

REPUBLIC OF KENYA



Enhancing Accountability



REPORT

OF

	
THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 03 DEC 2024	DAY: Tuesday
TABLED BY:	Hon. Kimani Ichunguwa (Leader of the Majority Party)
CLERK AT THE TABLE:	Anastacia

THE AUDITOR-GENERAL

ON

**COVID-19 HEALTH EMERGENCY RESPONSE
PROJECT GRANT/CREDIT NO.6598-KE**

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

MINISTRY OF HEALTH



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

25 OCT 2024

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PROJECT NAME: COVID-19 HEALTH EMERGENCY RESPONSE PROJECT

IMPLEMENTING ENTITY: MINISTRY OF HEALTH

PROJECT GRANT/CREDIT NUMBER: 6598-KE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2024

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



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1. Acronyms and Definition of Terms

AF	Additional Financing
CBK	Central Bank of Kenya
CHERP	Covid-19 Health Emergency Response Project
Comparative FY	Financial year preceding the current financial year
GBV	Gender Based Violence
ICPAK	Institute of Certified Public Accountants of Kenya
IFMIS	Integrated Financial Management System
IMF	International Monetary Fund
IPSAS	International Public Sector Accounting Standards
MOH	Ministry of Health
MTR	Mid Term Review
NT	National Treasury
PFM	Public Finance Management.
PSASB	Public Sector Accounting Standards Board
WB	World Bank

2. Project Information and Overall Performance

2.1 Name and registered office

Name

The project's official name is Covid-19 Health Emergency Response Project.

Objective

The key objective of the project is to prevent, detect and respond to the threat posed by COVID-19 and strengthen national systems for public health preparedness.

Address

The project headquarters offices are in Nairobi City, Nairobi County, Kenya. The address of its registered office is:

Ministry of Health

Afya House

Cathedral Road

P.O Box 30016-00100

Nairobi

Contacts: The following are the project contacts

P.O. Box: 30016-00100

Telephone: +254-20-2717077

E-mail: ps.medical@health.go.ke

Website: www.health.go.ke

Project information and overall performance (continued)

2.2 Project Information

Project Start Date:	31 March 2020
Project End Date:	31 March 2025
Project Coordinator:	Dr. Anne Ng'ang'a
Project Sponsor:	World Bank

2.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the Ministry of Health.
Project number	6598-KE
Strategic goals of the project	The strategic goals of the project are as follows: (i) To prevent, detect and respond to the threat posed by COVID-19 (ii) To strengthen national systems for public health preparedness
Summary of Project Strategies for achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) Improve the availability of supplies and equipment needed to respond to COVID-19 and other public health emergencies and (ii) Strengthen the capacity of the (Ministry of Health) MoH to provide timely medical diagnosis for COVID-19 patients. (iii) Strengthening response and build capacity of key stakeholders including health workers and communities (iv) Strengthening the health systems capacity to effectively provide Infection Prevention and Control (IPC) and case management of COVID-19 cases.

	(v) Ensure the safe management of waste generated by laboratory and medical activities. (vi) Ensure there is a two- way communication between the Government and the population (vii) Strengthening the capacity of the Kenya National Blood Transfusion Service (KNBTS) to provide safe blood and blood products. Blood is core to all clinical aspects of health systems. (viii) Supporting implementation, by covering finance costs associated with the Project coordination, activities for program implementation and monitoring, and to strengthen management capacity (ix) Improve the capacity and quality of GBV response services for survivors in targeted counties, with focus on health systems strengthening.
Other important background information of the project	The Project is aligned with World Bank Group (WBG) strategic priorities, particularly the WBG's mission to end extreme poverty and boost shared prosperity. The Project is focused on preparedness and response, which are critical to achieving UHC. It is aligned with the World Bank's support for national plans and global commitments to strengthen health security through three key actions under preparedness: (i) improving national preparedness plans including organizational structure of the Government; (ii) promoting adherence to the IHR; and (iii) utilizing international framework for monitoring and evaluation (M&E) of IHR. The Project is aligned with the Country Partnership Strategy (CPS) FY 2014-2020 (Report No. 87024-KE). Improved social service delivery for vulnerable groups, particularly women, is a key outcome of Domain Two (Protection and Potential); and better provision of health and sanitation services by counties is a key output of Domain Three. The Project complements the World Bank is ongoing: (i) technical assistance to pandemic preparedness; and (ii) the Transforming Health Systems for Universal Care Project (THS-UCP – P152394) (Report No. PAD1694) which includes a Contingency Emergency Response Component (CERC) (US\$10 million) that was triggered to co-finance the National COVID-19 Contingency Plan. The Project is also aligned to the Kenya Health Sector Strategic and Investment Plan III, which includes disease surveillance and information as a key investment priority.

	Description The COVID-19 financing for the Project will be provided through the WBG COVID-19 Fast Track Facility, as part of a Global COVID-19 Multiphase Programmatic Approach (MPA) Program, designed to assist countries to prevent, detect and respond to the threat posed by COVID-19 and strengthen national systems for public health preparedness. The amount allocated to Kenya under the Fast Track Facility is based on criteria for each country taking into consideration key factors such as population size, GDP per capita, and other selected criteria.
Areas that the project was formed to intervene	The project was formed to intervene in the following areas: (i) Medical Supplies and Equipment (ii) Response, Capacity Building and Training (iii) Quarantine, Isolation and Treatment Centres (iv) Medical Waste Management (v) Community Discussions and Information Outreach (vi) Availability of Safe Blood and Blood Products (vii) Project operations (viii) Improving Quality and Capacity for Gender-Based Violence Response
Project duration	The project started on 31st March 2020 and is expected to run until 31st March 2025

Project Information and Overall Performance (Continued)

2.4 Bankers

The following are the bankers for the project:

(i) Central Bank of Kenya

Haile Selassie Avenue

P.O Box 60000-00200

Nairobi

2.5 Independent Auditor

The project is audited by the

Office of the Auditor General

Anniversary Towers

P.O Box 30084 – 00100

Nairobi

2.6 Roles and Responsibilities

No	Names	Title designation	Key qualification	Responsibilities
1	Dr. Anne Ng'ang'a	Project Lead	MSc. Health Systems Management, BDS	Senior Dental Specialist
2	Dr. Jamlick Karumbi	Deputy Project Manager	MSc. Epidemiology; Bpharm	Senior Deputy Chief Pharmacist
3	Dr. Salim Hussein	Communication and Community engagement	MSc. Public Health System Management and Application	Deputy Director of Medical Services
4	Dr. Maureen Kimani	Communication and Community engagement	Master's Degree in Community Health	Assistant Director of Medical Services
5	Mr. Japheth Athanasio	Monitoring and Evaluation	MSc. Health Systems Management & Application (Health Systems specialist), Bsc. Public health, Dip. CMed	Assistant Deputy Clinical Officer

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6	CPA Lawrence Mwenda	Project Accountant	Msc. Finance, BCOM, CPA(K),	Principal Accountant
7	Ms. Ruth Ngure	Supply Chain Management Services	Degree in supply chain management	Supply Chain Management Officer
8	Mr. Felix Mulati	Budget & Budgetary Execution	B.com (Finance)	Finance Officer II
9	Ms. Lily Kirui	Medical Supplies and Equipment	MSc, Epidemiology & Lab Management	Principal Medical Laboratory Technologist
10	Ms. Catherine Ahonge	Training and surveillance	MSc. Public Health Bsc. Project Planning and Management- Social services and Health	Senior Nursing officer
11	Mr. Lolem Bosco	Medical waste management	Bsc. Environmental Health	Senior Public Health Officer
12	Ms. Alice Mbui	Blood and Blood products	Higher National Diploma in Medical Laboratory Sciences	Principal Medical Laboratory Technologist II
13	Ms. Jacqueline Ressa Mbala	Social Safeguards	BA Psychology and Sociology	Registered Clinical Officer
14	Mr. Allan Govoga	Social Safeguards	Bsc. In Health Systems	Principal Clinical Officer II
15	Ms. Drusilla Wairimu Ruhui	Internal Audit	MSc. Finance, CPA (K)	Senior Internal Auditor
16	Dr. Rose Wafula	GBV quality improvement	Masters in International. & M. Public Health	Deputy Director of Medical Services
17	Ms. Doras Katampoi	Office Admin	Dip. Office management,	Senior Assistant Office Admin
18	Ms. Anne Marimbet	Monitoring & Evaluation	Higher National Diploma in Health systems Management	Principal Orthopedic Technology
19	Mr. Stewart Mwangi	Accountant	CPA (2)	Senior Accountant I

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20	Ms. Lucy Njeru	Comp-2 HR	Dip. Records management	Clerical Officer
21	Anne Jeptoo Kibichii	Accountant	B. Com, CPA (K)	senior Accountant II
22	Ms. Evelyn Wachuka	Procurement-KEMSA	Bsc Microbiology, Certified chartered Institute of procurement purchasing & Supply chain	Procurement Officer
23	Daniel Cheboi	Project driver	Driver	Transport Officer

2.7 Funding summary

The Project is for a duration of 5 years from 2020 to 2025 with an approved budget of EUR 199,650,683 (use donor currency) equivalent to Kshs 33,939,077,881 as highlighted in the table below:

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Project information and overall performance (continued)

Below is the funding summary:

A. Source of Funds

Source of funds	Donor Commitment		Amount received to date – (30 th June 2024)		Undrawn balance to date	
	EUR	Kshs	Donor currency EUR	Kshs	Donor currency EUR	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A') - (B')
(i) Grant						
World Bank (PEF)	2,997,602	300,000,000	2,997,602	299,947,088	441	52,912
World Bank (DANIDA)	2,653,081	440,000,000	1,721,827	285,143,194	931,254	154,856,806
	5,650,683	740,000,000	4,719,429	585,090,282	931,695	154,909,718
(ii) Loan						
Loan from Development partners (Direct Payments)	0	0	0	1,238,937,696	0	0
World Bank Parent Funding	45,500,000	7,182,504,550	20,000,000	2,402,463,260	25,481,400	4,780,041,290
World Bank Additional Financing I	41,800,000	7,182,504,550	20,000,000	1,315,515,360	21,800,000	4,442,360,710
World Bank Additional Financing II	106,700,000	18,674,811,830	6,512,240	800,311,701	100,187,760	17,874,500,129
	194,000,000	33,039,820,930	46,512,240	7,181,856,497	147,469,160	27,096,902,129
Counterpart funds	0	100,000,000	0	0	0	100,000,000
Mass Vaccination Refund	0	59,256,951	0	59,256,951	0	0
Grand Total	199,650,683	33,939,077,881	51,231,669	7,826,203,730	148,400,414	27,351,811,847

B. Application of Funds

Application of funds	Amount received to date – (30 th June 2024)		Cumulative amount paid to date – (30 th June 2024)		Unutilised balance to date (30 th June 2024)	
	<i>Donor currency</i>	<i>Kshs</i>	<i>Donor currency</i>	<i>Kshs</i>	<i>Donor currency</i>	<i>Kshs</i>
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
(i) Grant						
World Bank Grant (PEF)	2,997,602	299,947,088	2,997,602	299,947,088	441	52,912
World Bank Grant (DANIDA)	1,721,827	285,143,194	1,721,827	285,143,194	931,254	154,856,806
	4,719,429	585,090,282	4,719,429	585,090,282	931,695	154,909,718
(ii) Loan						
World Bank Loan AIA (Direct payments)	0	1,238,937,696	0	1,238,937,696	0	0
World Bank Loan Revenue	46,512,240	5,942,918,801	46,512,240	5,161,906,106	0	781,012,695
	46,512,240	7,181,856,497	46,512,240	6,400,843,802	0	781,012,695
(iii) Counterpart funds	0	0	0	300,000,000	0	0
(iv) Mass Vaccination Refund	0	59,256,951	0	0	0	59,256,951
Grand Total	51,231,669	7,826,203,730		7,285,934,082		

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,*

Then 2023-2024 approved work plan that formed the budget is Ksh. 3,900,000,000 There was a Mid-Term Review (MTR) support mission by the World Bank that was undertaken in November 2023 and December 2023 that led to a reviewed post MTR workplan that was approved in January 2023 worth **Ksh. 4,200,000,000.**

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

Some of the activities, which were undertaken, are as follows;

Component 1. Medical supplies and equipment

- i. Procurement and distribution of 100,000 PCR extraction kits for COVID testing.
- ii. Procurement and distribution of lab equipment to support testing in 11 laboratories across the country. (11 each of waterbaths, Microcentrifuge, Biosafety Cabinets II and 4 Freezers).
- iii. Procurement and distribution of 432,000 litres of medical oxygen for use in five high volume hospitals
- iv. Medical gases piping and oxygen accessories for 11 select health facilities across the country.
- v. Procurement and distribution of seven more oxygen tanks availed to counties (7 oxygen tanks to 7 Health facilities)

Component 2: Response, capacity building and training

- i. Leasing of 8 ambulances (five basic life support and three advanced cardiac life support) for six months to November 2021. These were used in Nairobi, Mombasa, Kiambu and Busia Counties to help with evacuation of patients.
- ii. Renewal of contracts for 477 health care workers to help with COVID management. They have been deployed to various testing labs, ports of entry and national health facilities. Currently, 32 staff; 16 psychologists and 16 medical social workers are under renewed contract which is expected to end in August 2023. The contract shall be closed at end of period
- iii. Training of 34 laboratory officers on PCR testing in 9 counties and 392 lab officers on biosafety and biosecurity across 14 select counties.
- iv. Training of 350 health care workers on mental health first aid across 10 select counties.
- v. Support to establish the National Public Health Institute
- vi. Supported KTTA, to procure 65 capacity staff for 18 months from December 2022

Component 3: Quarantine, Isolation and treatment centres.

- i. Renovation works at Mama Lucy hospital infectious disease unit finalized and works confirmed to be satisfactory on 21st February 2023.
- ii. Procurement of assorted equipment to support Mama Lucy and Kenyatta University Teaching, Research and Referral Hospital's infectious disease units.
- iii. Renovations works for KUTRRH are ongoing, commenced on 8th February 2023.

Component 4: Medical Waste Management

- i. Procurement of a consultancy firm (Devlink) to undertake environmental and social impact assessments for the waste management equipment that are to be procured and installed in select health facilities. The firm is still undertaking the work.
- ii. Training of 67 health workers (training of trainers) from 17 counties and 6 ports of entry on Infection Control, Health Care Waste and Environment Management. These trainers will train facility-based waste equipment operators once they equipment are procured and installed.
- iii. The project is to support 12 health facilities with 11 new waste treatment equipment and operationalize the KUTRRH incinerator, where all required specifications, designs, and BQs for all the 12-waste treatment equipment have been finalized.
- iv. The approval to procure the 11 WTE, 6 microwaves, 5 incinerators and operationalization of the KUTRRH incinerator was approved by the MOH accounting officer on the 16th of March 2023, WB procurement approved the procurement on STEP platform on 8th June, 2023 and advertisement to tender is scheduled for 14th June, 2023

Environmental and Social Impact Assessment (ESIAs):

- v. 12 Environmental and social impact assessments reports cleared by PMT and WB
- vi. 11 of the ESIA reports have successfully been disclosed in MOH website (<https://www.health.go.ke/esia-reports>)
- vii. NEMA has so far processed 2 ESIA reports and issued licenses. This one is for KUTRRH including giving no objection on the change of wards from Nile and Zambezi to Tana and Athi wards on 8th June 2023. The other ESIA report that has so far been processed by NEMA is for Gatundu Hospital.
- viii. The remaining 10 ESIA reports are at various stages of processing with NEMA.

Component 5: Community engagement and communications

- i. Continued public relations and communications activity on COVID-19 related activities by the consultancy firm. The contract ended in June 2022.
- ii. Three knowledge, attitude, and practice (KAP) surveys were undertaken across the country on COVID. 1 immersion exercise conducted. The findings have informed the planning of the Ministry on COVID response.
- iii. Setting up of a call centre within the Ministry to help in communications and health promotion activities.
- iv. Development of various IEC materials developed and disseminated through various social media platforms.

Component 6: Availability of Safe Blood and Blood Products

- i. Development of strategic plan for Kenya Blood Transfusion and Transplant Service.
- ii. Review and launch of various guidelines (Kenya Standards for blood transfusion services, Guidelines for appropriate use of blood & blood products, Cold Chain Manual, Hemovigilance Manual and Standards for set-up of blood establishments) for blood transfusion service.
- iii. renovation of 3 regional blood transfusion centers, 6 cold rooms, 5 incinerators and repair of 7 generators to enhance service delivery.
- iv. Procurement of 10 customized vehicles for use in blood drives by satellite sites and 2 refrigerated vehicles for service delivery.
- v. Procurement of blood processing equipment (Manual and automated component expressors).

- vi. Supported the Blood Transfusion service to host the inaugural Damu-Ke conference (28th to 30th June 2022) where the Blood Management and Information System (BMIS) was launched.
- vii. Contract to procure services for recruitment and retention of 100,000 blood donors is being implemented.
- viii. 57 individual consultants procured on contract basis to support key functions at KTTA
- ix. The system on Blood Banking information management has been developed.
 - a. ICT equipment including laptops (135), printers (96), desktop computers (100) UPS (22), bar code scanners (190) and printers (22), have been procured and distributed to the Regional blood transfusion centers and satellite centers
 - b. Deployment of the system has been done at the 6 Regional blood transfusion centers, and at 25 satellites centres
 - c. Wireless internet has been installed in 40 facilities (RBTCs and Satellites)
 - d. Staff in 25 facilities (RBTCs and Satellites) have been trained on use of Blood Banking Information Management system (Damu Ke) and have subsequently implemented its use.
 - e. County leadership (CDH & CECM) Sensitized on use of Damu Ke at the respective county referral hospitals

Component 7: Project implementation and monitoring

- i. Support supervisory, assessment & monitoring of surge capacity staff recruited under by the project.
- ii. 5 quarterly Continuous assessments have been done cumulatively since project inception.
- iii. Quality-of-care case management assessment using computer tablets in 24 designated COVID-19 public treatment health facilities was done and reports and policy brief developed
- iv. Preparation and guide in 6 World Bank Missions and 1 Mid Term Review in November 2023
- v. Training of focal person in select counties on Grievance Redress Mechanisms and social safeguards for the project.
- vi. Procurement of laptops, mobile phones and office equipment for the project management team
- vii. Capacity building of project staff on various courses as per the approved training plan.

Component 8: Improving Quality and Capacity for Gender Based Violence Response

- i. Undertaking of a GBV knowledge sharing/scientific forum (8th to 10th June 2022).
- ii. 325 HCWs trained using the GBV face to face full training package; 20 HCWs & 448 CPOs trained through the MOH online GBV training platform; 2060 PRC Kits procured and distributed to 20 County referral Hospitals
- iii. 2000 GBV registers, PRC forms and monthly summary tools procured, distributed and disseminated across 47 counties. One GBV DQA conducted and scientific conference conducted
- iv. A firm contracted in Nov. 2022 to support QA assessment in 10 counties. Pilot done after ERC approvals and field work to start done from 19th June 2023
- v. A firm contracted in October 2022 to support confidential referrals and draft selfcare manual/ tool kit for health care workers in place.

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

Year	Absorption rate
2019/2020	7%
2020/2021	28%
2021/2022	34%
2022/2023	41%
2023/2024	69%

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

Implementation challenges	Recommended
Dynamic nature of the pandemic leading to change in priorities and revision of planned activities	Strengthen National and County collaboration to ensure response to the pandemic as it occurs
Procurement of covid vaccines under additional funding II	Due to the dynamics of covid the country should renegotiate with the donor for other support that will strengthen the country health system
The project is coming to an end in march 2025 and hence Sustainability of projects initiated in the country is required	The government should set aside some funds through national government and county levels to continue supporting the activities and projects already in place.

2.9 Summary of Project Compliance:

- i) The project complies with applicable laws, regulations and essential external financing agreement or covenants, this helped in achievements of the set objections of the project.
- ii) The CHERP project has no non – compliance issues
- iii) The project is compliant with all existing laws and regulations

3. Statement of Performance against Project's Predetermined Objectives

The project development objective (PDO) of the parent project and this AF is to prevent, detect and respond to the COVID-19 outbreak and strengthen national systems for public health emergency preparedness in the Country.

Core objectives of the project

Whilst implementing this project, a number of key outcome indicators were designed to address several issues on; mitigation measures, provision of diagnostic equipment for COVID – 19, healthcare facilities with isolation capabilities and availability of safe blood and blood products.

Specific objectives of the project

The specific objectives focus on the containment, diagnosis and treatment of patients in order to control the disease outbreak while undertaking;

- i. Medical Supplies and Equipment
- ii. Response, Capacity Building and Training
- iii. Quarantine, Isolation and Treatment Centers
- iv. Medical Waste Disposal
- v. Community Discussions and Information Outreach
- vi. Availability of Safe Blood and Blood Products
- vii. Project Implementation and Monitoring
- viii. Response to Gender Based Violence.

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 for tracking progress and performance measures.

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

Project Component	Objective	Outcome	Indicator	Performance
Component 1	To improve the availability of supplies and equipment needed to respond to COVID-19 and other public health emergencies.	Capacity for COVID-19 testing and access to quality clinical diagnostics for other diseases enhanced	Number of testing equipment supplied to testing facilities	In the FY 2023-2024 we increased the testing equipment from 13 to 17. • PCR accessories for Kakamega CRH, Narok CRH, Embu CRH and Lodwar CRH were delivered. • Minus 80°C freezer and refrigerator to Lodwar CRH delivered.
	To strengthen the capacity of MOH to provide timely medical diagnosis for COVID-19 patients	Capacity for case management including oxygen strengthened	Number of health facilities with oxygen tanks.	In FY 2023/2024 we increased the number of oxygen tanks from 15 to 19. Four oxygen tanks to Pumwani hospital, Kitui CRH, Kakamega CRH and Migori CRH were delivered in the reporting period
Component 2	To Coordinate COVID-19 response, capacity building, and training activities across the different technical teams including public Health Emergency Response teams among other entities in MOH/counties	Psychological support and mental health capacity at National and County levels strengthened.	Number of health care workers trained on mental health psychological support and Debriefing	In FY 2023-2024 we trained 170 healthcare workers from Mathari National Teaching and Referral Hospital and Counties
Component 3	To strengthen the Health Systems Capacity to effectively provide Infection Prevention and Control (IPC) and case management of COVID-19 cases by strengthening capacity for infectious disease management.	Capacity for infectious disease management strengthened	Number of designated national referral facilities (isolation and treatment centres) renovated /constructed	In FY 2023/2024 the number of renovated designated national referral facilities (isolation and treatment centres) to two. KUTRRH IDU and Tana-Athi wards structural changes to improve negative pressure airflow, floor and air quality

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				renovation work was completed.
Component 4	To ensure safe treatment and disposal of waste generated by laboratory and medical activities including from vaccination program.	Environmental safeguards instruments, environmental and social impact assessments and audits including compliance monitoring & supervision	Number of Environmental safeguards instruments, environmental (ESIA) approved by NEMA	In the FY 2023-2024, the number of approved ESIA's by NEMA increased to 12
		Waste treatment equipment (WTE)- (incinerators, microwaves & autoclaves) sheds constructed	Number of WTEs sheds and provision of waste management infrastructure & services constructed	In the FY 2023-2024, the number of Sheds constructed increased to five. Construct of WTE sheds for Loitoktok, Hola, Alupe and Kaua hospitals completed
Component 6	To transform and strengthen the capacity of the Kenya National Blood Transfusion Service (KNBTS) in the provision of safe blood and blood products.	Kenya National Blood Transfusion Service (KNBTS) capacity to provide safe blood and blood products transformed and strengthened	Percentage of safe blood available for transfusion in the country	In the FY 2023-2024, the percentage of safe blood available for transfusion increased to 91 %
			Percentage of designated blood transfusion centers (regional and satellite centers) with Transmission Transmissible Infections (TTIs) diagnostic equipment and reagents	In the FY 2023-2024, the percentage of designated blood transfusion centres with Transmission Transmissible Infections (TTI) diagnostic equipment and reagents increased from 80 % to 100%
			Percentage of KNBTS satellite centers linked to and using blood service information system	In the FY 2023-2024, the percentage of KNBTS satellite centers linked to and using blood service information system increased to 120%. Target was to roll out the system to 30 satellite but so far 35 satellites are using the system.
Component 7	To ensure that the project Does NO harm	Impact people and communities on	Percentage of complaints to the	In FY 2023/2024 we did not receive any

	to people and communities	health, safety and well-being mitigated	Grievance Redress Mechanism (GRM) satisfactorily addressed within 4 weeks of initial complaint being recorded.	complaint directly involving the Project.
Component 8	To strength health sector systems for GBV response		Number of Health Sector Action Plans for GBV developed as informed by results of quality assurance tool	In FY 2023/2024 we developed 10 County action plans and 1 National Action Plan. The 10 counties are: - Turkana, Wajir, Nakuru, Laikipia, Muranga, Kisii, Kitui, Nairobi, Mombasa and Trans-Nzoia

4. Environmental and Sustainability Reporting

The CHERP project exist to transform lives. This is our purpose, the driving force behind everything we do as outline below;

i. Sustainability strategy and profile

The CHERP project has two objectives one is to prevent, control and mitigate COVID-19 and the second one is to strengthen the health system to prepare for any future potential outbreaks and enable efficient service provision. The second objective is aimed at ensuring sustainability of the services provided and enhanced by the CHERP project. Secondly most of the equipment and consumables provided to the counties there is an understanding for them to sustain the maintenance of the equipment and purchase of the consumables. Most of the activities started or supported have been integrated into the already provided services so as to have continuity and for the services not to be vertical and to serve more than one purpose. The activities undertaken in the project are also focused in strengthening the health systems blocks which in the long run strengthens the health system. This in turn supports the implementation of UHC which is a presidential directive and country's Global commitment. The Project also uses already in use infrastructure like the IFMIS system and Governance system at the National and County level.

ii. Environmental performance

The project complies with waste management and ensures safe disposal of waste generated through medical activities.

iii. Employee welfare

The project has engaged employees on short term contract through direct procurement of individual consultant to serve as emergency responses officers. The procurement process is as described on their contract agreement, the project takes into account gender balance and disability concerns.

iv. Market place practices-

a) Responsible Supply chain and supplier relations-

The project follows procurement process using World Bank guidelines and Public Procurement and Disposal Act of 2015 and Procurement Regulations of 2020. The project pays suppliers upon presentation of relevant documents to support payments.

b) Responsible ethical practices

The project abides by the provision of the constitution of Kenya 2010 and follows Public Finance Management Act of 2012. In addition, the project always involves stake holders in planning for activities to be under taken.

c) Regulatory impact assessment

The project consumers are health facilities at National and County levels who are engaged continuously so that their needs can be responded in a timely manner.

v. Community Engagements

Component 5 that deals with communication and community engagement has been able to support the counties through trainings on social behaviour and communication change on COVID – 19 diseases. In addition, Component 8 support Gender based Violence by Improving Quality and Capacity for Gender Based Violence Response.

5. Statement of Project Management Responsibilities

The Principal Secretary for the Ministry of Health, State Department for Medical Services and the Project Manager for Kenya COVID-19 Emergency Response 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, 2024. 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

Covid-19 Health Emergency Response Project: Project Number 6598-KE
Annual Report and Financial Statements for the financial year ended June 30, 2024

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 Ministry of Health and the Project Manager for Kenya COVID-19 Emergency Response 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 Ministry of Health and the Project Manager for Kenya COVID-19 Emergency Response 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, 2023, and of the Project's financial position as at that date. The Principal Secretary for the Ministry of Health and the Project Manager for Kenya COVID-19 Emergency Response 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 Ministry of Health and the Project Manager for Kenya COVID-19 Emergency Response Project confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants.

The 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.

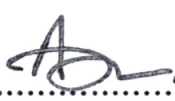
Approval of the Project Financial Statements

The Project financial statements were approved by the *Principal Secretary* for the Ministry of Health, State Department for Medical Services and the *Project Manager* for Covid-19 Health Emergency Response Project on 20th August 2024 and signed by:


.....

Name: Harry Kimtai
CBS

Principal Secretary


.....

Name Dr. Anne Ng'ang'a

Project Coordinator


.....

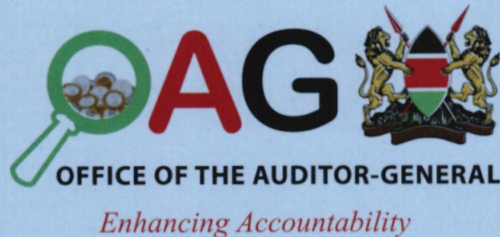
Name: Lawrence Mwenda

Project Accountant

ICPAK Member No:9445

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON COVID-19 HEALTH EMERGENCY RESPONSE PROJECT GRANT/CREDIT NO.6598-KE FOR THE YEAR ENDED 30 JUNE, 2024 - MINISTRY OF HEALTH

PREAMBLE

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

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

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

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities 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 Covid-19 Health Emergency Response Project Grant/Credit Agreement No. 6598-KE - Ministry of Health set out on pages 1 to 27, which comprise of the statement of financial assets and liabilities as at

Report of the Auditor-General on Covid-19 Health Emergency Response Project Grant/Credit No.6598-KE for the year ended 30 June, 2024 - Ministry of Health

30 June, 2024, and the statement of receipts and payments, statement of cash flows and the 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 Covid-19 Health Emergency Response Project Grant/Credit No.6598-KE as at 30 June, 2024, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Credit Agreement No. 6598-KE dated 03 April, 2020 between the International Development Association and the Republic of Kenya.

Basis for Opinion

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Covid-19 Health Emergency Response Project Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.2,300,000,000 and Kshs.1,702,564,217 respectively resulting to under-funding of Kshs.597,435,783 or 26% of the budget.

The under-funding affected the implementation of planned Project activities which may have impacted negatively on service delivery to the Public.

2. Unsettled Account Payables

Other important disclosures number 11 and 12 disclose pending accounts payable and pending staff payables of Kshs.2,257,700 and Kshs.13,255,440 respectively. The balances were not paid as at the close of the financial year. However, management did not provide any satisfactory reasons for failure to settle the pending bills.

Failure to settle bills during the year to which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.

My opinion is not modified in respect to these matters.

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 Matters

1. Withdrawn Amounts Not Claimed

The statement of special (designated) account reconciliation as at 30 June, 2024 at annex 5 to the financial statements reflects an amount of EUR 192,080 (equivalent to Kshs.26,614,605) as withdrawn but not claimed. However, details of the withdrawal and reasons for failure to submit expenditure returns were not been provided for audit review.

Delays in submission expenditure returns distorts the reported Project expenditures for the year.

2. Unmeasurable Performance Targets

During the year under review, the Project planned to conduct various programs activities as per the strategic objectives. However, the annual financial report and financial statements submitted for audit under the statement of performance against projects predetermined objectives did not provide measurable performance indicators.

In the circumstances, the achievement of Project objectives may not be measured.

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on the Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal controls, Risk management and governance. However, the Management had not resolved the issues as at 30 June, 2024.

Other Information

Conclusion

The Management is responsible for the Other Information set out on page iii to xxi which comprises of Project Information and Overall Performance, Statement of Performance Against the Project's Predetermined Objectives and Statement of Project Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

Basis for Conclusion

In connection with my audit on the Project financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the

audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Imbalanced Project Budget

The statement of comparison of budget and actual amounts reflects final receipts budget and expenditure budget of Kshs.2,300,000,000 and Kshs.1,598,515,505 respectively resulting to a budgeted surplus of Kshs.701,484,495. This is indicative of an imbalanced budget contrary to Regulation 33(c) of the Public Finance Management (National Government) Regulations, 2015 which states that unless provided otherwise in the Act, these Regulations or any other guidelines developed in furtherance of the Act or these Regulations the budget shall be balanced.

In the circumstances, Management was in breach of the law.

2. COVID 19 Vaccine Doses

The Government of Kenya (GoK), the African Vaccine Acquisition Trust (AVAT) and the African Export-Import Bank (AFREXIMBANK) entered into a participating agreement dated 26 May, 2021 for procurement of COVID 19 Vaccines. The agreement required GoK to procure a minimum of ten million vaccine doses at a unit price of ten United States Dollar. Subsequently, the GoK through the Ministry of Health placed an order of 13,333,333 COVID 19 vaccine doses valued at USD 57,680,044 comprising of vaccine and AVAT costs. However, delivery was only made for 1,804,800 vaccine doses with the balance of 11,528,533 pending delivery.

From review of available Project documents and discussion with management, the following unsatisfactory matters were noted:

2.1 Unutilized Vaccine Doses

According to Ministry of Health (MOH) letter Ref. MOH/ADM/1/1/2 dated 19 August, 2024, 1,804,800 doses of COVID 19 vaccines had been delivered and a further, 2,721,600 doses had been manufactured but not shipped. The unshipped component was indicated

as no longer needed and were due for destruction. Discussions with management revealed that approval by Cabinet was being awaited to destroy the vaccine doses not shipped as at the time of concluding the audit.

2.2 Accrued Interest on unshipped vaccines

A letter dated 10 June, 2024 from AVAT to the Republic of Kenya through the MOH indicates an amount of USD 64,880,637 as due on account of the 13,333,333 vaccine doses comprising of vaccine cost of USD 57,680,044 and accrued interest amounting to USD 7,199,993 (equivalent to Kshs. 930,599,071) being payments made to the vaccine manufacturer for vaccines that were made available for delivery as per the terms of the contract. Although GoK has engaged with AFREXIMBANK in attempt to have the interest waived the Bank had not acceded to this request as at the time of the audit.

From the foregoing, value may not have been realized from the agreement for the supply of COVID 19 doses while the Government is at risk of accruing further interest with the continued delays in settlement of the accounts.

3. Compliance with Loan Guidelines on Disbursement of Loan/GOK Transfers

3.1. Undrawn Loan Balances for COVID-19 Vaccines

The Government of Kenya committed to purchasing a minimum of 10 million doses of Covid-19 vaccine through the African Vaccine Acquisition Trust (AVAT). However, only 1,804,800 doses were delivered at a cost of Kshs.1,509,952,257 (USD 13,536,000) had been delivered to date.

However, the statement of account from AVAT dated May, 2024 indicates that Kenya has an outstanding obligation of USD 64,880,036.82 or Kshs.8,385,744,758 equivalent inclusive of accrued interest of USD 7,199,993 or Kshs.930,599,095 equivalent for doses that were manufactured as per the contract agreement but not requisitioned.

In the circumstances, the Project will incur expenditure for doses not received.

3.2 Interest on Undrawn Balance

Review of the source of funds on page x additional financing II donor commitment revealed an amount of Kshs.18,674,811,830 out of which Kshs.800,311,701 had been drawn resulting to undrawn balance of Kshs.17,874,500,129 or 96% of donor commitment. This undrawn balance continues to attract a commitment fee at the rate of 0.5% per annum which is equivalent to Kshs.89,372,500 per year. This was contrary to Regulations 193 and 194 (m), of the PFM Regulations, 2015, which states that, it is the objective of the Public Debt Management Office (PDMO) to ensure that the Government's financial needs and its payments are met at the lowest possible cost with a prudent degree of risk.

In the circumstances, Management was in breach of the law and unnecessary commitment fee at a rate of 0.5% per annum may be incurred.

3.3 Failure to Remit Counterpart Funding

Review of the source of funds breakdown on page x revealed that the project did not receive counterpart funding amount of Kshs.100,000,000 from the Government of Kenya. This was contrary to Section 83(1&2b) of Public Finance Management (National Government) Regulations, 2015 which states that the National Treasury shall be responsible for establishing sound cash management systems, procedures and processes, to ensure efficient and effective banking and cash management practices. This includes ensuring payments, including transfers to other levels of government and National Government entities are made when due for efficient, effective and economical programme delivery and the national government's normal terms for the account.

In the circumstances, failure to receive the counterpart funding, the government did not meet part of their contractual obligation.

The audit was conducted in accordance with ISSAIs 3000 and 4000. The Standards 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 comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

Conclusion

As required by International Development Association, I report based on my audit, that I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit. In my opinion;

- (i) Information given in the reports on pages iii to xxi is consistent with the financial information.
- (ii) Adequate accounting records have been kept by the Project, so far as appears from the examination of those records; and
- (iii) The Project's financial statements are in agreement with the accounting records and returns.

Basis for Conclusion

The International Development Association requires that, I report on the legal or regulatory requirements, or on performance information disclosed. These matters require expressing a separate opinion as to the Projects' compliance with laws and regulations. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with 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 controls, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the Project'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 Project or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

31 October, 2024

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

	Note	Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payments controlled by the entity	Payments made by third parties	Total	Cumulative to-date (From inception)
		<i>FY 2023-2024</i>			<i>FY 2022-2023</i>			
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Receipts								
Proceeds from domestic and foreign grants	1	1,315,515,360	-	1,315,515,360	1,424,628,480	0	1,424,628,480	5,142,607,100
Loan from external development partners (Direct Payments)	1	0	42,648,712	42,648,712	0	108,245,289	108,245,289	1,241,648,016
Covid 19 Vaccines	1	0	0	0	0	0	0	800,311,701
Grant (DANIDA)	1	0	285,143,194	285,143,194	0	0	0	285,143,194
Mass Vaccination Refund		0	59,256,951	59,256,951	0	0	0	0
Grant (PEF)	1	0	0	-	0	0	0	299,947,088
Counterpart funding	1	0	0	0	0	300,000,000	300,000,000	400,000,000
Total receipts		1,315,515,360	387,048,857	1,702,564,217	1,424,628,480	408,245,289	1,832,873,769	8,169,657,099
Payments								
Compensation to employees	2	136,885,763	0	136,885,763	60,862,539	0	60,862,539	534,902,926
Purchase of goods and services	3	1,015,304,332	0	1,015,304,332	1,199,125,156	0	1,199,125,156	3,559,646,857

Covid-19 Health Emergency Response Project: Project Number 6598-KE
Annual Report and Financial Statements for the financial year ended June 30, 2024

	Note	Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payments controlled by the entity	Payments made by third parties	Total	Cumulative to-date (From inception)
		FY 2023-2024			FY 2022-2023			
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Acquisition of non-financial assets	4	108,076,698	0	108,076,698	365,547,978	0	365,547,978	898,228,672
Transfers to other government entities	5	0	0		0	0	0	86,704,000
Other grants and transfers /payments (direct Payments)	6	0	42,648,712	42,648,712	0	108,245,289	108,245,289	1,241,648,017
Counterpart funding		0	0	-	0	300,000,000	300,000,000	300,000,000
Grant (PEF)		0	0	-	0	0	0	299,947,088
Grant (DANIDA)	6		285,143,194	285,143,194	0	0	0	285,143,194
Total Payments		1,260,266,793	327,791,906	1,588,058,699	1,625,535,673	408,245,289	2,033,780,962	7,306,220,754
Surplus / (deficit)		55,248,567	59,256,951	114,505,518	-200,907,193	-	-200,907,193	763,436,345

The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements 7th August 2024

.....
Name: Harry Kimtai, CBS
Principal Secretary

.....
Name: Dr. Anne Ng'ang'a
Project Coordinator

.....
Name: Lawrence Mwenda
Project Accountant
ICPAK Member No:9445

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

Description	Note	FY 2023-2024	FY 2022-2023
		Kshs	Kshs
Financial Assets			
Cash and Cash equivalents			
COVID 19	7	721,214,384	665,965,817
KENYA COVID	7	59,798,311	541,360
Total Cash and Cash equivalents		781,012,695	666,507,177
Imprests and Advances	9	0	0
Total Financial Assets		0	0
		781,012,695	666,507,177
Financial Liabilities			
Third-party Deposits and Retention	11	0	
Account Payables	12	-	0
Pending Staff Payables	13	-	
Net Assets		781,012,694.85	666,507,177.00
Represented By			
Fund Balance B/fwd.	10	666,507,177	867,414,370
Surplus/(Deficit) for the Year		114,505,518	-200,907,193
Net Financial Position		781,012,695	666,507,177

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 20th August 2024 and signed by:


.....

Name: Harry Kimtai, CBS

Principal Secretary


.....

Name: Dr. Anne Ng'ang'a

Project Coordinator


.....

Name: Lawrence Mwenda

Project Accountant

ICPAK Member No:9445

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

Description	Note	FY 2023-2024	FY 2022-2023
Cashflow from operating activities		Kshs	Kshs
Receipts			
Proceeds from domestic and foreign grants	1	1,315,515,360	1,424,628,480
Covid – 19 Vaccines	1	0	0
Counterpart funding and direct payments	1	387,048,857	408,245,289
Total receipts		1,702,564,217	1,832,873,769
Payments			
Compensation of employees	2	-136,885,763	60,862,539
Purchase of goods and services	3	-1,015,304,332	1,199,125,156
Counterpart funding and direct payments	6	-327,791,906	408,245,289
Total Payments		-1,479,982,001	1,668,232,984
Net receipts/(payments)		222,582,216	164,640,785
Adjustments during the year			
Prior year adjustments		0	0
Increase/(decrease) in accounts payable:		0	0
Net cash flow from operating activities		0	0
Cashflow from investing activities			
Acquisition of non-financial assets	4	-108,076,698	-335,547,978
Net cash flows from investing activities		-108,076,698	-335,547,978
Cash flow from financing activities			
Proceeds from foreign borrowings		0	0
Net cash flow from financing activities		0	0
Net increase in cash and cash equivalents		114,505,518	-200,907,193
Cash & cash equivalent at beginning of the year		666,507,177	867,414,370
Cash and cash equivalent at end of the year		781,012,695	666,507,177

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

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Counterpart funding and direct funding			-	-	-	-
Proceeds from domestic and foreign grants	2,300,000,000		2,300,000,000	1,702,564,217	597,435,783	74%
Total Receipts	2,300,000,000	-	2,300,000,000	1,702,564,217	597,435,783	74%
Payments						
Compensation to employees	136,885,763		136,885,763	136,885,763	-	100%
Purchase of goods and services	1,020,904,332		1,020,904,332	1,015,304,332	5,600,000	99%
Acquisition of non-financial assets	108,076,698		108,076,698	108,076,698	-	100%
Direct Payments	42,648,712		42,648,712	42,648,712	-	100%
Other grants and transfers	290,000,000	-	290,000,000	285,143,194	4,856,806	98%
Total Payments	1,598,515,505		1,598,515,505	1,588,058,699	10,456,806	99%
Surplus or Deficit	701,484,495	-	701,484,495	114,505,518		

Note: The significant budget utilization/performance differences in the last column are explained in Annex 3 to these financial statements.

11. Significant Accounting Policies

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

a) Statement of compliance and basis of preparation

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

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

b) Reporting entity

The financial statements are for COVID – 19 Health Emergency Response Project under the State Department for Medical Services. The financial statements are for the reporting entity COVID – 19 Health Emergency Response Project as required by Section 81/ Section 164 of the PFM Act, 2012.

c) Reporting currency

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

d) Recognition of receipts

The COVID – 19 Health Emergency Response Project recognizes all receipts from various sources when an event occurs, and the related cash is received.

i) Transfers from the Exchequer

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

Significant Accounting Policies (continued)

ii) External Assistance

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

iii) Other receipts

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

iv) Donations and grants

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

v) Proceeds from borrowing.

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

vi) Undrawn external assistance

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

Significant Accounting Policies (continued)

e) Recognition of payments

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

i) Compensation to employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

Significant Accounting Policies (continued)

v) Acquisition of fixed assets

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

f) In-kind donations

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

g) Cash and cash equivalents

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

Significant Accounting Policies (Continued)

h) Restriction on cash

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

i) Imprests and Advances

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

j) Contingent Liabilities

A contingent liability is:

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

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

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

Significant Accounting Policies (Continued)

k) Contingent Assets

COVID – 19 Health Emergency Response Project 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 COVID-19 Health Emergency Response Project in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

l) Pending bills

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

m) Budget

The budget is developed on a comparable accounting basis (cash basis), the same accounts classification basis (except for accounts receivable - outstanding imprest and clearance accounts and accounts payable - deposits, which are accounted for on an accrual basis), and for the same period as the financial statements. The Project's budget was approved as required by Law and National Treasury Regulations, as well as by the participating development partners, as detailed in the Government of Kenya Budget Printed Estimates for the year. The Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers and are eliminated upon consolidation. A high-level assessment of the Project's actual performance against the comparable budget for the financial year/period under review has been *included in an annex to these financial statements*.

Significant Accounting Policies (Continued)

n) Third-party payments

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

o) Exchange rate differences

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

p) Comparative figures

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

q) Subsequent events

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

r) Prior period adjustments

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

13. Notes to the Financial Statements

1. Loan from External Development Partners

During the financial period to 30 June 2024, we received funding from development partners in the form of loans negotiated by the National Treasury, as detailed in the table below:

Description	FY 2023-2024					FY 2022-2023	Cumulative to date
Name of Donor	Date received	Amount in loan currency	Loans received in actual amount	Loans received as direct payment*	Total amount in Kshs	Total amount in Kshs	
		(Insert currency)	Kshs	Kshs	Kshs	Kshs	
Proceeds from Foreign Governments (World Bank)	0.00	0.00	1,315,515,360	0.00	1,315,515,360	1,424,628,480	6,567,235,580
Payments made by third party (Direct Payments)	0.00	0.00	0.00	42,648,712	42,648,712	108,245,289.10	1,241,648,452
COVID-19 Vaccines	0.00	0.00	0.00	0.00	0.00	0.00	800,311,701
Counterpart funds	0.00	0.00	0.00	0.00	0.00	300,000,000.00	0.00
Total	0.0	0.0	1,315,515,360	42,648,712	1,358,164,072	1,832,873,769	8,609,195,733

Grants

Description n	FY 2023-2024					FY 2022-2023	Cumulative to date
	Date received	Amount in loan currency	Loans received in actual amount	Loans received as direct payment*	Total Amount in Kshs	Total amount in Kshs	
		Ksh	Kshs	Kshs	Kshs	Kshs	Kshs
Grant (DANIDA)	0.00	0.00	0.00	285,143,194	285,143,194	0.00	285,143,194
Grant (PEV)	0.00	0.00	0.00	0.00	0.00	0.00	299,947,088
Total	0.0	0.0	0.00	285,143,194	285,143,194	0.00	585,090,282

Others sources of funding

Description	FY 2023-2024					FY 2022-2023	Cumulative todate
Name of Donor	Date received	Amount in loan currency	Loans received in actual amount	Loans received as direct payment*	Total amount in Kshs	Total amount in Kshs	
		(Ksh)	Kshs	Kshs	Ksh s	Ksh s	
Mass Vaccination Refund	0.00	0.00	0.00	0.00	59,256,951	0.00	59,256,951
Total	0.0	0.0	0.00	0.00	59,256,951	0.00	59,256,951

Note: the receipt of Ksh. 59,256,951 was as a result of unutilized funds for mass vaccination campaign 2022-2023 from Safaricom Plc.

Notes to the Financial Statements (Continued)

2. Compensation to Employees

Description	FY 2023-2024			FY 2022-2023	Cumulative to-date
	Payments made by the Entity in Cash	Payment made by third parties	Total payments	Total payments	
-	Kshs	Kshs	Kshs	Kshs	Kshs
Basic salaries of permanent employees	136,885,763	0	136,885,763	60,862,539	534,272,684
Total	136,885,763	0	136,885,763	60,862,539	534,272,684

3. Purchase of Goods and Services

Description	FY 2023-2024			FY 2022-2023	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Communication, supplies and services	18,509,690	0	18,509,690	4,667,000	31,821,690
Domestic travel and subsistence	257,700,691	0	257,700,691	217,828,457	861,374,862
Printing, advertising, and information supplies	650,430	0	650,430	2,690,679	61,091,560
Training payments	3,090,840	0	3,090,840	9,289,481	14,445,960
Hospitality supplies and services	36,767,423	0	36,767,423	61,545,499	149,901,807
Fuel and Lubricants	15,815,935	0	15,815,935	14,569,063	53,408,020

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Description	FY 2023-2024			FY 2022-2023	Cumulative to- date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
Specialized materials and services	629,038,906	0	629,038,906	419,546,365	1,852,350,829
General Office Supplies	2,290,571	0	2,290,571	11,502,270	13,885,821
Routine maintenance – vehicles and other transport equipment	187,723	0	187,723	414,870	602,593
Routine maintenance- other assets	7,325,283	0	7,325,283	9,239,574	16,564,857
Consultancy Services	43,926,840	0	43,926,840	62,568,348	118,935,308
Mass Vaccination Campaign	0	0	0	385,263,550	385,263,550
Total	<u>1,015,304,332</u>	<u>0</u>	<u>1,015,304,332</u>	<u>1,199,125,156</u>	<u>3,559,646,857</u>

Notes to the Financial Statements (Continued)

4. Acquisition of Non-Financial Assets

	FY 2023-2024			FY 2022-2023	Cumulative to-date
Description	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs.	Kshs.	Kshs	Kshs	Kshs
Purchase of ICT materials	5,695,210	0.00	5,695,210	48,652,300	104,788,07
Purchase of ICT soft ware	0.00	0.00	0.00	58,699,995	58,699,995
Rehabilitation & renovation of plant, equipment & machinery	54,524,508	0.00	54,524,508	245,540,683	385,400,79
Purchase of Machinery and Equipment	47,856,980	0.00	47,856,980	12,655,000	161,099,20
Purchase of office furniture and general equipment	0.00	0.00	0.00	0.00	10,374,00
Purchase of vehicles & other transport equipment	0.00	0.00	0.00	0.00	177,866,611
Total	<u>108,076,698</u>	<u>0.00</u>	<u>108,076,69</u>	<u>365,547,978</u>	<u>898,228,67</u>

5. Transfers to other Government Entities

During the financial period to 30 June 2024, we transferred funds to reporting government entities as shown below:

	FY 2023-2024			FY 2022-2023	Cumulative to-date
Description	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers to National Government entities					
KEMSA (Direct Payments)	0.00	0.00	0.00	0.00	86,704,000
Total	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>86,704,00</u>

Notes to the Financial Statements (Continued)

6. Other Grants, Transfers, and Payments

	FY 2023-2024			FY 2022-2023	Cumulative to-date
Description	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Direct payments by National Treasury - Loan	0.00	42,648,712	42,648,712	108,245,289	1,241,648,016
Direct payments by National Treasury - Grant	0.00	285,143,194	285,143,194	0.00	285,143,194
Total	<u>0.00</u>	<u>327,791,906</u>	<u>327,791,906</u>	<u>108,245,289</u>	<u>1,526,791,210</u>

7. Cash And Cash equivalents

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Covid 19 Health Emergency Response project	721,214,384	665,965,817
Covid 19 Vaccines	59,798,311	541,359.90
Total	<u>781,012,695</u>	<u>666,507,177</u>

COVID – 19 Health Emergency Response Project has 2 number of project accounts spread within the project implementation area and 2 number of foreign currency designated accounts managed by the National Treasury as listed below:

Notes to the Financial Statements (Continued)

8. A Bank Accounts

Project Bank Accounts

Details	FY 2023-2024	FY 2022-2023
	EUR	EUR
Foreign Currency Accounts (EUR)		
Central Bank of Kenya [Account Number:1000545507]	4,358,079.00	4,358,079.00
	<u>4,358,079.00</u>	<u>4,358,079.00</u>
Local Currency Accounts (Ksh)		
Central Bank of Kenya [Account Number:1000446684]	956,273,948.05	761,888,291.75
Foreign Currency Accounts (EUR)		
Central Bank of Kenya [A/c No:1000545496]	0.00	9,200,000.00
Local Currency Accounts (Ksh)		
Central Bank of Kenya [Account Number:1000736658]	59,798,311.45	541,359.90

9. Imprests and Advances

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Outstanding Imprest	0.00	0.00
Total	<u>0.00</u>	<u>0.00</u>

10. Fund Balance Brought Forward

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Balance B/F	666,507,177	867,414,370
Surplus/deficit	114,505,518	-200,907,193
Balance c/f	781,012,695	<u>666,507,177</u>

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Other Important Disclosures

11. Pending Accounts Payable (See Annex 1)

	Balance b/f from 22- 2023	Additions for the year	Paid during the year	Balance c/f For 2023- 2024
Description	Kshs	Kshs	Kshs	Kshs
Accounts payables 2023- 2024	20,978,133	0.00	20,978,133	2,257,700
Total	20,978,133	0.00	20,978,133	2,257,700

12. Pending Staff Payables (See Annex 2)

	Balance b/f from 2022-2023	Additions for the year	Paid during the year	Balance c/f for Current FY 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
staff claims outstanding	0.00	0.00	0.00	13,255,440.00
Total	0.00	0.00	0.00	13,255,440.00

These relates to staff whose activities had occurred before 30th June 2024 and payments processed before 30 June 2024, however due to internet Banking challenges the payments were cleared in July 2024.

13. External assistance relating to loans and grants

	2023-2024	2022-2023
Description	Kshs	Kshs
External assistance received as loans	1,315,515,360	1,424,628,480
External assistance received as grants	285,143,194	0.00
Total	1,600,658,554	1,424,628,480

14. Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	2023-2024	2022-2023
Description		Kshs	Kshs
Undrawn external assistance - loans	Procurement of Covid 19 vaccines under Additional Financing II	17,874,500,129	17,874,500,129
Undrawn external assistance - grants	Procurement of oxygen	154,856,806	0.00
Total		18,029,356,935	17,874,500,129

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15. Annex 3 Variance explanations - Comparative Budget and Actual Amounts for 2023-2024

Receipts/Payments Item	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
	a	b	C=b-a		
	Kshs	Kshs	Kshs		
Receipts					
Counterpart funding and direct funding	-	-	-	-	
Proceeds from domestic and foreign grants	2,300,000,000	1,702,564,217	597,435,783	74%	Due to budget cuts
Total Receipts	2,300,000,000	1,702,564,217	597,435,783		
Payments					
Compensation to employees	136,885,763	136,885,763	-	100%	
Purchase of goods and services	1,020,904,332	1,015,304,332	5,600,000	99%	
Acquisition of non-financial assets	108,076,698	108,076,698	-	100%	
Direct Payments	42,648,712	42,648,712	-	100%	
Other grants and transfers	290,000,000	285,143,194	4,856,806	98%	
Total Payments	1,598,515,505	1,588,058,699	10,456,806		

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)
1. Unsupported payments	The statement of receipts and payments reflects payments controlled by the entity totaling to KShs. 1,625,535,673 Out of which KShs. 3,462,500 was on compensation of employees, KShs. 439,567,417 was on the purchase of goods and services and KShs. 30,440,810 was on acquisition of non-financial assets. However, the payments are not supported by payrolls, contracts, invitation to tender, requests for quotations, and bills of quantities. In addition, the statement of receipts and payments reflects payment in respect of goods and services totaling to KShs. 1,199,125,156 out of which KShs. 385,263,550 was in respect of mass vaccination campaign which was transferred to M-Pesa holding	<i>It is true that the statement of receipts and payments reflects payments controlled by the entity totaling to KShs. 1,625,535,673 Out of which KShs. 3,462,500 was on compensation of employees, KShs. 439,567,417 was on the purchase of goods and services and KShs. 30,440,810 was on acquisition of non-financial assets and the statement of receipts and payments reflects payment in respect of goods and services totaling to KShs. 1,199,125,156 out of which KShs. 385,263,550 was in respect of mass vaccination campaign payment in respect of goods and services M-Pesa holding account. The payments vouchers are available for audit and all supporting documents including the MPESA statements are all available. The Mpesa statement is bulky but soft copy is available</i>	Resolved	

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	account. However, the M-Pesa statement disclosing the individual transaction and reconciliation statement was not provided for audit.			
2. Budgetary control and performance	The statement of comparison of budget and actual amount reflects the final receipts budget of KShs. 2,668,245,289 and actual on a comparable basis of KShs. 1,832,873,769 resulting in underfunding of KShs. 835,371,520 or 31% of the budget. Similarly, the project spent an amount of KShs. 2,033,780,962 out of the approved expenditure budget of KShs. 4,214,171,418 resulting in under-expenditure of KShs. 2,180,390,456 or 52% of the budget.	<i>It is true that the statement of comparison of budget and actual amount reflects the final receipts budget of KShs. 2,668,245,289 and actual on a comparable basis of KShs. 1,832,873,769 resulting in underfunding of KShs. 835,371,520 or 31% of the budget. Also the project spent an amount of KShs. 2,033,780,962 out of the approved expenditure budget of KShs. 4,214,171,418 resulting in under-expenditure of KShs. 2,180,390,456 or 52% of the budget. The project implements activities based on needs basis so as to strengthen health systems.</i>	Resolved	
3. Slow Disbursement of grant	Paragraph 2.7 of the funding summary indicates that the project duration of 5 years from March 2020 to March 2025 with an approved budget of EUR 196,997,602 equivalent to KShs. 33,639,820,930. However, As of 30th June 2023 disbursement of EUR 71,902,641 equivalent to KShs.	<i>It is true that Paragraph 2.7 of the funding summary indicates that the project duration of 5 years from March 2020 to March 2025 with an approved budget of EUR 196,997,602 equivalent to KShs. 33,639,820,930. The project has three loans which has been disbursed at different levels. The project has an</i>	Resolved	

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	28,412,470,401 or 84% had not been drawn one and a half years into the project and date.	addition financing 2 that was dealing with covid vaccines where the uptake of the vaccines has greatly reduced. The exchange rate that has been rising has also affected the amount outstanding. See annex 1 (Disbursement status)		
4. Budget imbalance	The statement of comparison of budget and actual amounts reflects final Receipt budget of KShs. 2,668,245,289 and expenditure budget of KShs. 4,214,171,418 resulting in a budgeted deficit of KShs. 1,545,926,129 contrary to the provision of section 33 (c) of the Public Finance Management (National government) Regulation, 2015 which states that unless provided otherwise in the Act these regulations or any other guidelines developed in furtherance of the Act or these regulations the budget shall be balanced.	It is true that the statement of comparison of budget and actual amounts reflects final Receipt budget of KShs. 2,668,245,289 and expenditure budget of KShs. 4,214,171,418 resulting in a budgeted deficit of KShs. 1,545,926,129 The project had funds equivalents to Ksh 1,545,926,129 in the depository account as at closure of the F/Y considering that these funds are not returned to the National Treasury as compared to GOK Funds		
5. Failure to Provide Budget	During the year and a review, Management provided draft budget estimates instead of the approved budget. In addition, these draft budget estimates were not prepared in line with the provisions of	It is true that the Management provided draft budget estimates instead of the approved budget The project budget was combined with the		

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	Regulation 41 (1) of the Public Finance Management (National Government) Regulation, 2015 which states that the National Government budget estimate and each County Government budget estimate shall be prepared, accounted for and reported in accordance with the Government of Kenya budget classification and chart of accounts issued by the National Treasury.	<i>Ministry main budget which is available for audit</i>		
6. Distribution of ICT Equipment and materials	The statement of receipts and payment reflects payment in respect of the requisition of non-financial assets totaling to KShs. 365,547,978 as disclosed in Note 4 of the financial statements. The amount includes the purchase of Information and Communication Technology (ICT) materials of KShs. 48,652,300 out of which KShs. 4,658,400 was for the supply of desktops while KShs25,537,000 was for the supply of barcode scanners, normal printers, Printer ribbons, and labels. However, the distribution lists lacked signatures or acknowledgment by the recipients.	<i>It is true that the statement of receipts and payment reflects payment in respect of the requisition of non-financial assets totaling to KShs. 365,547,978 as disclosed in Note 4 of the financial statements. The amount includes the purchase of Information and Communication Technology (ICT) materials of KShs. 48,652,300 out of which KShs. 4,658,400 was for the supply of desktops while KShs25,537,000 was for the supply of barcode scanners, normal printers, Printer ribbons, and labels. Enclosed find a sample of counter receipt voucher fully signed by officers in the respective RBTCs</i>	Resolved	

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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.



.....
Name: Harry Kimtai, CBS
Principal Secretary



.....
Name: Dr. Anne Ng'ang'a
Project Coordinator

Annex 5: Other Support Documents

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities
- ii. Bank Reconciliations statement as at 30th June 2024
- iii. Board of Survey Report
- iv. Special Deposit Account(s) reconciliation statement(s)

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Annex 1 Pending Accounts Payable

C-HERP PENDING BILLS FOR FY 2023/2024						
NO.	INVOICE NO.	P.O NUMBER	PAYEE'S NAME	DESCRIPTION	REASON	AMOUNT
1	1082015350	1376	AMBUYA JOHN	DELIVERY OF INCEPTION REPORT FOR THE ENVIRONMENTAL AND SOCIAL IMPACT	Tax Error	147,900
2	1082015343	1378	AMBUYA JOHN	DELIVERY OF INCEPTION REPORT FOR THE ENVIRONMENTAL AND SOCIAL IMPACT ASSESSMENT	Tax Error	295,800
3	1082015320	1379	AMBUYA JOHN	DELIVERY OF ESIA REPORT FOR THE ENVIRONMENTAL AND SOCIAL IMPACT ASSESSMENT	Tax Error	443,000
4	1082015334	1418	FLIGHT CENTRE TRAVEL LTD	PROVISION OF AIR TICKETS	Tax Error	238,800
5	1082015316	1249	BURCH RESORT NAIVASHA	PROVISION OF CONFERENCE SERVICES	Tax Error	1,033,600
6	1082015347	1377	AMBUYA JOHN	DELIVERY OF FINALIZED ESIA REPORT FOR THE ENVIRONMENTAL AND SOCIAL IMPACT ASSESSMENT	Tax Error	98,600
TOTAL						2,257,700

Covid-19 Health Emergency Response Project: Project Number 6598-KE
Annual Report and Financial Statements for the financial year ended June 30, 2024

Annex 2 Pending staff Accounts Payable 2023-2024

Dates	Clearance	Paye	PV. no	Amount
4/7/2024		SAMMY MWANGI KIHARAH	1456	77,200.00
4/7/2024		CAROLYNE NJOKI MWAI	1456	104,500.00
4/7/2024		STEVE KIMANZI MUTUKAA	1456	141,000.00
4/7/2024		MARGARET KEMUNTO ONCHAGA	1456	403,000.00
5/7/2024		MAUREEN KIMANI	1457	18,000.00
5/7/2024		JUSTUS ANDERE	1436	25,200.00
5/7/2024		CATHERINE AHONGE	1457	26,400.00
5/7/2024		ALICE MBUI	1457	48,800.00
5/7/2024		SALIM ALI HUSSEIN	1457	60,000.00
5/7/2024		VICTORIA KANANA KIMONYE	1457	60,000.00
5/7/2024		MARCYLINE MOKUA	1448	71,200.00
5/7/2024		ABIGAEK KADESA	1449	71,200.00
5/7/2024		PAUL MUTAI	1450	71,200.00
5/7/2024		ELIZABETH WASHIKA	1451	71,200.00
5/7/2024		DRUSILLA WAIRIMU	1457	71,200.00
5/7/2024		ALLAN GOVOGA	1457	71,200.00
5/7/2024		JAQUELINE RESSA	1457	71,200.00
5/7/2024		STEWART MWANGI	1457	71,200.00
5/7/2024		RUTH NGURE	1457	71,200.00
5/7/2024		MAUREEN KAMENE KIMENYE	1410	84,000.00
5/7/2024		VICTORIA KANANA	1452	88,000.00
8/7/2024		CALLEN KWAMBOKA KEBABE	1452	772,000.00
9/7/2024		JOSHUA OTIENO	1373	37,800.00
9/7/2024		JOHN CHEGE NJERI	1410	37,800.00
9/7/2024		ISAAC MWANGI KAMAU	1410	37,800.00
9/7/2024		COLLINS MUSIGALI MUSASIA	1410	37,800.00
9/7/2024		CHEBOI DANIEL KIPLAGAT	1410	37,800.00
9/7/2024		LILY KIRUI	1374	66,000.00
9/7/2024		RUTH NGURE	1374	66,000.00
9/7/2024		PETER CHEGE KAMUNYU	1410	67,200.00
9/7/2024		JAQUELINE RESSA	1375	71,000.00
9/7/2024		NAOM CHELAGAT	1410	73,200.00
9/7/2024		OLIVIA KABURU WANJIRU	1410	73,200.00
9/7/2024		DAVID MWANGI KAREKO	1410	73,200.00
9/7/2024		ELIZABETH OCHANDA OMBAMBO	1410	73,200.00
9/7/2024		KENNEDY YATICH KIPTALA	1410	73,200.00
9/7/2024		JENIFFER WANJIKU NJUHIGU	1410	73,200.00
9/7/2024		LEONARD KIMTAI	1410	73,200.00
9/7/2024		ALICE SIFUMA NGONI	1410	73,200.00

***Covid-19 Health Emergency Response Project: Project Number 6598-KE
Annual Report and Financial Statements for the financial year ended June 30, 2024***

9/7/2024	WYCLIFFE KIPLAGAT MATINI	1410	73,200.00
9/7/2024	MAUREEN NYAKERARIO MONYONCHO	1410	73,200.00
9/7/2024	MICHELLE AJEMA SAGALA	1410	73,200.00
9/7/2024	KATELO GIRO BARAQO	1410	73,200.00
9/7/2024	MILLICENT NYAKIO NDIA	1410	73,200.00
9/7/2024	JACKLYNE ATIENO DOROTHY OBONYO	1410	73,200.00
9/7/2024	DAVID RUTTO	1374	80,000.00
9/7/2024	MARY NGUGI	1374	80,000.00
9/7/2024	ANNE WAMBUI NGANG'A	1410	84,000.00
9/7/2024	MAURICE WAKWABUBI	1435	84,000.00
9/7/2024	SAMUEL MAINA KAHARIRI	1410	90,000.00
9/7/2024	JOSEPHINE NYAMBURA GITHAIGA	1410	90,000.00
9/7/2024	VICTORIA KANANA KIMONYE	1410	90,000.00
9/7/2024	ELIZABETH MULEE NZIOKA	1410	90,000.00
9/7/2024	MARIGA DENVER KAMAU	1410	90,000.00
9/7/2024	SAMUEL KAZI KADIVANE	1410	90,000.00
9/7/2024	MATHEW MUTURI KUNG'U	1410	90,000.00
9/7/2024	ARON KIMEU MUTIE	1410	90,000.00
9/7/2024	HILLARY KIMELI LIMO	1410	90,000.00
9/7/2024	PATRICK OMWANDA AMOTH	1410	108,000.00
9/7/2024	LAURA AKINYI OUYA	1409	119,840.00
9/7/2024	PRISCILLAH WANJIKU KAMAU	1409	119,840.00
9/7/2024	DRUSILLA WAIRIMU RUHIU	1409	119,840.00
9/7/2024	PETER MWANGI KANYARI	1409	149,800.00
9/7/2024	JOSEPHINE WAMBUI MUCHIRA	1409	149,800.00
9/7/2024	JULIUS AMBA AGUTU	1409	149,800.00
9/7/2024	MITAU KYENDWA KYENDWA	1409	179,760.00
9/7/2024	JOHANNES ODENY GUDA	1409	187,250.00
9/7/2024	NJERI ALICE	1409	187,250.00
9/7/2024	DAUD IBRAHIM MJAHAMUD	1409	187,250.00
9/7/2024	IVAN MACHARIA KIMANI	1410	856,800.00
10/7/2024	JUSTUS OKOKO ANDERE	1435	31,500.00
10/7/2024	JEPKEMBOI ESTHER	1435	33,500.00
10/7/2024	IRENE ORGUT	1435	57,000.00
10/7/2024	JANE KIMELI	1435	57,000.00
10/7/2024	REUBEN TULEL	1432	58,000.00
10/7/2024	REUBEN TULEL	1435	58,000.00
10/7/2024	DARLINE ONKOBA KWAMBOKA KIDIAVAI	1435	58,000.00
10/7/2024	NICK KIPTANUI BARIWOTT	1435	58,000.00
10/7/2024	SAMMY MWANGI KIHARAH	1435	58,800.00
10/7/2024	SAMUEL KOMEN KAPTUM	1435	58,800.00
10/7/2024	MOROGO MAGDALINE	1435	59,000.00
10/7/2024	ANNE NGANGA	1457	84,000.00
10/7/2024	HILLARY BARMASAI	1435	922,500.00

Covid-19 Health Emergency Response Project: Project Number 6598-KE
Annual Report and Financial Statements for the financial year ended June 30, 2024

11/7/2024	JANE MUSEO	1409	67,410.00
12/7/2024	ANNE JEPTOO	1445	47,000.00
12/7/2024	ANNE JEPTOO	1446	47,700.00
17/7/2024	HENRY THEURI	1436	25,200.00
17/7/2024	CHEBOI DANIEL KIPLAGAT	1457	25,200.00
17/7/2024	KENEDY AYWA NDAYALA	1457	31,500.00
17/7/2024	LUCY WANJIRA NJERU	1457	41,800.00
17/7/2024	NICK KIPTANUI	1436	44,800.00
17/7/2024	REUBEN TULEL	1436	44,800.00
17/7/2024	ALICE MBUI	1436	44,800.00
17/7/2024	CHRISTINE YEGON	1436	44,800.00
17/7/2024	RUTH NGURE	1436	44,800.00
17/7/2024	MAMO UMURO	1436	56,000.00
17/7/2024	CALVINE OSIO ODHIAMBO	1349	57,000.00
17/7/2024	PATRICK AMOTH	1436	67,200.00
17/7/2024	MAURICE WAKWABUBI	1436	67,200.00
17/7/2024	ZAINAB GURA	1436	67,200.00
17/7/2024	ANNE WAMBUI NGANG'A	1436	70,000.00
17/7/2024	LUCY WANJIRA NJERU	1436	71,000.00
17/7/2024	ROVA SAMUEL DHIDHA	1457	71,200.00
17/7/2024	LOLEM BOSCO	1457	71,200.00
17/7/2024	LILY KIRUI	1457	71,200.00
17/7/2024	ANNE MARIMBET	1457	71,200.00
17/7/2024	ANN JEPTOO KIBICHII	1457	71,200.00
17/7/2024	ROSE WAFULA	1453	88,000.00
17/7/2024	RUTH KIBAARA	1454	88,000.00
17/7/2024	LAWRENCE MWENDA	1457	88,000.00
17/7/2024	JULIUS OGATO	1455	96,000.00
17/7/2024	DORAS KATAMPOI	1436	146,400.00
17/7/2024	DORAS KATAMPOI	1457	279,200.00
17/7/2024	GRACE KWAMBOKA	1436	412,800.00
17/7/2024	ANNE JEPTOO	1436	696,000.00
17/7/2024	HILLARY BARMASAI	1436	759,400.00
			13,255,440.00

Covid-19 Health Emergency Response Project: Project Number 6598-KE
Annual Report and Financial Statements for the financial year ended June 30, 2024

Annex 3 Summary of Fixed Assets Register

Asset class	Opening Cost (KShs) (a)	Donations in form of assets (b)	*Purchases/ Additions in the Year (KShs) (c)	**Disposals in the Year (KShs) 2023-2024 (d)	Transfers in/(out) Kshs 2023/2024 (d)	Closing Cost (KShs) 20xx (e)= (a)+ (b)+c)-(d)+(-)d
Transport equipment	100,349,820.00	0	0	0	0	100,349,820.00
Office equipment, furniture and fittings	7,380,000.00	0	0	0	0	7,380,000.00
ICT Equipment,	18,841,000.00	0	5,695,210.00	0	0	24,536,210.00
Other Machinery and Equipment	66,786,263.70	0	47,856,980.00	0	0	114,643,243.70
Renovations	0	0	54,524,508.85	0	0	54,524,508.85
Total	193,357,083.7	0	108,076,698.85	0	0	301,433,782.55

Covid-19 Health Emergency Response Project: Project Number 6598-KE
Annual Report and Financial Statements for the financial year ended June 30, 2024

Annex 4 Trial Balance 2023-2024

Covid-19 Health Emergency Response Project 2023-2024 Trial Balance		
		Amount (KSh)
	Receipts	
	Exchequer 04-04-2023	1,315,515,360.00
	Receipt (Safaricom) 31-may-2024	59,256,951.00
		1,374,772,311.00
	Payments	
	Compensation of employees	136,885,763.00
		136,885,763.00
	Purchase of goods and services	
	Communication supplies and services	18,509,690.90
	Consultancy	43,926,840.00
	Domestic travel	257,700,691.30
	Fuel and lubricants	15,815,935.00
	General office supplies	2,290,571.50
	Hospitality supplies and services	36,767,423.25
	Printing advert and information	650,430.00
	Routine maintenance of motor vehicle and transport equipment	187,723.00
	Routine maintenance of other assets	7,325,283.40
	Specialized materials and services	629,038,906.80
	Training payments	3,090,840.00
		1,015,304,335.15
	Acquisition of non-financial assets	
	Purchase of ICT material	5,695,210.00
	Purchase of machinery and equipment	47,856,980.00
	Rehabilitation and renovation of plant equipment and machinery	54,524,508.85
		108,076,698.85
	Total Expenditure FY 2023-2024	1,260,266,797.00
	Surplus/Deficit	114,505,518.00

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 3340192

July 29, 2024

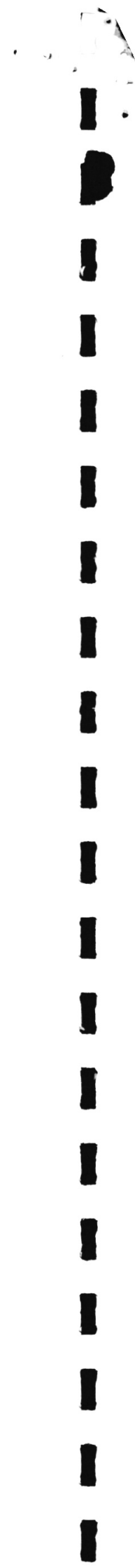
CERTIFICATE OF BALANCES

Customer: 171622 STATE DEPART FOR MEDICAL SERVICES
Balance Date: 30-Jun-24

Account No	Account Name	Currency	Balance
1000733748	REC-STATE DEPT FOR MEDICAL SERVICES	KES	4,118,199,927.60
1000733764	DEV-STATE DEPT FOR MEDICAL SERVICES	KES	536,022,054.25
1000733799	CBK165-STATE DEPT FOR MEDIC SERV	KES	0.00
1000733888	DEP-STATE DEPT FOR MEDICAL SERVICES	KES	202,394,385.96
1000736569	E.A CENT. OG EXC.SKILLED-BIOMEDS	KES	3,059,281.10
1000736577	KENYA ITALY DEBT FOR DEV (KIDDP)	KES	0.00
1000736585	TRANSFORM.HEALTH SYST.UNIVERSAL C	KES	0.00
1000736593	DANIDA PRO SUP UNIV HEALTH CARE SER	KES	0.00
1000736607	STATE DEP FOR MED SERV-EQUALIZATION	KES	203,666,278.40
1000736615	THE UC GFF GRANT TFOA2561 KE	KES	0.00
1000736623	THS UC PHRD GRANT TFOA2792 KE	KES	0.00
1000736631	SPORTS, ART, SOCIAL DEV. FUND-HEALTH	KES	0.00
1000736647	COVID 19 EMERGENCY RESPONSE PROJECT	KES	956,273,948.05
1000736658	KENYA COVID-19 HEALTH EMERGENCY RES	KES	59,798,311.45
1000736666	DANIDA SUPPORTED PRI H C PROGRAMME	KES	32,526,223.00
1000736674	KEPSA PRIVATE SECTOR INTI COVID VAC	KES	0.00

Priscilla Keitany (Mrs)
Authorised Signatory
Banking Services Division

Micah Nabori
Authorised Signatory
Banking Services Division



COVID-19 HEALTH EMERGENCY RESPONSE PROJECT(KES)

WORLD BANK PROJECT

F.O 30

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE , 2024

Account Number: 1000446684

COVID-19 HEALTH EMERGENCY RESPONSE PROJECT(KES)

	KSHS.	KSHS.	KSHS.
Balance as per Bank certificate			956,273,948.05
Less:-			
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented)	235,658,958.10		
2. Receipts in Bank Statement not yet in Cash Book.....	-		235,658,958.10
Add:-			
3. Payments in Bank Statement not yet recorded in Cash Book.....	-		
4. Receipts in Cash Book not yet recorded in Bank Statement.....	599,393.90		599,393.90
Balance as per Cash Book			721,214,383.85

Reviewed By:

CPA Lawrence Mwenda
CHER-P Accountant

Authorised By:

CPA, Moses Gitari
Head of Accounting Unit



30/6/2024	COLLINS MUSIGALI N	1410	37,800.00
30/6/2024	CHEBOI DANIEL KIPL	1410	37,800.00
30/6/2024	NATIONAL BANK	1411	38,950.00
30/6/2024	LUCY WANJIRA NJERU		41,800.00
30/6/2024	KRA	1397	42,926.05
30/6/2024	NICK KIPTANUI	1436	44,800.00
30/6/2024	REUBEN TULEL	1436	44,800.00
30/6/2024	ALICE MBUI	1436	44,800.00
30/6/2024	CHRISTINE YEGON	1436	44,800.00
30/6/2024	RUTH NGURE	1436	44,800.00
30/6/2024	LUKE KIPYEKOMEN	1456	45,800.00
30/6/2024	ANNE JEPTOO	1445	47,000.00
30/6/2024	ANNE JEPTOO	1446	47,700.00
30/6/2024	ALICE MBUI	1457	48,800.00
30/6/2024	KRA		52,500.00
30/6/2024	Grand Oasis Resorts	1433	53,658.60
30/6/2024	KRA	1398	55,172.40
30/6/2024	KRA	1438	55,172.40
30/6/2024	MAMO UMURO	1436	56,000.00
30/6/2024	IRENE ORGUT	1435	57,000.00
30/6/2024	JANE KIMELI	1435	57,000.00
30/6/2024	CALVINE OSIO ODHI	1349	57,000.00
30/6/2024	REUBEN TULEL	1432	58,000.00
30/6/2024	REUBEN TULEL	1435	58,000.00
30/6/2024	DARLINE ONKOBA K	1435	58,000.00
30/6/2024	NICK KIPTANUI BARI	1435	58,000.00
30/6/2024	SAMMY MWANGI KI	1435	58,800.00
30/6/2024	SAMUEL KOMEN KA	1435	58,800.00
30/6/2024	MOROGO MAGDALIN	1435	59,000.00
30/6/2024	SALIM ALI HUSSEIN	1457	60,000.00
30/6/2024	VICTORIA KANANA K	1457	60,000.00
30/6/2024	KRA		62,758.60
30/6/2024	LILY KIRUI	1374	66,000.00
30/6/2024	RUTH NGURE	1374	66,000.00
30/6/2024	PETER CHEGE KAMU	1410	67,200.00
30/6/2024	PATRICK AMOTH	1436	67,200.00
30/6/2024	MAURICE WAKWABU	1436	67,200.00
30/6/2024	ZAINAB GURA	1436	67,200.00
30/6/2024	JANE MUSEO	1409	67,410.00
30/6/2024	PRIMATE TOURS	1431	69,640.00
30/6/2024	ANNE WAMBUI NGANG'A		70,000.00
30/6/2024	JAQUELINE RESSA	1375	71,000.00
30/6/2024	LUCY WANJIRA NJERU		71,000.00
30/6/2024	MARCYLINE MOKUA	1448	71,200.00
30/6/2024	ABIGAEL KADESA	1449	71,200.00
30/6/2024	PAUL MUTAI	1450	71,200.00
30/6/2024	ELIZABETH WASHIKA	1451	71,200.00
30/6/2024	DRUSILLA WAIRIMU	1457	71,200.00
30/6/2024	ALLAN GOVOGA	1457	71,200.00
30/6/2024	JAQUELINE RESSA	1457	71,200.00

30/6/2024	CAROLYNE NJOKI MWAI		104,500.00
30/6/2024	PATRICK OMWANDA	1410	108,000.00
30/6/2024	SOLMAR HOTEL	1377	108,103.45
30/6/2024	PRIMATE TOURS	1361	115,650.00
30/6/2024	TONDWE AFRICA GR	1440	119,100.00
30/6/2024	LAURA AKINYI OUYA	1409	119,840.00
30/6/2024	PRISCILLAH WANJIKU	1409	119,840.00
30/6/2024	DRUSILLA WAIRIMU	1409	119,840.00
30/6/2024	SAFARICOM LIMITED	1378	120,000.00
30/6/2024	GREENBAY LTD	1362	122,400.00
30/6/2024	KRA	1404	124,639.65
30/6/2024	PRIMATE TOURS	1379	127,410.00
30/6/2024	NCBA	1411	128,630.00
30/6/2024	LYSAK HAVEN PARK I	1380	134,146.55
30/6/2024	LYSAK HAVEN PARK I	1428	137,586.20
30/6/2024	STEVE KIMANZI MUT	1456	141,000.00
30/6/2024	BURCHS RESORT NA	1427	144,465.50
30/6/2024	DORAS KATAMPOI	1436	146,400.00
30/6/2024	PETER MWANGI KAN	1409	149,800.00
30/6/2024	JOSEPHINE WAMBU	1409	149,800.00
30/6/2024	JULIUS AMBA AGUTU	1409	149,800.00
30/6/2024	HOMEBOYZ HOTEL	1447	157,536.20
30/6/2024	KRA	1398	160,000.00
30/6/2024	KRA	1438	160,000.00
30/6/2024	KRA		165,103.45
30/6/2024	MITAU KYENDWA KY	1409	179,760.00
30/6/2024	KRA		182,000.00
30/6/2024	ABSA BANK	1411	182,685.00
30/6/2024	JOHANNES ODENY G	1409	187,250.00
30/6/2024	NJERI ALICE	1409	187,250.00
30/6/2024	DAUD IBRAHIM MJA	1409	187,250.00
30/6/2024	KRA	1443	189,655.15
30/6/2024	STARBUCKS HOTEL A	1426	210,310.35
30/6/2024	GOVERNMENT ADVE	1371	212,115.00
	GOVERNMENT ADVE	1371	212,115.00
30/6/2024	LYSAK HAVEN PARK I	1381	218,467.25
30/6/2024	Villagio Travel Limite	1425	234,000.00
30/6/2024	KRA	1370	275,802.50
30/6/2024	DORAS KATAMPOI	1457	279,200.00
30/6/2024	ENASHIPAI RESORT A	1424	302,689.65
30/6/2024	LYCA TOURS AND TR	1423	364,100.00
30/6/2024	PRIMATE TOURS	1382	371,600.00
30/6/2024	Villagio Travel Limite	1422	372,000.00
30/6/2024	KCB BANK	1411	383,775.30
30/6/2024	MARGARET KEMUNT	1456	403,000.00
30/6/2024	Lake Naivasha Crese	1383	403,324.15
30/6/2024	GRACE KWAMBOKA	1436	412,800.00
30/6/2024	EQUITY BANK	1411	431,015.00
30/6/2024	KRA	1408	446,018.20
30/6/2024	Enza Airport Hotel Li	1363	452,068.95

30/6/2024	Boc Kenya Plc	1369	5,820,010.00
30/6/2024	Subway Express Limi	1403	5,925,000.00
30/6/2024	Upscale Solutions Lin	1404	7,104,460.35
30/6/2024	KENYA MEDICAL WO	1412	8,932,096.55
30/6/2024	Stepline Investments	1405	9,730,080.00
30/6/2024	TROPICAL HEALTHCA	1443	10,810,344.85
30/6/2024	Boc Kenya Plc	1406	11,268,675.00
30/6/2024	Boc Kenya Plc	1370	15,720,742.50
30/6/2024	Boc Kenya Plc	1407	17,306,040.00
30/6/2024	KIGMON CONTRACT	1444	18,995,000.00
30/6/2024	PETMART SERVICES	1408	22,060,061.40
			235,658,958.10

2. Receipts in the Bank Statement not yet recorded in the Cash Book

Date	Cheque No.	Payee	Amount

3. Payments in Bank Statement not yet recorded in Cash Book

Date	Cheque No.	Payee	Amount

4. Receipts in Cash Book not yet recorded in Bank Statement

Date	Cheque No.	Particulars	Amount
			599,393.90
			599,393.90



COVID-19 HEALTH EMERGENCY RESPONSE PROJECT(KES)

WORLD BANK PROJECT

F.O 30

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE , 2024

Account Number: 1000736658

KENYA COVID-19 HEALTH EMERGENCY RESPONSE (KES)

		KSHS.	KSHS.	KSHS.
Balance as per Bank certificate				59,798,311.45
Less:-				
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented)		-		
2. Receipts in Bank Statement not yet in Cash Book.....		-		-
Add:-				
3. Payments in Bank Statement not yet recorded in Cash Book.....		-		
4. Receipts in Cash Book not yet recorded in Bank Statement.....		-		-
Balance as per Cash Book				59,798,311.45

Reviewed By:



CPA Lawrence Mwenda
CHER-P Accountant

Authorised By:



CPA, Moses Gitari
Head of Accounting Unit

**KENYA COVID-19 HEALTH EMERGENCY RESPONSE PROJECT
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2024**

Credit No.: IDA LOAN CREDIT NO.69600-KE (DA-E)

Bank Account No.: 1000545507 Held with Central Bank of Kenya

		NOTES	AMOUNT EURO	AMOUNT EURO
1	Amount advanced by IDA			6,512,240.00
	Less:			
2	Total amount documented			6,320,159.26
3	Outstanding amount to be documented			192,080.74
	Represented by:			
4	Ending Special account Balance as at 30 June 2024			-
5	Amounts claimed but not credited as at 30 June 2024			-
6	Amounts withdrawn and not claimed			192,080.74
7	Service Charges (if not included in lines 5 and 6 above)			-
8	Interest earned (if included in Special Account)			-
9	Total advance to Special Account Year ended 30 June 2024			192,080.74

Discrepancy between total appearing on line 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 IDA and provide reasons for not claiming the expenditures

The amount appearing on line 6 is eligible for financing by World Bank and shall be documented in subsequent IFRs

[Signature]

AUTHORISED REPRESENTATIVE
RESOURCE MOBILISATION DEPARTMENT
THE NATIONAL TREASURY

DATE: 02-08-2024

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SPECIAL ACCOUNT STATEMENT	
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For period ending	30th JUNE, 2024
Account No.	1000545507
Depository Bank	CENTRAL BANK OF KENYA
Address	CBK
Related Loan	KE COVID19 HEALTH EMERG.RESP.6960KE
Credit Agreement	
Currency	EUR

Part A - Account Activity

Beginning balance of 1st July, 2023 as per C.B.K. Ledger Account	0.00
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Add:

Total Amount deposited by World Bank	0.00
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Total Interest earnings if deposited in account	
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Total amount refunded to cover ineligible expenditure	
--	--

Deduct:

Total amount withdrawn	0.00
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Total service charges if not included above in amount withdrawn	
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Ending balance on 30th June,2024	0.00
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**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE:

DATE

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE:

DATE

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

**KENYA COVID-19 HEALTH EMERGENCY RESPONSE PROJECT
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2023**

Credit No.: IDA LOAN CREDIT NO.68230-KE (DA-B)

Bank Account No.: 1000545496 Held with Central Bank of Kenya

		NOTES	AMOUNT EURO	AMOUNT EURO
1	Amount advanced by IDA			20,000,000.00
	Less:			
2	Total amount documented			-
3	Outstanding amount to be documented			20,000,000.00
	Represented by:			
4	Ending Special account Balance as at 30 June 2023			9,200,000.00
5	Amounts claimed but not credited as at 30 June 2023			-
6	Amounts withdrawn and not claimed			10,800,000.00
7	Service Charges (if not included in lines 5 and 6 above)			-
8	Interest earned (if included in Special Account)			-
9	Total advance to Special Account Year ended 30 June 2023			20,000,000.00

Discrepancy between total appearing on line 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 IDA and provide reasons for not claiming the expenditures

The amount appearing on line 6 is eligible for financing by World Bank and shall be documented in subsequent IFRs

**AUTHORISED REPRESENTATIVE
RESOURCE MOBILISATION DEPARTMENT
THE NATIONAL TREASURY**

DATE:

**KENYA COVID-19 HEALTH EMERGENCY RESPONSE PROJECT
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2024**

Credit No.: IDA LOAN CREDIT NO.68230-KE (DA-B)

Bank Account No.: 1000545496 Held with Central Bank of Kenya

		NOTES	AMOUNT EURO	AMOUNT EURO
1	Amount advanced by IDA			20,000,000.00
	Less:			
2	Total amount documented			10,924,569.82
3	Outstanding amount to be documented			9,075,430.18
	Represented by:			
4	Ending Special account Balance as at 30 June 2024			9,200,000.00
5	Amounts claimed but not credited as at 30 June 2024			-
6	Amounts withdrawn and not claimed			(124,569.82)
7	Service Charges (if not included in lines 5 and 6 above)			-
8	Interest earned (if included in Special Account)			-
9	Total advance to Special Account Year ended 30 June 2024			9,075,430.18

Discrepancy between total appearing on line 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 IDA and provide reasons for not claiming the expenditures

The amount appearing on line 6 is eligible for financing by World Bank and shall be documented in subsequent IFRs

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AUTHORISED REPRESENTATIVE
RESOURCE MOBILISATION DEPARTMENT
THE NATIONAL TREASURY

DATE: 02-08-2024

SPECIAL ACCOUNT STATEMENT

For period ending	30th JUNE, 2024
Account No.	1000545496
Depository Bank	CENTRAL BANK OF KENYA
Address	CBK
Related Loan	COVID-19 HEALTH EMERG.RESP.6598-KE
Credit Agreement	
Currency	EUR

Part A - Account Activity

Beginning balance of 1st July, 2023
as per C.B.K. Ledger Account

9,200,000.00

Add:

Total Amount deposited by World Bank

Total Interest earnings if deposited in account

Total amount refunded to cover ineligible
expenditure

Deduct:

Total amount withdrawn

9,200,000.00

Total service charges if not included above in
amount withdrawn

Ending balance on 30th June,2024

0.00

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

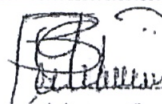
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DATE

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**



01-08-2024



02-08-2024

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