 Explain the discrepancy between totals appearing on lines 3 and 9 above (e.g amount due to be refunded to cover ineligible expenditures paid from the Special/Designated Account)
- 2 Indicate if amount appearing on line 6 is eligible for financing by Global Fund and provide reasons for not claiming the expenditures



AUTHORIZED REPRESENTATIVE
RESOURCES MOBILIZATION DEPARTMENT
THE NATIONAL TREASURY

DATE: 28-08-2023

SPECIAL ACCOUNT STATEMENT

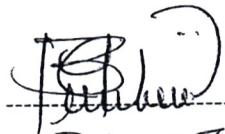
For period ending **30TH JUNE, 2023**
 Account No. **0100005345248**
 Depository Bank **STANBIC BANK-NAIROBI**
 Address **WAIYAKI WAY, WESTLANDS,NAIROBI.**
 Related Loan **HIV GRANT NO KEN-H-TNT GA 1547-MAIN**
 Credit Agreement **NO. 4568-KE**
 Currency **USD**

Account Activity

Beginning balance of 1ST July, 2022 as per C.B.K. Ledger Account	19,344,994.93
Add:	
Total Amount deposited by <i>ADB GLOBAL FUND</i>	47,677,489.67
Total Interest earnings if deposited in account	-
Total amount refunded to cover ineligible expenditure	-
Deduct:	
Total amount withdrawn	53,600,082.07
Total service charges if not included above in amount withdrawn	-
Ending balance on 30th June,2023	13,422,402.53

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE: _____

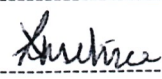


DATE _____

24-07-2023

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE: _____



DATE _____

28-08-2023

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June,2023 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

Run Date: 28/07/2023
 CENTRAL BANK OF KENYA
 BANKI KUU YA KENYA
 P.O.BOX 60000-0200
 NAIROBI

Run Time: 11:13:05

STATEMENT OF ACCOUNT

ACCOUNT NUMBER : 1000375108

ACCOUNT TITLE : HIV GRANT NO KEN-H-TNT GA 1547-MAIN
 30/06/2023

STATEMENT PERIOD: From 01/07/2022 To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE	
OPENING BAL :				-19,344,994.93		
NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
100	28/03/2023	FT23086S4TVJ			760,456.27	-32852573.14
101	28/03/2023	FT23086SDR0J	PA129880		86,512.72	-32766060.42
102	28/03/2023	FT23086SWWRK	PA129881		48,787.29	-32717273.13
103	28/03/2023	FT23086W9HB1	PA131354		45,893.38	-32671379.75
104	28/03/2023	FT23086ZB2RR	PA131356		42,872.49	-32628507.26
105	31/03/2023	FT23090GLT11	PA131364		9,623.47	-32618883.79
106	03/04/2023	FT230930FJQM	PA 131382		392,688.00	-32226195.79
107	03/04/2023	FT230930XQ76	PA 131377		13,683.36	-32212512.43
108	03/04/2023	FT230931JLT2	PA 131374		72,869.23	-32139643.2
109	03/04/2023	FT230931X29L	PA 131381		7,853,760.00	-24285883.2
110	03/04/2023	FT230937S2W3	PA 131387		34,548.27	-24251334.93
111	03/04/2023	FT2309397WN2	PA 131378		684.17	-24250650.76
112	03/04/2023	FT230939979C	PA 131384		66,738.42	-24183912.34
113	03/04/2023	FT23093H17R7	PA 131393		60,712.61	-24123199.73
114	03/04/2023	FT23093R6D10	PA 131375		89,598.11	-24033601.62
115	03/04/2023	FT23093R6YHT	PA 131385		39,853.77	-23993747.85
116	03/04/2023	FT23093XG1FJ	PA 131376		76,241.09	-23917506.76
117	03/04/2023	FT23093YR5SM	PA 131371		60,070.28	-23857436.48
118	03/04/2023	FT23093ZV7M6	PA 131388		59,147.40	-23798289.08
119	04/04/2023	FT23094HLRJJ	FUNDING	-2,650,782.25	0.00	-26449071.33
120	06/04/2023	FT23096BMDK5	PA131391		1,264.21	-26447807.12
121	26/04/2023	FT231153CS31	PA131406		4,465.10	-26443342.02
122	26/04/2023	FT23115D5V38	PA131397		21,024.00	-26422318.02
123	26/04/2023	FT23115G84B7	PA131404		13,942.87	-26408375.15
124	26/04/2023	FT23115J3410	PA131398		1,051.20	-26407323.95
125	26/04/2023	FT23115R203V	PA131405		223.26	-26407100.69
126	26/04/2023	FT23115SD9XV	PA131407		278,857.41	-26128243.28
127	11/05/2023	FT23131XR9R5	FUNDING	-118,549.97	0.00	-26246793.25
128	09/06/2023	FT231599HSWK	PA131413		3,475,113.29	-22771679.96
129	09/06/2023	FT23159GXS2J	PA131417		41,571.32	-22730108.64
130	09/06/2023	FT23159SZQ56	PA131414		173,755.66	-22556352.98
131	29/06/2023	FT231800LOPP	PA131423		29,000.00	-22527352.98
132	29/06/2023	FT2318017336	PA131430		350,919.45	-22176433.53
133	29/06/2023	FT231802FBC9	PA131419		152,640.00	-22023793.53
134	29/06/2023	FT231804FVHH	PA131428		877.70	-22022915.83
135	29/06/2023	FT231804GXFD	PA131429		7,018,389.00	-15004526.83
136	29/06/2023	FT231808WX1Y	PA131432		37,337.23	-14967189.6
137	29/06/2023	FT23180DKWCK	PA131422		1,013.65	-14966175.95
138	29/06/2023	FT23180K9D4S	PA131427		17,554.00	-14948621.95
139	29/06/2023	FT23180L59MN	PA131421		20,272.89	-14928349.06
140	29/06/2023	FT23180LM9Z1	PA131433		604,000.00	-14324349.06
141	29/06/2023	FT23180MKP9Y	PA131426		5,520.00	-14318829.06
142	29/06/2023	FT23180NSNFS	PA131434		30,200.00	-14288629.06
143	29/06/2023	FT23180NZSKH	PA131420		7,632.00	-14280997.06
144	29/06/2023	FT23180VDJXZ	PA131425		110,400.00	-14170597.06
145	29/06/2023	FT23180WHKFW	PA131424		1,450.00	-14169147.06
146	29/06/2023	FT23180YDWP2	PA131431		746,744.53	-13422402.53

CLOSING BALANCE : -13422402.53

END OF ACCOUNT STATEMENT

Favourites

TAM.E.STMT.OF.ACCT.EPRM

More Options
 Clear Selection

Find

Account equals ~ 1000375108
 Statement From equals ~ 20220701
 Statement To equals ~ 20230630
 TAM.E.STMT.OF.ACCT.EPRM

NOSTRO RECONCILIATION STATEMENTS

Requote Hold More Actions ...

Manual Input of NR Statement 1000375108 20230703.S.1597.2

Transaction Ref Number (Tag20) 20230630-1597
 Account Identification (Tag25) 1000375108
 Account Currency USD
 Opening Bal Indicator (Tag60a) C
 Opening Bal Date (Tag60a) 30 JUN 2023
 Opening Bal Amount (Tag60a) 13,440,834.23
 Closing Bal Indicator (Tag62a) C
 Closing Bal Date (Tag62a) 30 JUN 2023
 Closing Bal Amount (Tag62a) 13,422,402.53

Statement Complete,

Entry Details Audit

Value Date (Tag61a) 1 30 JUN 2023
 Entry Date (Tag61a) 1 30 JUN 2023
 Debit/Credit Mark (Tag61a) 1 D
 Funds Code (Tag61a) 1 D
 Amount (Tag61a) 1 877.70
 Trans Type ID code (Tag61a) 1 S103
 Acct Owner Ref (Tag61a) 1 8502FT231804FVHH
 Acct Inst Ref (Tag61a) 1 FT23181QX2YC
 Supplementary Info (Tag61a) 1 Outward RTGS Payment
 Info to Acct Owner (Tag86) 1 1 OUTWARD RTGS PAYMENT 8502FT231804FV.
 Info to Acct Owner (Tag86) 1 2 HH SW-SBICKENX KEMSA-AR-23452-22/23
 Info to Acct Owner (Tag86) 1 3 FT23181QX2YC
 Value Date (Tag61a) 2 30 JUN 2023
 Entry Date (Tag61a) 2 30 JUN 2023
 Debit/Credit Mark (Tag61a) 2 D
 Funds Code (Tag61a) 2 D
 Amount (Tag61a) 2 17,554.00
 Trans Type ID code (Tag61a) 2 S103
 Acct Owner Ref (Tag61a) 2 8502FT23180K9D4S
 Acct Inst Ref (Tag61a) 2 FT23181086MT
 Supplementary Info (Tag61a) 2 Outward RTGS Payment
 Info to Acct Owner (Tag86) 2 1 OUTWARD RTGS PAYMENT 8502FT23180K9D
 Info to Acct Owner (Tag86) 2 2 4S SW-SBICKENX INV.249097 FT2318108
 Info to Acct Owner (Tag86) 2 3 6MT
 SWIFT Tag 1 64
 SWIFT Tag content 1 C230630USD13422402,53

Statement Complete,

HIV TRIAL BALANCE FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2023		
	DR(KSHS)	CR(KSHS)
Balance B/F		4,380,941.00
Contractual employees	5,025,616.00	
Top-up allowance	21,400,952.00	
Telephone	966,780.00	
Travel costs	367,950.00	
Accommodation	15,918,400.00	
Hire of Training Facilities and Equipment	1,799,925.20	
Tuition fees allowance	191,532.75	
Training fee - CPF	19,400,290.00	
Training allowance - CPF	93,060,436.00	
Catering services	202,456.00	
Group personal Insurance	6,473,570.63	
Motor vehicle insurance	3,280,285.00	
Medical drugs	5,056,254,453.43	
Medical drugs - CPF	278,345,385.00	
Dressings and other non-pharmaceutical items	246,980,044.43	
Laboratory Materials, Supplies and Small Equipment	222,468,674.75	
Food and Rations	222,994,530.34	
Procurement fees - Group Personal Insurance	195,077.05	
Membership Fees	114,400.00	
General Office Supplies	19,500.00	
Fuel oil and lubricants	743,554.00	
Contracted Professional services	589,819,145.45	
Contracted Professional services - CPF	33,785,133.90	
Bank charges	67,585.48	
Interest earning		339,455.03
Counterpart funding	-	424,591,244.90
Transfers to KCM	35,143,956.00	
Transfer from Dollar A/C - Exchequer		86,782,034.35
Compensation of motor vehicle		4,590,000.00
Proceeds from domestic and foreign grants		6,338,516,848.39
Balance C/D	4,180,890.27	
TOTAL	6,859,200,523.67	6,859,200,523.67