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REPORT

OF

THE AUDITOR-GENERAL

ON

**GLOBAL FUND - TO REDUCE MALARIA
INCIDENCE AND DEATHS BY AT LEAST 75
PERCENT OF THE 2016 LEVELS BY 2023,
WORKING TOWARDS A MALARIA-FREE
KENYA PROGRAM - KEN-M-TNT, GA 2064**

**FOR THE YEAR ENDED
30 JUNE, 2022**

THE NATIONAL TREASURY

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 12 APR 2023	DAY: WEDNESDAY
TABLED BY:	DEPUTY MAJORITY LEADER
CLERK AT THE TABLE:	

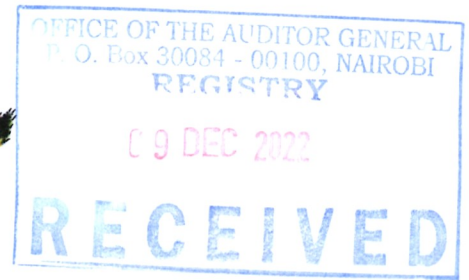


6. Statement of Receipts and Payments for the year ended 30th June 2022.

	Note	2021-2022		Total	Cumulative to-date (From inception)
		Receipts and payments controlled by the entity	Payments made by third parties		
Receipts		Kshs.	Kshs.	Kshs.	Kshs.
Transfer from Government entities	1	407,869,725		407,869,725	407,869,725
Receipt from KEMSA	1	310		310	310
Proceeds from domestic and foreign grants	2	143,665,670		143,665,670	143,665,670
Miscellaneous receipts (Interest)	3	100,632		100,632	100,632
Transfer from NFM 2		7,736,184		7,736,184	7,736,184
Total receipts		559,372,521		559,372,521	559,372,521
Payments					
Compensation to employees	4	19,817,112		19,817,112	19,817,112
Purchase of goods and services	5	129,374,465		129,374,465	129,374,465
Routine maintenance – Motor vehicle	6	138,565		138,565	138,565
Other grants and transfers /payments	7	407,869,725		407,869,725	407,869,725
Total payments		557,199,867		557,199,867	557,199,867
Surplus/ (deficit)		2,172,654		2,172,654	2,172,654

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

5. Report of the Independent Auditor on *(the Project)*



**PROJECT NAME: TO REDUCE MALARIA INCIDENCE AND DEATHS BY AT
LEAST 75 PERCENT OF THE 2016 LEVELS BY 2023, WORKING TOWARDS A
MALARIA-FREE KENYA**

IMPLEMENTING ENTITY: THE NATIONAL TREASURY

PROJECT GRANT/CREDIT NUMBER: KEN-M-TNT NO.2064

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE, 2022

*To reduce malaria incidence and deaths by at least 75 percent of the 2016 levels by 2023,
working towards a malaria-free Kenya*
Annual Report and Financial Statements for the financial year ended 30th June, 2022

***To reduce malaria incidence and deaths by at least 75 percent of the 2016 levels by 2023,
working towards a malaria-free Kenya
Annual Report and Financial Statements for the financial year ended 30th June, 2022***

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1. Project Information and Overall Performance

1.1 Name and registered office

Name

The project's official name is **To Reduce Malaria Incidence and Deaths by at least 75 Percent of the 2016 Levels by 2023, Working Towards a Malaria-Free Kenya**

Objective

The key objective of the project is to reduce morbidity and mortality caused by malaria in the various epidemiological zones by two thirds of the 2015 level by 2020,

Address

The project headquarters offices are in Nairobi, Nairobi County, Kenya.

The address of its registered office is:

The address of its registered office is:

The National Treasury

Treasury Building, 11th Floor

Harambee Avenue

P.O Box 30007-00100

Nairobi

Contacts: The following are the project contacts

Telephone: (254) (020) 2252299

E-mail: info@treasury.go.ke

Website: www.treasury.go.ke

Project information and overall performance (continued)

1.2 Project Information

Project Start Date:	The project start date is 01.07.22
Project End Date:	The project end date is 30.06.24
Project Manager:	The project manager is Mr. Stephen I. Muiruri
Project Sponsor:	The project sponsor is Global Fund

1.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the National Treasury.
Project number	
Strategic goals of the project	<p>The strategic goals of the project are as follows:</p> <ul style="list-style-type: none"> (i) To protect 100% of people living in malaria risk areas through access to appropriate malaria preventive interventions by 2023, (ii) To manage 100% of malaria suspected cases according to Kenya Malaria Treatment Guidelines by 2023 (iii) To establish systems for malaria elimination in targeted counties by 2023, (iv) To increase utilization of appropriate malaria interventions in Kenya to at least 80% by 2023. (v) To strengthen malaria surveillance and use of information to improve decision making for program performance, (vi) To provide leadership and management for optimal implementation of malaria interventions at all levels, for the achievement of all objectives by 2023.

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) Provision of long-lasting insecticides treated nets through mass campaign and routine distribution, distribution, implementation of targeted indoor residual spraying for insecticide resistance management and to protect the efficacy of the LLINs, and targeted larval source management for comprehensive and effective vector control, (ii) Prevention of malaria in pregnancy through provision of three or more doses of IPTp-SP during antenatal care, and the training of CHVs and IPTp referral. (iii) Scale-up of access to malaria diagnosis and treatment through provision of ACTs and RDTs, improvement in capacity of healthcare workers, and scale-up of community case management, (iv) Monitoring, evaluation and operational research, including epidemic preparedness and response to improve decision making for program performance (v) Establishment of structures and capacity at the national and county- levels to coordinate and drive implementation of the elimination agenda (vi) Strengthening of malaria social behaviour change structures and efforts for all malaria interventions, including for elimination
Other important background information of the project	The project -----
Current situation that the project was formed to	<p>The project was formed to intervene in the following areas:</p> <ul style="list-style-type: none"> (i) Malaria casde management

***To reduce malaria incidence and deaths by at least 75 percent of the 2016 levels by 2023,
working towards a malaria-free Kenya
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intervene	(ii) Project management (iii) Health Management Information Systems and M&E (iv) Specific malaria prevention interventions (v) Vector control
Project duration	The project started on 1 st July 2021 and is expected to run until 30 th June 2024

Project Information and Overall Performance (Continued)

1.4 Bankers

The following are the bankers for the current year:

(i) PROJECT SPECIAL BANK ACCOUNT

NCBA Bank Ltd

Account No.: 1005429982

(ii) LOCAL ACCOUNT

NCBA Bank Ltd

Harambee Branch

NAIROBI

Account No: 1005363717

1.5 Auditors

The project is audited by the Office of the Auditor General-Kenya

1.6 Roles and Responsibilities

List the different people who will be 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 Julius Muia, PhD, CBS	Principal Secretary National Treasury	PhD,CPA(K),CPS(K)	Accounting Officer
Stephen Muiruri I.	Director, Planning	MA ECONOMETRIC, BA(Econ)	Current Coordinator
Feisal Mohamed A.	Assistant Director	MSc Comparative Political Economy, BSc Financial Mathematics	Deputy Global

To reduce malaria incidence and deaths by at least 75 percent of the 2016 levels by 2023, working towards a malaria-free Kenya

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			Fund Coordinator
Anthony Miiru	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		
Ronald Otsola	Accountant II	BCOM (FINANCE), CPA (K)	In-charge of Examination section

1.7 Funding summary

The Project is for duration of three (3) years from 2021 to 2024 with an approved budget of US\$.64,702,311 (Included in the figure is Covid-19 funds amounting to USD.884,406) equivalent to Kshs.7,973,229,924.80. The Project is being implemented by the National Treasury (Principal Recipient) and National Malaria Control Programme (NMCP) at Ministry of Health. However, we will be reporting on Principal Recipient (NT) funding only 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 June 2022)		Undrawn balance to date	
	Donor currency (A)	Kshs (A')	Donor currency USD (B)	Kshs (B')	Donor currency USD (A)-(B)	Kshs (A)-(B)
(i) Grant						
Global Fund - TNT	40,479,636.00	4,728,021,484.80	1,300,338.91	143,665,670.00	39,179,297.09	4,584,355,814.80
Interest earned				100,632.00		
Transfer from NFM 2				7,736,184.00		
Transfer from KEMSA				310.00		
(ii) Counterpart funds						
Government of Kenya	-	416,000,000.00	-	407,869,725.00		8,130,275.00
Total	40,479,636.00	5,144,021,484.80	1,300,338.91	559,372,521.00	39,179,297.09	4,592,486,089.80

Project information and overall performance (continued)

B. Application of Funds

Application of funds	Amount received to date – (30 th June 2022)		Cumulative amount paid to date – (30 th June 2022)	Unutilised balance to date (30th June 2022)	
	Donor currency	Kshs		Donor currency	Kshs
	(A)	(A')	(B')	(A)-(B)	(A')-(B')
(i) Grant					
Global Fund - TNT	1,300,338.91	143,665,670.00	149,330,142.00	(48,617.90)	(5,664,472.00)
Interest earned		100,632.00			100,632.00
Transfer from NFM 2		7,736,184.00			7,736,184.00
Transfer from KEMSA		310.00			310.00
(i) Counterpart funds					
Government of Kenya		407,869,725.00	407,869,725.00		-
Total	1,300,338.91	559,372,521.00	557,199,867.00	(48,617.90)	2,172,654.00

Project information and overall performance (continued)

1.8 Summary of Overall Project Performance:

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

$$=557,199,867/671,212,074*100=83\%$$

This is same as cumulative since the Programme has just started.

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

The main interventions for malaria control comprise of case management, vector control and other prevention interventions, and surveillance. During the year, the interventions for case management were tracked and reported. Overall, 4.2 million (against a target of 5.0 million) Kenyans with diagnosed with malaria accessed treatment with in public sector health facilities.

- iii) *Comment on value-for-money achievements,*

Grant procurement arrangements require that competitive procurement methods apply, with preference for International Competitive Bidding for major procurements. Further, implementation of programmatic activities is within Government of Kenya systems. Overall, the arrangements ensure efficiency, effectiveness and economy; thus guaranteeing value-for-money.

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

Absorption rate is 83%. This is the first year of the Programme.

- v) *List the implementation challenges and recommended way forward.*

Slow start-up of the newly approved grant.

-Delayed initiation of programmatic activities associated with commencement of GoK financial year 2021/22

The delays call for implementation of catch-up plans in the new year 2022/23.

1.9 Summary of Project Compliance:

- i) *Include significant cases of non-compliance with applicable laws and regulations, and essential external financing agreements/covenants,
There was no 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*

2. Statement of Performance against Project's Predetermined Objectives

Guidance

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) To manage 100% of suspected malaria cases according to the Kenya malaria treatment guidelines by 2023
- b) To strengthen malaria surveillance and use of the information to improve decision-making for programme performance
- c) To protect 100% of people living in malaria risk areas through access to appropriate malaria preventive interventions by 2023
- d) To increase utilization of appropriate malaria interventions in Kenya to at least 80% by 2023
- e) To establish systems for malaria elimination in targeted counties by 2023

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:

To reduce malaria incidence and deaths by at least 75 percent of the 2016 levels by 2023, working towards a malaria-free Kenya Annual Report and Financial Statements for the financial year ended 30th June, 2022

Below we provide the progress on attaining the stated objectives:

Project	Objective	Outcome	Indicator	Performance
KEN-M-TNT (Malaria grant)	To manage 100% of suspected malaria cases according to the Kenya malaria treatment guidelines by 2023	Malaria case management	Proportion of malaria confirmed cases that received first-line antimalarial treatment at public sector health facilities	Indicator recorded a performance of 84% against a target of 98%. Access to treatment was affected by COVID-19 pandemic (4.2 million patients against target of 5.0 million)
KEN-M-TNT (Malaria grant)	To strengthen malaria surveillance and use of the information to improve decision-making for programme performance	Timeliness of reporting	Percentage of submitted monthly reports that are received on time per national guidelines	Performance of 93% against target of 100% was recorded.

*To reduce malaria incidence and deaths by at least 75 percent of the 2016 levels by 2023, working towards a malaria-free Kenya
Annual Report and Financial Statements for the financial year ended 30th June, 2022*

KEN-M-TNT (Malaria grant)	To protect 100% of people living in malaria risk areas through access to appropriate malaria preventive interventions by 2023	Use of LLINs	Proportion of households with at least one insecticide-treated net for every two people and/or sprayed by IRS within the last 12 months	40% households had access to ITN (Source: KMIS 2020). Mass LLIN distribution is planned for 2023/24FY
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3. Environmental and Sustainability reporting

Global Fund Malaria Programme 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-M-TNT (Malaria grant) focus is to reduce malaria incidence and deaths by 75% of 2016 levels by 2023. The grant is based on and aligned with the Kenya Malaria Strategy 2019 – 2023, which provides a framework for guiding responses to the epidemic in Kenya, and is based on lessons learnt from past strategies.

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-

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

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

c) Regulatory impact assessment

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

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.

4. 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 (period) ended on June 30, 2022.

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 (v) Making accounting estimates that are reasonable in the circumstances.

The *Principal Secretary* for the National Treasury and the *Project Coordinator* for *Global Fund Programme* 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/period ended June 30, 2022, and of the Project's financial position as at that date. The *Principal Secretary* for 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 during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project Financial Statements

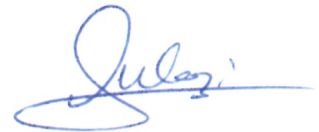
The Project financial statements were approved by the *Principal Secretary* for the Ministry of National Treasury and Planning and the *Project Coordinator* for **Global Fund project** on 30th September, 2022 and signed by them.



.....
Dr. Julius Muia, PhD,
CBS
Principal Secretary



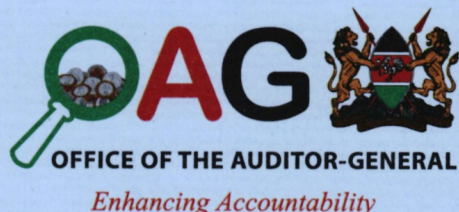
.....
Stephen I. Muiruri
Project Coordinator



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

REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON GLOBAL FUND - TO REDUCE MALARIA INCIDENCE AND DEATHS BY AT LEAST 75 PERCENT OF THE 2016 LEVELS BY 2023, WORKING TOWARDS A MALARIA-FREE KENYA PROGRAM - KEN-M-TNT, GA 2064 FOR THE YEAR ENDED 30 JUNE, 2022 - 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

Qualified Opinion

I have audited the accompanying financial statements of Global Fund - To Reduce Malaria Incidence and Deaths by at least 75 Percent of the 2016 Levels by 2023, Working Towards a Malaria-Free Kenya Program set out on pages 1 to 23, which comprise of the statement of financial assets as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Global Fund - To Reduce Malaria Incidence and Deaths by at least 75 Percent of the 2016 Levels by 2023, Working Towards a Malaria-Free Kenya Program as at 30 June, 2022, 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-M-TNT, GA 2064 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 Qualified Opinion

Unsupported Counterpart Funding Balances

The statement of receipts and payments reflects an amount of Kshs.407,869,725 with respect to transfer from Government entities (Counterpart funding) and a similar amount with respect to other grants and transfers/payments. The amount relates to the Government Counterpart funds drawn from the ledger as expenditure incurred by The National Treasury on behalf of the Program. However, expenditure returns and supporting schedule amounting to Kshs.294,917,241 were provided for audit while supporting expenditure returns and schedule for expenditure amounting to Kshs.112,952,484 were not provided for audit.

In the circumstances, the eligibility and accuracy of the counterpart funding and other grants and transfers/ payments of Kshs.407, 869,725 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Global Fund - To Reduce Malaria Incidence and Deaths by at least 75 Percent of the 2016 Levels by 2023, Working Towards a Malaria-Free Kenya Program Management in accordance with ISSAI 130 on Code of

Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

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

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final total receipts budget of Kshs.671,212,074 against the actual receipts of Kshs.559,372,521 resulting into an under-collection of Kshs.111,839,553 or 17% of the budget. Similarly, the statement reflects budgeted expenditure of Kshs.671,212,074 against the actual expenditure of Kshs.557,199,867 resulting to an under-expenditure of Kshs.114,012,207 or 17% of the budget.

The underfunding and underperformance affected the planned activities and impacted adversely on service delivery to the public.

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 standard requires 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 Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, Programs 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:

Report of the Auditor-General on Global Fund - To Reduce Malaria Incidence and Deaths by at Least 75 Percent of the 2016 Levels by 2023, Working Towards a Malaria-Free Kenya Program - KEN-M-TNT, GA 2064 for the year ended 30 June, 2022 - The National Treasury

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

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


 CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

25 November, 2022

Report of the Auditor-General on Global Fund - To Reduce Malaria Incidence and Deaths by at Least 75 Percent of the 2016 Levels by 2023, Working Towards a Malaria-Free Kenya Program - KEN-M-TNT, GA 2064 for the year ended 30 June, 2022 - The National Treasury

6. Statement of Receipts and Payments for the year ended 30th June 2022.

	Note	Receipts and payments controlled by the entity	2021-2022		Total	Cumulative to-date (From inception)
			Kshs.	Kshs.		
Receipts		Kshs.	Kshs.	Kshs.		Kshs.
Transfer from Government entities	1	407,869,725		407,869,725	407,869,725	
Receipt from KEMSA	1	310		310	310	
Proceeds from domestic and foreign grants	2	143,665,670			143,665,670	
Miscellaneous receipts (Interest)	3	100,632			100,632	
Transfer from NFM 2		7,736,184		7,736,184	7,736,184	
Total receipts		559,372,521		559,372,521	559,372,521	
Payments						
Compensation to employees	4	19,817,112		19,817,112	19,817,112	
Purchase of goods and services	5	129,374,465		129,374,465	129,374,465	
Routine maintenance – Motor vehicle	6	138,565		138,565	138,565	
Other grants and transfers /payments	7	407,869,725		407,869,725	407,869,725	
Total payments		557,199,867		557,199,867	557,199,867	
Surplus/ (deficit)		2,172,654		2,172,654	2,172,654	

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

*To reduce malaria incidence and deaths by at least 75 percent of the 2016 levels by 2023, working towards a malaria-free Kenya
Annual Report and Financial Statements for the financial year ended 30th June, 2022*



.....
Dr. Julius Muia, PhD, CBS
Principal Secretary



.....
Stephen I. Muiruri
Project Coordinator

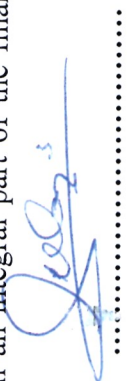


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Michael C. Mukanzi
ICPAK Member No.17538
Project Accountant

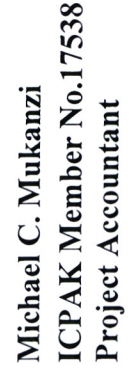
7. Statement of Financial Assets as at 30th June 2022

Description	Note	2021-2022 Kshs
Financial Assets		
Cash and Cash equivalents		
Bank Balances	8.A	2,172,654
Total Cash and Cash equivalents		2,172,654
Total Financial Assets		2,172,654
Net Assets		2,172,654
Represented By		
Fund Balance B/fwd.		-
Surplus/(Deficit) for the Year		2,172,654
Net Financial Position		2,172,654

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2022 and signed by:

.....

 Stephen I. Muiruri

Dr. Julius Muia, PhD, CBS
 Principal Secretary
 Project Coordinator


.....

 Michael C. Mukanzi
 ICPAK Member No.17538
 Project Accountant

8. Statement of Cashflow for the year ended 30th June 2022

Description	Notes	2021-2022
		Kshs
Cashflow from operating activities		
Receipts		
GoK Counterpart Funds	1	407,869,725
Transfer from government entities (KEMSA)	1	310
Proceeds from domestic and foreign grants	2	143,665,670
Miscellaneous receipts	3	100,632
Transfer from NFM 2		7,736,184
Total receipts		559,372,521
Payments		
Compensation of employees	4	19,817,112
Purchase of goods and services	5	129,374,465
Routine maintenance – Motor vehicle	6	138,565
Other grants and transfers	7	407,869,725
Total Payments		557,199,867
Net cash flow from operating activities		2,172,654
Cash and cash equivalent at end of the year	8	2,172,654

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, 2022 and signed by:

*To reduce malaria incidence and deaths by at least 75 percent of the 2016 levels by 2023, working towards a malaria-free Kenya
Annual Report and Financial Statements for the financial year ended 30th June, 2022*



.....
Dr. Julius Muia, PhD, CBS
Principal Secretary



.....
Stephen I. Muiruri
Project Coordinator



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

To reduce malaria incidence and deaths by at least 75 percent of the 2016 levels by 2023, working towards a malaria-free Kenya
Annual Report and Financial Statements for the financial year ended 30th June, 2022

9. Statement of Comparison of Budget and Actual amounts for the year ended 30th June 2022

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						
Transfer from Government entities (KEMSA)				310	(310)	
Proceeds from domestic and foreign grants	358,039,626	(102,827,552)	255,212,074	143,665,670	111,546,404	56
GoK Counterpart Funds	416,000,000	-	416,000,000	407,869,725	8,130,275	98
Miscellaneous receipts (Interest)	-			100,632	(100,632)	
Transfer from NFM 2				7,736,184	(7,736,184)	
Total Receipts	774,039,626	(102,827,552)	671,212,074	559,372,521	111,839,553	
Payments						
Compensation to employees	23,156,944	(2,836,238)	20,320,706	19,817,112	503,594	98
Purchase of goods and services	331,311,606	(97,140,738)	234,170,868	129,374,465	104,796,403	55
Routine maintenance – Motor vehicle	3,571,076	(2,850,576)	720,500	138,565	581,935	
Other grants and transfers (CPF)	416,000,000	-	416,000,000	407,869,725	8,130,275	98
Total Payments	774,039,626	(102,827,552)	671,212,074	557,199,867	114,012,207	
Surplus or Deficit				2,172,654	(2,172,654)	

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


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Dr. Julius Muia, PhD, CBS
Principal Secretary


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Stephen I. Muiruri
Project Coordinator


.....

Michael C. Mukanzi
ICPAK Member No:17538
Project Accountant

10. Significant Accounting Policies

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

10.1 Statement of compliance and basis of preparation

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

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

10.2 Reporting entity

The financial statements are for Malaria Programme 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 .

10.3 Reporting currency

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

10.4 Recognition of receipts

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

i) Transfers from the Exchequer

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

ii) External Assistance

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

Significant Accounting Policies (Continued)

iii) Other receipts

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

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.

10.5 Recognition of payments

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

Significant Accounting Policies (Continued)

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.

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.

10.6 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.

Significant Accounting Policies (Continued)

10.7 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.

10.8 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.

10.9 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.

10.10 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:

Significant Accounting Policies (Continued)

- 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 5 of this financial statement is a register of the contingent liabilities in the year.

10.11 Contingent Assets

Global Fund Unit 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.

10.12 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.

Significant Accounting Policies (Continued)

10.13 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.*

10.14 Third party payments

Included in the receipts and payments, are payments made on its behalf by to third parties in form of loans and grants. These payments do not constitute cash receipts and payments. and are disclosed in the payment to third parties' column in the statement of receipts and payments. During the year, Kshs.0 billion being loan disbursements were received in form of direct payments from third parties.

10.15 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.

Significant Accounting Policies (Continued)

10.16 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.

10.17 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, 2022.

10.18 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*

11. Notes to the Financial Statements

1. Transfers from Government entities (Counterpart Funding)

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

Description	KShs	Cumulative to-date (from inception)
	2021-2022	
<i>Counterpart funding through National Treasury</i>		
Counterpart funds	407,869,725	407,869,725
Total (See Annex 2)	407,869,725	407,869,725
<i>Other transfers from government entities</i>		
Agency (KEMSA)	310.10	310.10
Total	310.10	31.10
Appropriations-in-Aid	-	-
Total	<u>310.10</u>	<u>310.10</u>

Notes to the Financial Statements (Continued)

2. Proceeds From Domestic and Foreign Grants

Name of Donor	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount in Kshs	
						2021-2022 Kshs	2020-2021 Kshs
Grants Received from Multilateral Donors (International Organizations)							
Global Fund	28.09.2021	621,804.00	68,665,816.00			68,665,816.00	-
Global Fund	15.11.2021	487,900.00	53,669,000.00			53,669,000.00	-
Global Fund	28.09.2021	31,090.20	3,497,647.50			3,497,647.50	-
Global Fund	15.11.2021	24,395.00	2,777,370.75			2,777,370.75	
Global Fund - Exchequer	24.12.2021	133,414.59	15,055,836.45			15,055,836.45	
Total		1,298,603.79	143,665,670.70			143,665,670.70	

Notes to the Financial Statements (Continued)

3. Miscellaneous receipts

	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 (Interest)				
Quarter 1	24,307.15		24,307.15	24,307.15
Quarter 2	10,789.65		10,789.65	10,789.65
Quarter 3	49,123.75		49,123.75	49,123.75
Quarter 3	16,410.95		16,410.95	16,410.95
Quarter 4	-		-	-
Total	100,631.50	-	100,631.50	100,631.50

Notes to the Financial Statements (Continued)

4. Compensation to Employees

	2021/2022			Cumulative to-date Kshs
	Payments made by the Entity in Cash Kshs	Payments made by third parties Kshs	Total payments Kshs	
-				
Basic wages of temporary employees – Q1	4,954,278.00		4,954,278.00	4,954,278.00
Basic wages of temporary employees – Q2	4,954,278.00		4,954,278.00	4,954,278.00
Basic wages of temporary employees – Q3	4,954,278.00		4,954,278.00	4,954,278.00
Basic wages of temporary employees – Q4	4,954,278.00		4,954,278.00	4,954,278.00
Total	19,817,112		19,817,112	19,817,112

Notes to the Financial Statements (Continued)

5. Purchase of Goods and Services

	2021/2022			Cumulative to-date Kshs
	Payments made in Cash	Payments made by third parties	Total payments	
	Kshs	Kshs	Kshs	
Domestic travel and subsistence	641,900.00		641,900.00	641,900.00
Hospitality supplies and services	34,051.70		34,051.70	34,051.70
Specialized materials and services	122,334,815.72		122,334,815.72	122,334,815.72
Fuel Oil and Lubricants	23,000.00		23,000.00	23,000.00
Other operating payments – Bank charges	65,678.90		65,678.90	65,678.90
Contracted Professional services	6,275,018.72		6,275,018.72	6,275,018.72
Total	<u>129,374,464.57</u>		<u>129,374,464.57</u>	<u>129,374,464.57</u>

6. Routine Maintenance-Motor Vehicle

	Payments made in Cash	Payments made by third parties	Total payments	Cumulative to-date
	2022-2021			
	Kshs	Kshs	Kshs	Kshs
Counterpart Funding/Payments	138,565		138,565	138,565
Total	138,565		138,565	138,565

Notes to the Financial Statements (Continued)

7. Other Grants, Transfers and Payments

	Payments made in Cash	Payments made by third parties	2022-2021		2020-2021		Cumulative to-date
			Kshs	Kshs	Kshs	Kshs	
Counterpart Funding/Payments	407,869,725			407,869,725			407,869,725
Total	407,869,725			407,869,725			407,869,725

Notes to the Financial Statements (Continued)

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at 30th June 2022 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	2021-2022	2020-2021
	Kshs	Kshs
(i) A/C Name [A/c No.]		
Opening balance	2,766,022.18	
Total amount deposited in the account	14,072,866.35	
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>13,326,218.79</u>	
Closing balance (as per SDA bank account reconciliation attached)	<u>3,512,669.74</u>	

Notes to the Financial Statements (Continued)

Global Fund Malaria Programme has two (2) 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	2021-2022
	Kshs/USD
<u>Foreign Currency Accounts</u>	
NCBA Bank [A/c No.1583580368]	3,512,670
NCBA [A/c No.1583581377]	-
Total Foreign Currency balances	3,512,669.74
<u>Local Currency Accounts</u>	
NCBA Bank [A/c No.1005363717]	2,172,653.95
Total local currency balances	2,172,653.95

To reduce malaria incidence and deaths by at least 75 percent of the 2016 levels by 2023, working towards a malaria-free Kenya Annual Report and Financial Statements for the financial year ended 30th June, 2022


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)
	None			

Since this is a new Grant Funding cycle, there are no prior year audit issues.

Guidance Notes:

1. Use the same reference numbers as contained in the external audit report;
2. Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;
3. Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
4. Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.


Dr. Julius Muia, PhD, CBS
 Principal Secretary


Stephen I. Muiruri
 Project Coordinator

*To reduce malaria incidence and deaths by at least 75 percent of the 2016 levels by 2023, working towards a malaria-free Kenya
Reports and Financial Statements
For the financial year ended 30th June, 2022*

9. Annexes

Annex1 - Variance explanations - Comparative Budget and Actual amounts for FY 2021-2022

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
	a	b	c=a-b	d=b/a %	
Receipts					
Transfer from Government entities		310	(310)		
Proceeds from domestic and foreign grants	255,212,074	143,665,670	111,546,404	56	Since it is the start of the Grant, there are delays in procurement
GoK Counterpart Funding	416,000,000	407,869,725	8,130,275	98	
Miscellaneous receipts (Interest)		100,632	(100,632)		
Transfer from NFM 2		7,736,184	(7,736,184)		
Total Receipts	671,212,074	559,372,521	125,850,755	83	
Payments					
Compensation of employees	20,320,706	19,817,112	503,594	98	
Purchase of goods and services	234,170,868	129,374,465	104,796,403	55	Since it is the start of the Grant, there are delays in procurement

*To reduce malaria incidence and deaths by at least 75 percent of the 2016 levels by 2023, working towards a malaria-free Kenya
Annual Report and Financial Statements for the financial year ended 30th June, 2022*

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
Other grants and transfers	416,000,000	407,869,725	8,130,275	98	
Total payments	774,039,626	557,199,867	120,287,226		

*To reduce malaria incidence and deaths by at least 75 percent of the 2016 levels by 2023, working towards a malaria-free Kenya
Annual Report and Financial Statements for the financial year ended 30th June, 2022*

- i. Bank Reconciliations statement as at 30th June 2022
- ii. Board of Survey Report
- iii. Special Deposit Account(s) reconciliation statement(s)
- iv. GOK IFMIS comparison Trial Balance

THE NATIONAL TREASURY
GLOBAL FUND PROGRAM
MALARIA GRANT NO. KEN-M-TNT

Financial Statements cash basis and commitments reconciliation template

Guiding note

The Financial statements included in Figure 1 here below, represent an illustrative financial statement which the Principal Recipients are expected to provide to their auditors for the Special Purpose Grant Financial Statements audit.

Mandatory statements

All statements as required by the Auditing Guidelines and the Terms of reference **must** be provided to the auditors by the Principal Recipients for them to carry out their work appropriately, namely:

- i. The format of the "Income and Expenditures statement" in Figure 1 is mandatory and **must** be used by all Principal Recipients;
- ii. Similarly, notes providing specific information on the accounting principles used in the preparation of the Financial Statements are **mandatory**;
- iii. Supplemental schedule of commitments (**Note 9**) **must** be provided and audited;
- iv. The different tables on SRs advances (**Notes 11**) and Fixed assets (**Note 12**) must be provided.

Other notes

The notes to the financial statements are integral parts of the financial statements. The Principal Recipient must ensure that notes are provided wherever they would provide additional information to the stakeholder's understanding of the financial statements. The following could be cases where a note to the financial statements would be expected: material amount, significant change from previous year, significant variance with the budget, etc.

Notes to the financial statements

All amounts are in US\$

Note 1: Basis of accounting

The Financial Statements are prepared on a cash receipts and disbursements basis. A column on commitments or outstanding payables has been added as required by the Auditing guidelines.

Note 2: Disbursements/Receipts

Receipts comprises amounts advanced and reimbursed by the Global Fund under the grant agreement during the period [July 1, 2021 to June 30, 2022] 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 United States dollars (US\$).

Note 4:

Transactions in KES are translated to US dollars at the 3 months weighted average exchange rate for each quarter. For the purpose of this report, balances denominated in KES have been translated to US dollars based on the CBK exchange rate as at 30.06.2022.

Note 5: Receipts from Global Fund

Start Date		7/1/2021		7/1/2021
End Date		6/30/2022		6/30/2022
Period		Current period US\$	Prior period US\$	Cumulative US\$
Description	Date	Amount		Amount
Disbursement 1	16.08.2021	4,208,135.25	-	4,208,135.25
Disbursement 2	30.11.2021	1,627,941.65	-	1,627,941.65
Disbursement 3	07.03.2022	3,586,409.10	-	3,586,409.40
Total		9,422,486.30	-	9,422,486.30

Note 6: Human Resources

This represents salaries and other staff related costs for the principal recipients and various SRs.

Note 7: Cash balances

Item Description	Amount US\$
PR Special Offshore Account	3,512,669.74
PR interest	669,395.13
PR Local Account (KES)	22,302.16
Uncleared cheques	(4,012.40)
Advances	-
Cash in Transit	85,950.00
Unexplained difference	(304.58)
Net sources of Grant Funds	4,286,000.05

Note 8: Sub-recipient advances

	NMCP
Unliquidated advances (prior year)	0
Add advances from PR (current year)	5,104,918
Transfers from NFM2	
Less SR justified advances	5,116,445
	-11,526
	=====

Note 9: Commitments at 01.07.2021

	-
Paid in current year	-
Outstanding from previous year	-
Commitments 2022	1,874,791.62
Total commitments at 30.06.2022	1,874,791.62

KEN - M - TNT - 1546
MALABIA NEW GRANT
NFM 3

F.O. 51

KENYA

REPUBLIC OF

Date:.....

Report of the Board of Survey on the Cash and Bank Balances of GLOBAL FUND PROGRAM
as at the close of business on 30/6/202....

The Board consisting of - (Names and official titles)

CHAIRPERSON: EVANS K MWIGAI MUIGAI

MEMBER: EMILY G. NJEMI

MEMBER: GEORGE G. NQIGI

Assembled at the office of GLOBAL FUND at 8.00 a.m. on
01/07/202..., and the following cash was produced: -

Notes	Ksh. <u>NIL</u>
Silver	Ksh. <u>NIL</u>
Cheques (as per details on reverse)	Ksh. <u>NIL</u>
Total	Ksh. <u>NIL</u>

It was observed that cheques amounting to Ksh 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 30/06/202....

Cash on hand	Ksh- <u>NIL</u>
Bank Balance	Ksh- <u>2,172,653.95</u>
Total	Ksh- <u>2,172,653.95</u>

The Bank certificate of Balance showed a sum of Ksh. 2,627,977.20 standing to the credit of the account on 30/06/202....

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.

Chairperson

Evans K Mwigai Muigai

Emily G. Njemi

George G. Nqigi

Members of the Board



23rd September, 2022

Global Fund Co ordinator,
The National Treasury
Harambee Avenue,
P.O. BOX 30007 - 00100,
Nairobi

Dear Sir,

RE: CONFIRMATION OF CURRENT ACCOUNT BALANCE AS AT 30TH JUNE 2022

We refer to your letter dated 23rd September, 2022 requesting us to furnish you with the current account balance as at 30th June 2022 and reply as follows;

ACCOUNT NAME	ACCOUNT NUMBER	BALANCE AS AT 30 TH JUNE 2018 (KES)
Principal Recipient Global Fund Grants - Revenue	1937110111	3,979,501.29 CR.
Malaria Grant No. KEN-M-TNT, GA 1546	1937110127	2,624,151.95 CR.

Yours faithfully,

NCBA BANK LIMITED

AUTHORISED SIGNATORY

AUTHORISED SIGNATORY

NCBA Centre
Mara and Ragati Road, Upper Hill
P. O. Box 44599-00100, Nairobi, Kenya
Tel: +254 20 2884444
Mobile: +254 711 056444/+254 732 156444
Email: contact@ncbagroup.com

ncbagroup.com

NCBA BANK KENYA PLC

NCBA Bank Kenya PLC is a subsidiary of NCBA Group PLC. NCBA Bank Kenya PLC is regulated by the Central Bank of Kenya

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KEN - M - TNT - 1546
MALARIA NEW GRANT
NFM 3

F.O. 51

KENYA

REPUBLIC OF

Date:.....

Report of the Board of Survey on the Cash and Bank Balances of GLOBAL FUND PROGRAM
as at the close of business on 30/6/202....

The Board consisting of - (Names and official titles)

CHAIRPERSON: EVANIS K MWIGAI MUIGAI

MEMBER: EMILY G. NJEMI

MEMBER: GEORGE G. NQAI

Assembled at the office of GLOBAL FUND at 8.00 a.m. on
01/07/202., and the following cash was produced: -

Notes ----- Ksh. NIL

Silver ----- Ksh. NIL

Cheques (as per details on reverse) ----- Ksh. NIL

Total----- Ksh. NIL

It was observed that cheques amounting to Ksh. 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 30/06/202....

Cash on hand..... Ksh- NIL

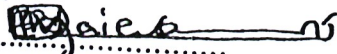
Bank Balance..... Ksh- 2,172,653.95

Total..... Ksh- 2,172,653.95

The Bank certificate of Balance showed a sum of Ksh. 2,627,917.20 Standing to the credit
of the account on 30/06/202.....

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.

Chairperson





Members of the Board



23rd September, 2022

Global Fund Co ordinator,
The National Treasury
Harambee Avenue,
P.O. BOX 30007 - 00100,
Nairobi

Dear Sir,

RE: CONFIRMATION OF CURRENT ACCOUNT BALANCE AS AT 30TH JUNE 2022

We refer to your letter dated 23rd September, 2022 requesting us to furnish you with the current account balance as at 30th June 2022 and reply as follows;

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Principal Recipient Global Fund Grants - Revenue	1937110111	3,979,501.29 CR.
Malaria Grant No. KEN-M-TNT, GA 1546	1937110127	2,624,151.95 CR.

Yours faithfully,

NCBA BANK LIMITED

AUTHORISED SIGNATORY

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Mara and Ragati Road, Upper Hill
P. O. Box 44599-00100, Nairobi, Kenya
Tel: +254 20 2884444
Mobile: +254 711 056444/+254 732 156444
Email: contact@ncbagroup.com

ncbagroup.com

NCBA BANK KENYA PLC

NCBA Bank Kenya PLC is a subsidiary of NCBA Group PLC. NCBA Bank Kenya PLC is regulated by the Central Bank of Kenya

SPECIAL ACCOUNT STATEMENT

For period ending	30TH JUNE, 2022
Account No.	1583580368
Depository Bank	NIC BANK NAIROBI
Address	NIC HOUSE BRANCH, MASABA RD, NAIROBI.
Related Loan	MALARIA GRANT KEN-M-TNT GA1546-MAIN
Credit Agreement	NO. 4568-KE
Currency	USD

Account Activity

Beginning balance of 1ST July, 2021 as per C.B.K. Ledger Account	2,766,022.18
---	---------------------

Add:

Total Amount deposited by ADB	14,072,866.35
-------------------------------	----------------------

Total Interest earnings if deposited in account

Total amount refunded to cover ineligible expenditure

Deduct:

Total amount withdrawn	13,326,218.79
------------------------	----------------------

Total service charges if not included above in amount withdrawn

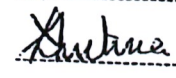
Ending balance on 30th June, 2022	3,512,669.74
-----------------------------------	---------------------

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE: 

DATE: **14-07-2022**

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE: 

DATE: **19-08-2022**

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June, 2022 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

Results 1 - 36 of 36

Run Date: 14/07/2022
 CENTRAL BANK OF KENYA
 BANKI KUU YA KENYA
 P.O. BOX 6000-0200
 NAIROBI

Run Time: 07:55:53

STATEMENT OF ACCOUNT

PAGE NO: 1

ACCOUNT NUMBER: 1000375086

ACCOUNT TITLE: MALARIA GRANT KEN-M-TNT GA1546-MAIN
 30/06/2022

STATEMENT PERIOD: From 01/07/2021 To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT	CREDIT BALANCE
OPENING BAL :			-2,766,022.18			
1		Value Date	Reference.No	Debit	Credit	Balance
2	08/07/2021	FT21187F486D	PA 126100	0.00	106,875.00	
3	08/07/2021	FT21187QG9M1	PA 126091	0.00	5,343.75	-2659147.18
4	09/08/2021	FT212215K6SK	FUNDING	-4,632,542.79	0.00	-2653803.43
5	17/08/2021	FT2122985JTX	FUNDING	-4,208,135.25	0.00	-7286346.22
6	15/09/2021	FT21257IH9Z1	PA126249	0.00	6,320,600.50	-11494481.47
7	15/09/2021	FT212571J5Y2	PA126250	0.00	316,030.03	-5173880.97
8	15/09/2021	FT212579LWH9	PA127253	0.00	5,625.00	-4857850.94
9	15/09/2021	FT21257DMNBX	PA127254	0.00	281.25	-4852225.94
10	14/10/2021	FT21285J0DZT	PA127281	0.00	621,804.00	-4851944.69
11	14/10/2021	FT21285L52YZ	PA127282	0.00	31,090.20	-4230140.69
12	18/11/2021	FT21322CX53Q	FUNDING	-17,776.35	0.00	-4199050.49
13	18/11/2021	FT21322ZMKQP	FUNDING	-60.91	0.00	-4216826.84
14	01/12/2021	FT21335Y4142	FUNDING	-1,627,941.65	0.00	-4216887.75
15	08/12/2021	FT21342DQT8W	FUNDING	-7,193.17	0.00	-5844829.4
16	08/12/2021	FT21342P3KCX	FUNDING	-7,848.32	0.00	-5852022.57
17	17/12/2021	FT21350H6GMN	PA127620	0.00	2,000,000.00	-5852970.89
18	17/12/2021	FT21350HPTH0	PA127623	0.00	133,414.59	-5859870.89
19	20/12/2021	FT2135176YH5	PA127624	0.00	487,900.00	-3726456.7
20	20/12/2021	FT21351VK8X8	PA127629	0.00	24,395.00	-3238536.3
21	23/12/2021	FT213553BYYM	PA127638	0.00	13,826.41	-3214161.3
22	23/12/2021	FT2135547523	PA127636	0.00	11,138.20	-3200334.89
23	23/12/2021	FT21355G0G1T	PA127637	0.00	8,883.98	-3189196.69
24	23/12/2021	FT21355GV4X8	PA127639	0.00	7,616.60	-3180312.71
25	23/12/2021	FT21355R4LBR	PA127640	0.00	9,510.02	-3172696.11
26	24/12/2021	FT213585T19G	FUNDING	-7,180.09	0.00	-3163186.09
27	30/12/2021	FT213632LMDX	PA127659	0.00	6,969.51	-3170366.18
28	30/12/2021	FT21363ZMSGZ	PA127658	0.00	8,520.04	-3163396.67
29	11/01/2022	FT2201082R6T	PA127664	0.00	932,390.00	-3154876.63
30	11/01/2022	FT22010KHLZ9	PA127661	0.00	8,397.12	-2222486.63
31	11/01/2022	FT22010VPCNZ	PA127663	0.00	7,129.45	-2214089.51
32	20/01/2022	FT2202068LY5	REV FT21342DQT8W	0.00	7,193.17	-2206960.06
33	20/01/2022	FT22020QQQGW	REV FT21342P3KCX	0.00	7,848.32	-2199766.89
34	20/01/2022	FT22020YQKCV	REV FT213585T19G	0.00	7,180.09	-2191918.57
35	08/03/2022	FT22067423PC	FUNDING	-3,586,409.40	0.00	-2184738.48
36	31/03/2022	FT22090RS7H9	PA127946	0.00	2,172,528.14	-5771147.88
	21/06/2022	FT2216834DB3	PA127982	0.00	85,950.00	-3598619.74
						-3512669.74

END OF ACCOUNT STATEMENT

CLOSING BALANCE: -3512669.74

Favourites

TAM E STMT.OF ACCT EPRM

More Options
Clear Selection Find

Account equals 1000375086

Statement From equals 20210701

Statement To equals 20220630

TAM E STMT.OF ACCT EPRM

CENTRAL BANK OF KENYA - RECONCILIATION

OFF-SHORE A/C NO: 1005429982

STATEMENT AS AT: 30.06.2022

DETAILS

G.L A/C NO: 1000375086

1. BALANCE AS PER OFFSHORE STATEMENT:

CURRENCY
USD

AMOUNTS

3,512,669.74

MALARIA GRANT KEN-M-TNT GA1546-MAIN

REMARKS

ACTION TAKEN

2. ADD DEBITS NOT IN NRB

3. LESS CREDITS NOT IN NRB

4. ADD DEBITS NOT IN OFFSHORE

5. LESS CREDITS NOT IN OFFSHORE

6. BALANCE AS PER CBK LEDGER

(3,512,669.74)

3,512,669.74

Prepared By: SIMIYU T.K. Checked by: [Signature]

Approved By: [Signature]

Date: 01.07.2022 Date: 1/7/2022

Date: 4/7/2022

NCBA

MALARIA NFM 3 TRIAL BALANCE FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2022

	DR	CR
	NFM 3	
	DR(KSHS)	CR(KSHS)
Balance b/f		
Contractual employees	19,817,112.00	
Accommodation	641,900.00	
Catering services	34,051.70	
Medical drugs	68,665,815.72	
dressing and other non pharmaceutical medical items		
Laboratory Materials, Supplies and Small Equipment	53,669,000.00	
Fuel oil and lubricants	23,000.00	
Contracted Professional services	6,275,018.25	
Bank charges	65,678.90	
Interest earning		100,631.50
Maintenance expenses - Motor vehicle	138,565.01	
Transfer from KEMSA		310.10
Proceeds from domestic and foreign grants		143,665,670.42
GoK Counterpart funding	294,917,242.00	407,869,725.00
GoK Counterpart funding (Unsupported expenditure)	112,952,483.00	
Transfer to NFM 3		
Transfer from NFM 2		7,736,184.00
Balance C/D	2,172,653.95	
TOTAL	559,372,520.53	559,372,521.02