

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 06 DEC 2023

DAY: WED

TABLED
BY:

Hon Naomi Wanjau, MP
Deputy majority whip

CLERK: M

Miriam Mwalu

THE AUDITOR-GENERAL

ON

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

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

MINISTRY OF HEALTH





**PROJECT NAME: GLOBAL FUND -TO CONTRIBUTE TO ACHIEVING VISION 2030
THROUGH UNIVERSAL ACCESS TO COMPREHENSIVE HIV PREVENTION,
TREATMENT AND CARE -KEN-H-TNT-NO.2065**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2023

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

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3) Acronyms and Glossary of Terms

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

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Project Information and Overall Performance

2.1 Name and registered office

Name

Global fund -to contribute to achieving vision 2030 through universal access to comprehensive HIV prevention, treatment and care -KEN-H-TNT-NO.2065- Ministry of Health

Objective

The key objective of the project is to reduce morbidity and mortality due to HIV/ AIDS and Sexually Transmitted Infections in Kenya

Address

The project headquarters offices are in Nairobi, Kenya (Afya Annex Building, KNH Grounds)

The address of its registered office is:

National Aids and STI Control Program (NASCOP)

Ministry of Health

P.O Box 19361-00202

NAIROBI

The project also has offices/branches as follows:

NASCOP is a Division within the Ministry of Health, State Department of Medical services and is the sub recipient implementing the grant. It has no other office or branches. In the implementation of county activities, the program works with the CHMT with the following focal point officers: County Directors of Health, County AIDS/ HIV Coordinators, County Health Records officers, County Nutritionists, County Pharmacists, County Medical Lab technologists among others in the 47 Counties

Contacts: The following are the project contacts

P.O. Box 19361-00202

NAIROBI

Telephone: (254) 705 951 531

E-mail : head@nascop.or.ke

Website: www.nascop.or.ke

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Project information and overall performance (continued)

2.2 Project Information

Project Start Date:	The project start date is 01/07/2021
Project End Date:	The project end date is 30/06/2024
Project Manager:	Dr.Rose Wafula
Project Sponsor:	The project sponsor is The Global Fund

2.3 Project Overview

Line Ministry/State Department of the project	Ministry of Health/State department of Medical Services
Project number	KEN-H-TNT 2065
Strategic goals of the project	<p>The strategic goals of the project are as follows:</p> <ul style="list-style-type: none"> (i) Reduce new HIV, STI and Viral Hepatitis infections through increased access to testing for HIV, syphilis and viral hepatitis, implementation of high impact interventions for reduction of HIV, STI and viral hepatitis, elimination of mother to child transmission of HIV, syphilis and viral hepatitis, comprehensive HIV programming targeting key populations, scaling up HIV prevention interventions targeting adolescent girls and young women and prevention of HIV infection in the health setting. (ii) Reduce morbidity and mortality due to HIV through; increased access and retention on ART and scaling up treatment of STIs and HCV (iii) Increase access to ART treatment by provision of high-quality optimal ART regimens to improve adherence and viral load suppression. (iv) Strengthening quality monitoring and pharmacovigilance, commodity security (v) Strengthening screening and management of co morbidities and linkage of HIV, STI and VH response to Universal Health Coverage

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	(vi) Strengthen strategic information to drive progress towards achievement of goals
Summary of Project Strategies for achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) Policy formulation, Capacity building of health care providers through technical assistance, on job training and mentorship, quality management and standards, advocacy and awareness creation, coordination and partnerships and use of strategic information for decision making.
Other important background information of the project	The project is implemented at National and County levels. NASCOP in collaboration with the counties are responsible for implementation of interventions at National and county levels. Level of effort in the counties will vary depending on HIV burden, level of partner support and concentration of key drivers of new HIV infections. The quantification and initiation of procurement request for HIV commodities required for the country is undertaken by NASCOP while the National treasury is responsible for payments of the commodities.
Areas that the project was formed to intervene	The project was formed to intervene in the following problems/gaps: (i) Differentiated HIV Testing Services (ii) HIV Treatment, care, and support, including Lab, Nutrition and commodity interventions. (iii) HIV Prevention. Key and Vulnerable populations (iv) Prevention of mother to child transmission of HIV (v) Programs to reducing human rights-related barriers to HIV/TB services

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	(vi) RSSH: Program specific Health management information systems and M&E.
Project duration	The project started on 1st July 2021 and is expected to run until 30 June 2024 (Three years)

2.4 Bankers

The following are the bankers for the project:

Co-operative Bank of Kenya
Nairobi Business Centre – Branch

2.5 Independent Auditor

The project is audited by the;
The Office of the Auditor – General, Kenya
P.O Box 30084-00100
NAIROBI

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Project Information and Overall Performance (Continued)

2.6 Roles and Responsibilities

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

Names	Title designation	Key qualification	Responsibilities
Dr. Issack Bashir	Ag. Director of Family Health	Masters of Medicine and OBS/GYN	Ag. Director Family Health.
Dr. Rose Wafula	Head NASCOP	Master in International Health	Program head: NASCOP Oversight authority and grant implementation
Dr. Eric Mutua	Commodities Manager	Masters in Pharmaceuticals analysis	Pharmacist: in charge of procurement of commodities for grant activities
Dr. Consolata Oggot	Global Fund Manager	Masters in Health Economics	Global Fund Manager
CPA Albert Kamau	Project Finance Officer	Bachelor of Business Administration (Finance option) CPA (K)	Program Finance Officer.
CPA Shem O. Owala	Principal Accountant	Masters in Business Administration (Finance option) CPA (K) SMC SLDP	Program Accountant

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2.7 Funding summary

The Project is for duration of Three years from 2021 to 2024 with an approved budget of US\$ 15,733,821 (use donor currency) equivalent to Kshs. 1,702,378,631 as highlighted in the table below:

Project information and overall performance (continued)

Below is the funding summary:

A. Source of Funds

Source of funds	Donor Commitment		Amount received to date – (30 th June 2023)		Undrawn balance to date	
	Donor currency	Kshs	Donor currency	Kshs	Donor currency	Kshs
(i) Grant	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
GLOBAL FUND HIV AIDS	15,733,821	1,702,378,631	10,025,840.51	1,084,782,680	5,707,980.49	617,595,951
TOTAL	15,733,821	1,702,378,631	10,025,840.51	1,084,782,680	5,707,980.49	617,595,951

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Project information and overall performance (continued)

B. Application of Funds

Application of funds	Amount received to date – (30 th June 2023)		Cumulative amount paid to date – (30 th June 2023)		Unutilised balance to date (30 th June 2023)	
	<i>Donor currency</i> (A)	<i>Kshs</i> (A')	<i>Donor currency</i> (B)	<i>Kshs</i> (B')	<i>Donor currency</i> (A)-(B)	<i>Kshs</i> (A')-(B')
(i) Grant						
Bal BF from NFM 2(year 1)	4,282,979.17	463,412,680	2,831,977.43	306,416,211	1,451,001.74	156,996,469
GLOBAL FUND HIV AIDS (year 2)	5,742,861.35	621,370,000	2,655,569.33	287,329,088	3,087,292.02	334,040,912
Total	10,025,840.52	1,084,782,680	5,487,546.76	593,745,299	4,538,293.76	491,037,381

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Project information and overall performance (continued)

2.8 Summary of Overall Project Performance:

- i) The Budget for the reporting financial year is Ksh.765,167,189.60. The actual expenditure for the period is Ksh.287,329,088 and cumulative two year budget is Kshs 1,084,792,680 and cumulative Actual expenditure for the two years was Kshs 491,037,381. Actual absorption for the reporting period was 30.97% and cumulative absorption rate for the two years was 37.55%
- ii) **Value- for- money achievements**

The program has continued to improve on the efficiency in implementation hence the realisation of savings in implemented activities. The layering of national and county led implementation also supports the program to undertake a wide scope of implementation since the county teams are critical in providing additional capacity to spearhead implementation at sub-county and facility level.
- iii) **The absorption rate since commencement of the project**

The absorption rate for this financial year was 37.55%, this is the first year, second year was 37% of implementation of NFM3 grant. We anticipate that implementation will pick up in the third year of implementation.
- iv) **Implementation challenges and recommended way forward.**
 - a) The Treatment guideline launch delayed and hence affecting implementation of some activities related to capacity building of healthcare workers.
 - b) The two impact surveys for AGYW and KP estimates with budgets in Year were awaiting Ethics review committee approval to undertake the surveys. This is in line with best practise standards on undertaking studies with human subject involvement. The planning process took longer since implementation involved building consensus with stakeholder on the variables to be measured in the study.
 - c) The program launched Year procurements for various goods and services, however some were not responsive and therefore were not executed. The procurement process was re-launched, and we anticipate responsive bids that will increase absorption of funds.

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- d) Some policy documents e.g., HTS operational plan, PSEF for HIV service delivery are undergoing adjustments and finalization after stakeholders' feedback. Once these policy documents are validated and rolled out for implementation it will also facilitate expedited implementation of the grant.

2.9 Project Compliance

The National HIV AIDS program (NAS COP) has continued to comply with both donor and government regulations in force from time to time and has not had any significant case of non-compliance.

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3. Statement of Performance against Project's Predetermined Objectives

Introduction

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

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

The Project will contribute to achievement of the following objectives as defined in the Kenya AIDS strategic framework II 2020/2021- 2024/2025:

- a) Reduced new HIV infections by 75%.
- b) Reduced AIDS related mortality by 50%.
- c) Micro- eliminate Viral hepatitis and reduce incidence of sexually transmitted infections.
- d) Reduced HIV related stigma and discrimination by less than 25%.
- e) Increased domestic financing of the HIV response to 50%.

Specific objectives include:

- a) Achieve 95% retention in care (ART) annually.
- b) Achieve 95% of PLHIV on ART virally suppressed.
- c) Reduce mother to child transmission of HIV to less

Progress on attainment of strategic development objectiv

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

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Programmatic performance as per NFM3 framework indicators

Below we provide the progress on attaining the stated objectives:

The Programmatic Performance shows progress towards achievement of the grant objectives from as at June 2023.

Programmatic performance as per NFM3 framework indicators

Indicator	Target	Achieved	Comment
Percentage of HIV-positive results among the total HIV tests performed during the reporting period	2.11%	2.10%	The program has continued to implement targeted HIV testing approaches as well as redistribution of the available kits to ensure prioritized populations such young people KPs and other vulnerable populations, pregnant and breastfeeding women are reached with testing services,
Percentage of pregnant women who know their HIV status	84%	72.0%	This is a coverage indicator that measures the proportion of Pregnant and breastfeeding women who know their HIV status against the estimated Pregnant and breastfeeding women. During this reporting period, 1,225,103 out of 1,692,297 pregnant women knew their HIV status.
Percentage of HIV-positive women who received ART during pregnancy and/or labour and delivery	93.5%	90.5%	The indicator measures coverage of ART among HIV positive pregnant and breastfeeding women against the PMTCT need. 46,849 HIV positive pregnant and breastfeeding women were initiated on ART against the PMTCT need of 51,764
Percentage of HIV-exposed infants receiving a virological test for HIV within 2 months of birth	80%	64%	33,364/51,764 HIV exposed infants had a virological test within 2 months of birth. The performance of this indicator is attributed to disruptions in supply EID/VL commodities
Number of medical male circumcisions performed according to national standards	97,220	66,573	This represents medical male circumcisions that were conducted between July 2021 to June 2022 in the 13 VMMC priority counties mainly Busia, Kisumu, Homabay, Siaya, Migori, Nandi, Kericho, West pokot, Nakuru, Nairobi, Turkana, Mombasa, and Marsabit. With the decline of donor support for VMMC, program is seeking additional resources both at national and county level to sustain service delivery.
Timeliness of facility reporting: Percentage of submitted facility monthly reports (for the reporting	90%	91.0%	The indicator measures reporting rates for HIV and TB treatment reports (MOH 731-3) in KHIS. Performance is attributed to collective efforts by the program, county

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period) that are received on time per the national guidelines				governments and Partners to improve reporting rates.
TB/HIV-7 Percentage of PLHIV on ART who initiated TB preventive therapy among those eligible during the reporting period	79.30%	61%		The program is continually working with service providers to identify eligible clients and initiate TPT as well as enhance client awareness on the benefit of TB preventive therapy among people living with HIV.
TCS-1.1 ^(M) Percentage of people on ART among all people living with HIV at the end of the reporting period	83.20%	96.6%		Total Number of clients currently on ART is 1,330,959 (KHIS-June 2023). County HIV 2023 estimates indicate that 1,377,784 persons are living with HIV.

4) Environmental and Sustainability reporting

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

1. Sustainability strategy and profile

The program adheres to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.

- The Program works in close collaboration with the counties to implement service delivery interventions that can be implemented within existing government structures and systems in such a way, if the donor funding is reduced county government will continue with service delivery components.
- Human resource capacity
- Increased focus on integration in programming e.g., HIV and NCD, GBV and mental health. This supports in increase services to the clients as well as pooling the human resource capacity and funding to offer comprehensive service package to client. This draws efficiencies in cross programming.
- Domestic financing has increased for the allocation to procure ARVs and related HIV commodities.
- Ongoing discussion with the UHC secretariat to cover HIV related services as part of the essential package.

2. Environmental performance

The program adopts and implements Ministry of Health waste management plan (2016-2021) which was developed by the Ministry together with partners and NEMA.

3. Employee welfare

The program through the Ministry of Health ensures that the recruitment process is adhered to according the Public Service Regulations. Taking cognizance of gender ratio, Minority communities and People with disabilities are given priorities.

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Capacity building of all officers through in house training and continuous professional developments to enhance improved service delivery to the citizens.

Staff Performance Appraisal system (SPAS) is predicated upon the principle of work planning, setting of agreed performance targets, feedback and reporting. It is linked to other human resource systems and processes including staff development, career progression, placement, rewards and sanctions.

The program endeavour to comply with Occupational Safety and Health Act of 2007, (OSHA)

4. Market place practices-

a) Responsible Supply chain and supplier relations-

This program have ensured that all procurement prior to their implementation, a market survey is done to guide on the optimal market prices. The suppliers are subjected to the lowest bidder given the chance other requirements for example statutory notwithstanding. The suppliers have been treated responsibly by honouring contracts paying them with the stipulated timeliness.

b) Responsible ethical practices

The program ensured that all the suppliers were treated as required by the public procurement asset disposal act 2005 and public procurement regulations 2006 so as to maintain ethical and anti- corruption practices and responsible political involvement.

c) Regulatory impact assessment

The program further ensured that all the suppliers who supplied in this financial year were issued with Tax exemption certificates as this is a Tax exempted provider.

5. Community Engagements

The program has been working closely with PLHIV in development of guidelines and technical working group meetings. Community members are engaged in monitoring of the program through the HIV interagency coordinating committees. During this reporting period, the program engaged youth peer educators in mobilization of young persons in and out of school to improve uptake of HIV testing and linkage of those who test positive to care and treatment.

5) Statement of Project Management responsibilities

The *Principal Secretary* for the Ministry of Health CBS Harry Kimtai and the *Project Coordinator* for *Global fund HIV/AIDS Program* Dr. Rose Wafula are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year ended on June 30, 2023.

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

The *Principal Secretary* for the Ministry of Health and the *Project Coordinator* for *Global fund HIV/AIDS Program* 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 Coordinator* for *Global fund HIV/AIDS Program* are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year ended June 30, 2023, and of the Project's financial position as at that date. The *Principal Secretary* for the Ministry of Health and the *Project Coordinator* for *Global fund HIV/AIDS Program* 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.

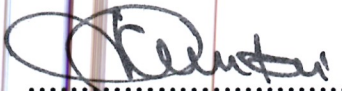
The *Principal Secretary* for the Ministry of Health and the *Project Coordinator* for *Global fund HIV/AIDS Program* confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds

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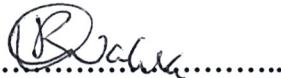
received during the financial year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project Financial Statements

The Project financial statements were approved by the *Principal Secretary* for the Ministry of Health and the *Project Coordinator* for *Global fund HIV/AIDS Program* on 30th October, 2023 and signed by:



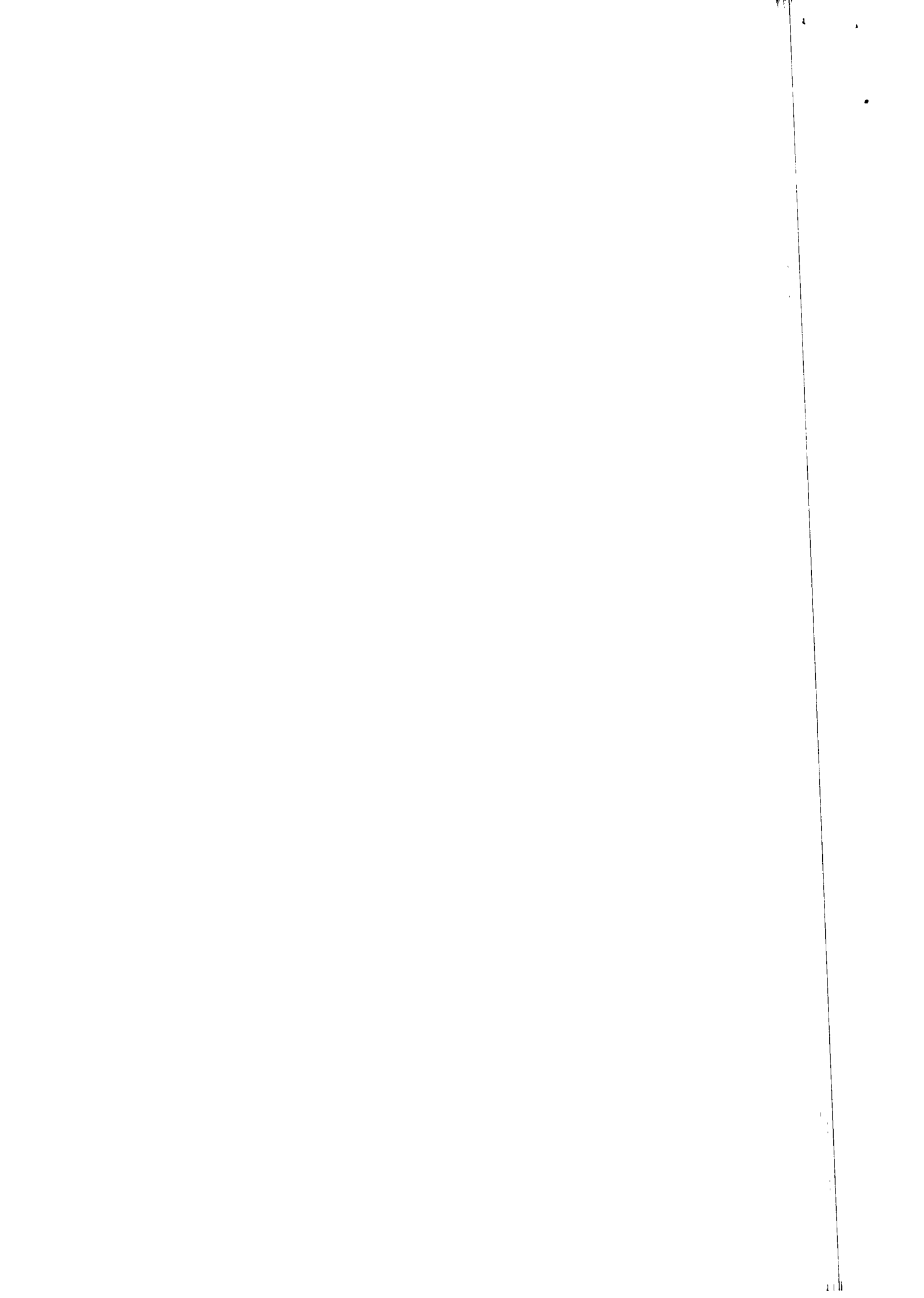
.....
Harry Kimtai CBS
Principal Secretary



.....
Dr. Rose Wafula
Project Coordinator

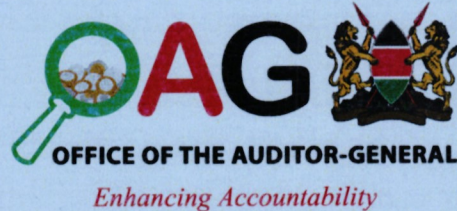


.....
Shem O. Owala
Project Accountant
ICPAK Member No:20468



REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON GLOBAL FUND - TO CONTRIBUTE TO ACHIEVING VISION 2030 THROUGH UNIVERSAL ACCESS TO COMPREHENSIVE HIV PREVENTION, TREATMENT AND CARE PROGRAM- KEN-H-TNT NO. 2065 FOR THE YEAR ENDED 30 JUNE, 2023 - 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 Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

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

Report of the Auditor-General on Global Fund - To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Program - KEN-H-TNT NO. 2065 for the year ended 30 June, 2023 – Ministry of Health

Prevention, Treatment and Care Program - KEN-H-TNT NO. 2065 set out on pages 1 to 19, which comprise of the statement of financial assets as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and 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, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Global Fund - To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Program - KEN-H-TNT NO. 2065 as at 30 June, 2023, 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 Grant Agreement No. KEN-H-TNT GA 2065 dated 14 June, 2021 between the Global Fund and the Republic of Kenya.

Basis for Qualified Opinion

Unsupported Payments in Bank Reconciliation Statements

The statement of financial assets reflects bank balance of Kshs.480,041,252 as disclosed in Note 5.A to the financial statements. Review of bank reconciliation statements revealed payments in bank statements not yet recorded in cash book of Kshs.612,500. However, these payments were not supported by vouchers as evidence of goods supplied or services rendered and have been outstanding since financial year 2021/2022.

The Management indicated that they had instituted legal and administrative action for the recovery of the funds. However, no evidence of court case on the matter was provided for audit review and the proposed administration action to the concerned officer has not been effected.

In the circumstances, the accuracy and completeness of bank balance of Kshs.480,041,252 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget of Kshs.765,167,190 and actual on comparable basis of Kshs.625,010,426 resulting to underfunding of Kshs.140,156,764 or 18 % of the budget. Similarly, the Program spent an amount of Kshs.287,262,162 out of the approved expenditure budget of Kshs.765,167,190, resulting in an under expenditure of Kshs.477,905,028 or 62% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

2. Slow Disbursement of Grant Funds

The funding summary paragraph 2.7 indicates that the project is for a duration of three (3) years from 01 July, 2021 to 30, June 2024 with an approved budget of USD.15,733,821 equivalent to Kshs.1,702,378,631. However, as at 30 June, 2023 disbursements of USD.5,707,980 equivalent to Kshs.617,595,951 had not been received.

In the circumstances, the Program, which has only one year remaining, may not absorb the entire amount of USD.15,733,821 equivalent to Kshs.1,702,378,631 thereby not achieving the objectives of reducing new HIV, STI and viral hepatitis infections, reducing morbidity and mortality due to HIV, scaling up treatment of STIs and HCV and increasing access to ART treatment.

3. Pending Bills

Analysis of Pending Bills as disclosed in Annex 4a indicates that the Project had pending bills totalling Kshs.24,398,008 as at 30 June, 2023. However, Management has not explained why the bills were not settled during the year under review.

Failure to settle bills in the year for which they relate may adversely affect the implementation of the subsequent year's budgeted programs as the pending bills form a first charge to that year's budget provision.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Long Outstanding Imprest and Advances

The statement of financial assets reflects imprests and advances of Kshs.330,000 as disclosed in Note 6 to the financial statements and which relates to an imprest

advanced in 2018. This is contrary to Regulation 93(5) of the Public Finance Management (National Government) Regulations, 2015, which states that a holder of temporary imprests shall account or surrender the imprest with seven working days after returning to duty station.

In the circumstances, Management was in breach of the law and the recoverability of the imprest amount of Ksh.330,000 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Lack of an Asset Register

During the year under review, Management did not provide a fixed asset register but only presented an asset verification report, which omitted details of dates of purchase and prices. In addition, fixed assets items were aggregated without giving details of the individual asset name, tag number and location.

In the circumstances, the effectiveness of internal controls on maintenance of the fixed assets register could not be confirmed.

2. Non-Existent Peer Educators

The statement of receipts and payments reflects purchase of goods and services amount of Kshs.214,469,558 as disclosed in Note 4 to the financial statements. The amount includes training payments of Kshs.188,179,362 out of which Kshs.11,112,000 was spent on peer educators for stipends and airtime. However, field verification revealed that peer educators in four (4) facilities were not existent and were missing from the facilities employees' records.

In the circumstances, the effectiveness of internal controls on management of peer educators could not be confirmed.

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

As required by Financing Agreements dated 14 June, 2021, I report based on my audit, that:

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Program's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Program or 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 are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material

uncertainty exists related to events or conditions that may cast significant doubt on the Program's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Program to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Program to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

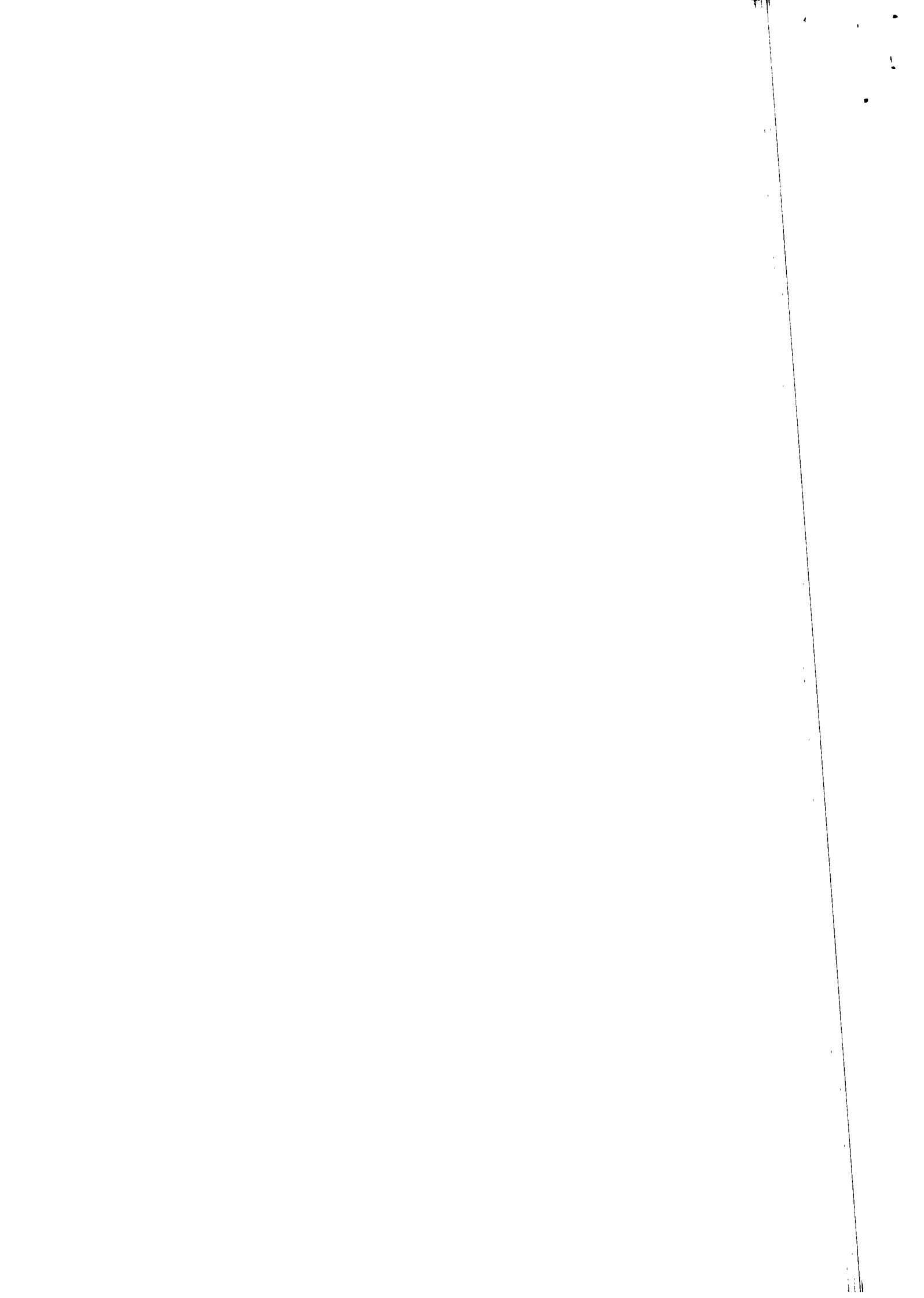
I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

31 October, 2023



GLOBAL FUND -TO CONTRIBUTE TO ACHIEVING VISION 2030 THROUGH UNIVERSAL ACCESS TO COMPREHENSIVE HIV PREVENTION, TREATMENT AND CARE -KEN-H-TNT-NO.2065-FOR THE YEAR ENDED 30 JUNE, 2023-THE MINISTRY OF HEALTH
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7) Statement of Financial Assets as at 30th June 2023

Description	Note	2022/2023 Kshs	2021/2022 Kshs
Financial Assets			
Cash and Cash equivalents			
Bank Balances	5.A	480,041,252	158,324,015
Cash Balances	5. B	19,156,507	3,125,479
Total Cash and Cash equivalents		499,197,759	161,449,494
Imprests and Advances	6	330,000	330,000
Total Financial Assets		499,527,759	161,779,494
Represented By			
Fund Balance B/fwd.	7	161,779,494	0
Prior Year adjustments		0	0
Surplus/(Deficit) for the Year		337,748,264	161,779,494
Net Financial Position		499,527,758	161,779,494

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


Harry Kintai CBS
Principal Secretary


Dr. Rose Wafula
Project Coordinator


CPA. Shem Owala
Project Accountant
ICPACK Mer No. 20468

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8) Statement of Cashflow for the year ended 30th June 2023

Description	Notes	2022/2023 Kshs	2021/2022 Kshs
Cashflow from operating activities			
Receipts			
Proceeds from domestic and foreign grants	1	621,370,000	463,412,680
Miscellaneous receipts	2	3,640,426	4,783,025
Total receipts		625,010,426	468,195,705
Payments			
Compensation of employees	3	72,792,604	87,618,535
Purchase of goods and services	4	214,467,558	218,797,676
Total Payments		287,262,162	306,416,211
Adjustments during the year			
Decrease/(increase) in accounts receivable	6	0	330,000
Net increase in cash and cash equivalents		337,748,264	161,449,494
Cash and cash equivalent at the beginning of the year		161,449,494	0
Cash and cash equivalent at end of the year	7	499,527,758	161,449,494

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

..... Harry Kimtai CBS Principal Secretary Dr. Rose Wafula Project Coordinator CPA. Shem Owala Project Accountant ICPACK Mer No. 20468
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9) Statement of Comparison of Budget and Actual amounts for year ended 30th June 2023

Receipts/Payments Item	Original Budget a	Final Budget c=a+b	Actual on Comparable Basis D	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Receipts					
Proceeds from domestic and foreign grants	765,167,190	765,167,190	621,370,000	143,797,190	
Miscellaneous receipts	0	0	3,640,426	-3,640,426	
Total Receipts	765,167,190	765,167,190	625,010,426	140,156,764	81.68%
Payments					
Compensation to employees	72,792,604	72,792,604	72,792,604	0	100%
Purchase of goods and services	692,374,586	692,374,586	214,469,558	477,905,028	30.96%
Total Payments	765,167,190	765,167,190	287,262,162	477,905,028	37.54%
Surplus or Deficit	0	0	337,748,264		


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


.....
Harry Kimtai CBS

Principal Secretary


.....

Dr. Rose Wafula
Project Coordinator


.....

CPA. Shem Owala
Project Accountant
ICPACK Mer No. 20468

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10) Significant Accounting Policies

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

a) Statement of compliance and basis of preparation

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

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

b) Reporting entity

The financial statements are for Global fund HIV AIDS Program under the the Ministry of Health. The financial statements are for the reporting entity Global fund HIV AIDS Program as required by Section 81 of the PFM Act, 2012 .

c) Reporting currency

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

d) Recognition of receipts

Global fund HIV AIDS Program recognises all receipts from the various sources when the event occurs, and the related cash has been received.

i) Transfers from the Exchequer

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

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Significant Accounting Policies (continued)

ii) External Assistance

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

iii) Other receipts

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

iv) Donations and grants

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

v) Proceeds from borrowing.

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

vi) Undrawn external assistance

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

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Significant Accounting Policies (continued)

e) Recognition of payments

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

i) Compensation to employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

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Significant Accounting Policies (continued)

v) Acquisition of fixed assets

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

f) In-kind donations

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

g) Cash and cash equivalents

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

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Significant Accounting Policies (Continued)

h) Restriction on cash

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

i) Imprests and Advances

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

j) Contingent Liabilities

A contingent liability is:

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

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

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

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Significant Accounting Policies (Continued)

k) Contingent Assets

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

l) Pending bills

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

m) Budget

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

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Significant Accounting Policies (Continued)

n) Third party payments

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

o) Exchange rate differences

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

p) Comparative figures

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

q) Subsequent events

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2023.

r) Prior period adjustments

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

**GLOBAL FUND -TO CONTRIBUTE TO ACHIEVING VISION 2030 THROUGH UNIVERSAL ACCESS TO
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1. Notes to the Financial Statements

1. Proceeds From Domestic and Foreign Grants

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

Name of Donor	2022/2023						2021/2022	Cumulative to date
	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount	Total Amount	
			Kshs	Kshs	Kshs	Kshs	Kshs	
GLOBAL FUND HIV AIDS GRANT	2022/2023	5,742,861.35	621,370,000	0	0	0	463,412,680	1,084,782,680
Total		5,742,861.35	621,370,000	0	0	0	463,412,680	1,084,782,680

2. Miscellaneous receipts

Description	2022/2023			2021/2022	Cumulative to- date (from inception)
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total receipts	Total receipts	
	Kshs	Kshs	Kshs	Kshs	
Interest income	3,387,190	0	3,387,190	4,783,025	8,170,215
Imprest Refunds	253,236.	0	253,236	0	253,236
Total	3,640,426	0	3,640,426	4,783,025	8,423,451

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3. Compensation to Employees

Description	2022/2023		2021/2022	Cumulative to- date
	Payments made by the Entity in Cash	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs
-				
Basic wages of temporary employees	39,364,720	39,364,720	41,357,723	80,722,443
Personal allowances paid as part of salary	31,816,344	31,816,344	44,984,212	76,800,556
Compulsory national social security schemes	734,640	734,640	273,200	1,007,840
Compulsory national health insurance schemes	876,900	876,900	1,003,400	1,880,300
Total	72,792,604	72,792,604	87,618,535	160,411,139

4. Purchase of Goods and Services

Description	2022/2023		2021/2022	Cumulative to- date
	Payments made in Cash	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs
Communication, supplies and services	5,960,500.00	5,960,500.00	10,263,000	16,223,500
Domestic travel and subsistence	559,275.00	559,275.00	1,519,130	2,078,405
Printing, advertising, and information supplies	7,942,565.75	7,942,565.75	0	7,942,565.75
Training payments	188,179,362.00	188,179,362.00	166,947,750	355,127,112
Hospitality supplies and services	5,083,304	5,083,304	24,533,912	29,617,216
Insurance costs	0	0	8,413,213	8,413,213
Specialized materials and services- Fuel	5,731,507.75	5,731,507.75	6,867,928	12,599,436
	886,203.93	886,203.93	0	886,203.93

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Description	2022/2023		2021/2022	Cumulative to-date
	Payments made in Cash	Total payments	Total payments	
Routine maintenance – vehicles and other transport equipment				
Bank Charges, Commissions	126,840	126,840	252,742.95	379,582.95
Total	214,469,558	214,469,558	218,797,675.95	433,267,234

5. Cash And Cash equivalents

Description	2022/2023	2021/2022
	Kshs	Kshs
Bank accounts Co-operative Bank Kenya (Ac/ No. 01141696726200)	480,041,251.77	158,324,014.59
Cash equivalents (short-term deposits) (Note 11C)	19,156,507.	3,125,479.
Total	<u>499,197,758.77</u>	<u>161,449,493.</u>

5. A Bank Accounts

Project Bank Accounts

Details	2022/2023	2021/2022
	Kshs	Kshs
Co-operative Bank of Kenya (Acc/ No. 01141696726200)	480,041,251.77	158,324,014.59
Total local currency balances	480,041,251.77	158,324,014.59
Total bank account balances	480,041,251.77	158,324,014.59

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Special Deposit Accounts Movement Schedule

Description	2022/2023	2021/2022
	Kshs	Kshs
(i) Co-operative Bank of Kenya (Acc/ No. 01141696726200)		
Opening balance	161,779,494	0
Total amount deposited in the account	621,370,000	463,412,680
Miscellaneous Receipt and Interest Earned	3,640,426	4,783,025
Total Amount Withdrawn as per (Statement of receipt and payments)	(287,262,162)	(306,416,211)
Closing balance (as per SDA bank account reconciliation attached)	499,527,759	161,779,494

5 B Cash equivalents (short-term deposits)

Description	2022/2023	2021/2022
	KShs	KShs
Co-operative Bank of Kenya (Acc/ No. 01141696726200)	480,041,251.77	158,324,014.59
MPESA	19,156,507.00	3,125,479.00
Total cash in hand balances	<u>499,197,758.77</u>	<u>161,449,493.59</u>

6 Imprests and Advances

Description	2022/2023	2021/2022
	Kshs	Kshs
Government Imprests	330,000	330,000
Total	330,000	330,000

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6 A: Breakdown of Imprests and Advances

Name of Officer or Institution	Amount Taken	Due Date of Surrender	Amount Surrendered	Balance 2022/2023	Balance 2021/2022
	Kshs	Kshs	Kshs	Kshs	Kshs
<i>Ambrose Juma</i>	1,219,940	28/09/2018	889,940	330,000	330,000
Total	1,219,940		889,940	330,000	330,000

7. Fund Balance Brought Forward

Description	2022/2023	2021/2022
	Kshs	Kshs
Bank accounts	480,041,251.77	158,324,014.59
MPESA	19,156,507	3,125,479
Total	499,197,758.77	161,449,493.59

8. Changes in Imprests and Advances

Description	2022/2023	2021/2022
	Kshs	Kshs
Opening Receivables as at 1 st July 2022	330,000	330,000
Closing account receivables as at 30 th June 2023	330,000	330,000
Change in Imprests and advances	330,000	330,000

9. Other Important Disclosures (Continued)

9.1) External Assistance

Description	2022/2023	2021/2022
	Kshs	Kshs
External assistance received as grants	621,370,000	463,412,680
Total	621,370,000	463,412,680

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9.2) Undrawn external assistance

	2022/2023	2021/2022
Description	Kshs	Kshs
Undrawn external assistance - grants	143,797,190.	2,101,252,823
Total	143,797,190.	2,101,252,823

9.3) Classes of providers of external assistance

	2022/2023	2021/2022
Description	Kshs	Kshs
Multilateral donors – Global Fund HIV AIDS	621,370,000	0
Receipts From NFM2 B/F	0	463,412,680
Total	621,370,000	463,412,680

10. Annexes

Annex 1: Prior Year Auditor-General's Recommendations

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	Unaccounted for imprest	The imprest not surrendered Kshs 330,000 relates to an officer who was robbed while travelling on duty in Marsabit County. The matter was referred to the Director of Criminal Investigations for investigation and	Not Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
		currently the case is in court.The matter was discussed by the Public Accounts Committee (PAC) in its sitting held on 25 th November 2021. The Ministry awaits the recommendations		
5.0	Asset register	The State Principal Recipient (PR), The National Treasury, has engaged a consultant to consolidate all assets procured by Global Fund in all facilities in the 47 counties and hence this is work in progress.	Not Resolved	December 2023

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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.



.....
Harry Kintai CBS
Principal Secretary



.....
Dr. Rose Wafula
Project Coordinator

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Annex 4a: Analysis of Pending Bills

S/NO	Supplier of Goods or Services	Date Contracted/ invoiced.	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
			a	b	c=a-b		
1.	Supply of services Aventura kitchens	07/06/2022	52,750.00	0.00	52,750.00		
2.	Oliviera Restaurant	31/08/2022	320,000.00	0.00	320,000.00		
3.	Oliveira restaurant	09/02/2022	50,000.00	0.00	50,000.00		
4.	Astorian grand hotel	30/09/2022	525,000.00	0.00	525,000.00		
5.	Royal Minni Inn	20/09/2022	280,000.00	0.00	280,000.00		
6.	Astorian grand hotel	30/09/2022	260,000.00	0.00	260,000.00		
7.	Kiandani Bed & Breakfast hotel	10/07/2022	142,500.00	0.00	142,500.00		
8.	67 airport hotel	14/10/2022	322,500.00	0.00	322,500.00		
9.	City gate enterprises	21/10/2022	20,000.00	0.00	20,000.00		
10.	City gate enterprises	15/11/2022	45,000.00	0.00	45,000.00		
11.	Mada Holdings T/A kilifi Bay Resort	12/16/2022	302,400.00	0.00	302,400.00		
12.	Maxland Hotel	12/09/2022	620,400.00	0.00	620,400.00		
13.	Boma inn Eldoret	16/12/2022	660,000.00	0.00	660,000.00		
14.	Kiandani Bed & Breakfast hotel	12/16/2022	330,000.00	0.00	330,000.00		
15.	Sahara hotel	12/16/2022	257,400.00	0.00	257,400.00		
16.	Tumaini gardens	12/16/2022	280,000.00	0.00	280,000.00		
17.	Semara Hotel	28/11/2022	375,000.00	0.00	375,000.00		
18.	Semara Hotel	13/12/2022	375,000.00	0.00	375,000.00		
19.	Sunstar hotel	14/12/2022	440,000.00	0.00	440,000.00		

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S/NO	Supplier of Goods or Services	Date Contracted/ invoiced.	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
20.	Kiandani Bed & Breakfast hotel	08/12/2022	390,000.00	0.00	390,000.00		
21.	Sun glam hotel	07/12/2022	205,800.00	0.00	205,800.00		
22.	Royal platter ltd	2/12/2022-	75,000.00	0.00	75,000.00		
23.	Maxland hotel	26/01/2023	147,000.00	0.00	147,000.00		
24.	Victoria comfort inn	13/12/2022	75,000.00	0.00	75,000.00		
25.	Hotel waterbuck	20/12/2022	62,500.00	0.00	62,500.00		
26.	Boma inn Eldoret	24/02/2023	62,500.00	0.00	62,500.00		
27.	Burch's resort	16/12/2022	390,000.00	0.00	390,000.00		
28.	Skywide tours and travel Ltd	16/12/2022	77,600.00	0.00	77,600.00		
29.	Semara Hotel	09/12/2022	562,500.00	0.00	562,500.00		
30.	Trumpet Inn	05/12/2022	57,500.00	0.00	57,500.00		
31.	Kwale Golden	12/08/2022	60,000.00	0.00	60,000.00		
32.	The luke hotel	12/05/2022	75,000.00	0.00	75,000.00		
33.	The Orient Hotel	14/12/2022	50,000.00	0.00	50,000.00		
34.	San Valencia hospitality ltd	02/01/2023	60,000.00	0.00	60,000.00		
35.	Sand and Rock Resort Hotel	12/16/2022	340,000.00	0.00	340,000.00		
36.	Wajir county guest house	12/16/2022	272,000.00	0.00	272,000.00		
37.	Granada properties	12/16/2022	340,000.00	0.00	340,000.00		
38.	British guest house Mpeketoni	12/16/2022	340,000.00	0.00	340,000.00		
39.	Zuri hotel	12/16/2022	299,200.00	0.00	299,200.00		
40.	Hic'dig hotels	12/16/2022	312,800.00	0.00	312,800.00		
41.	Isiolo bomen hotel	12/16/2022	350,000.00	0.00	350,000.00		

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S/NO	Supplier of Goods or Services	Date Contracted/ invoiced.	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
42.	Skywide tours and travel Ltd	24/12/2022	117,400.00	0.00	117,400.00		
43.	Stockwell Properties T/A Seo Hotel	02/10/2023	879,320.00	0.00	879,320.00		
44.	Semara Hotel	16/01/2023	57,500.00	0.00	57,500.00		
45.	Semara Hotel	20/01/2023	432,500.00	0.00	432,500.00		
46.	Semara Hotel	27/01/2023	372,500.00	0.00	372,500.00		
47.	Ndash Enterprises T/A A&L hotel	03/02/2023	210,000.00	0.00	210,000.00		
48.	Aventura kitchens	13& 16/01/2023	49,000.00	0.00	49,000.00		
49.	Jumbo hilltop hotel	27/01/2023	315,520.00	0.00	315,520.00		
50.	Mada Hotels T/A Kilifi bay hotel	27/01/2023	351,000.00	0.00	351,000.00		
51.	Sahara Gardens Hotel	27/01/2023	231,200.00	0.00	231,200.00		
52.	Allen's hotel	27/01/2023	299,200.00	0.00	299,200.00		
53.	Lullaby Joints T/A Forte hotel	27/01/2023	286,000.00	0.00	286,000.00		
54.	Stanley's haven Ltd	27/01/2023	325,000.00	0.00	325,000.00		
55.	Phoenicia hotel	27/01/2023	295,200.00	0.00	295,200.00		
56.	Elsa hotel Ltd	27/01/2023	272,000.00	0.00	272,000.00		
57.	Victoria comfort inn	27/01/2023	340,000.00	0.00	340,000.00		
58.	Beimont hotel	27/01/2023	266,000.00	0.00	266,000.00		
59.	Dallas Premiere Hotel	27/01/2023	330,000.00	0.00	330,000.00		
60.	Tourist Hotel Bungoma	27/01/2024	299,200.00	0.00	299,200.00		
61.	Broad park hotel	27/01/2023	300,800.00	0.00	300,800.00		
62.	Siaya county club	27/01/2023	292,600.00	0.00	292,600.00		

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S/NO	Supplier of Goods or Services	Date Contracted/ invoiced.	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
63.	Clarion hotel	27/01/2023	337,000.00	0.00	337,000.00		
64.	San Valencia Hospitality Ltd	20/02/2023	30,000.00	0.00	30,000.00		
65.	The Great Turk Reef Hotel Ltd	03/02/2023	377,000.00	0.00	377,000.00		
66.	Keelu resort hotel	03/02/2023	258,000.00	0.00	258,000.00		
67.	Hill Moon Restaurant	03/02/2023	251,600.00	0.00	251,600.00		
68.	Palasino Resort Hotel	03/02/2023	321,320.00	0.00	321,320.00		
69.	Eastward hotel	03/02/2023	240,400.00	0.00	240,400.00		
70.	Mara Frontier Hotel	03/02/2023	243,000.00	0.00	243,000.00		
71.	Marble Arch Hotel	15/02/2023	60,000.00	0.00	60,000.00		
72.	Kitui pastoral center	03/02/2023	326,400.00	0.00	326,400.00		
73.	The smith Hotel	03/02/2023	340,000.00	0.00	340,000.00		
74.	City gate enterprises	02/02/2023	12,500.00	0.00	12,500.00		
75.	City gate enterprises	1&16&21/3/2022	212,500.00	0.00	212,500.00		
76.	Lysak haven park	08/02/2023	41,400.00	0.00	41,400.00		
77.	Aventura kitchens	6&9/2/2023	150,000.00	0.00	150,000.00		
78.	Hotel Rio	10/02/2023	18,000.00	0.00	18,000.00		
79.	Royal platter ltd	4/22/2022	105,000.00	0.00	105,000.00		
80.	Best western plus	06/06/2022	73,500.00	0.00	73,500.00		
81.	Ibis nyeri ltd	12/07/2022	82,000.00	0.00	82,000.00		
82.	Chang sierra spring	19/07/2022	118,000.00	0.00	118,000.00		
83.	County view hotel	12/07/2022	115,000.00	0.00	115,000.00		
84.	Sai rock hotel and beach resort	12/07/2022	97,500.00	0.00	97,500.00		
85.	Enzogu gardens	13/07/2022	102,900.00	0.00	102,900.00		

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S/NO	Supplier of Goods or Services	Date Contracted/ invoiced.	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
86.	Phoenicia Hotel	13/07/2022	102,900.00	0.00	102,900.00		
87.	Mara Frontier Hotel	21/07/2022	74,100.00	0.00	74,100.00		
88.	Beisa hotel	06/05/2022	125,000.00	0.00	125,000.00		
89.	Hotel Titanic	15/07/2022	88,000.00	0.00	88,000.00		
90.	Gific hotel	26/07/2022	84,000.00	0.00	84,000.00		
91.	Kitui pastoral center	19/07/2022	108,000.00	0.00	108,000.00		
92.	Stockwell Properties T/A Seo Hotel	19/07/2022	124,200.00	0.00	124,200.00		
93.	Elsa hotel Ltd	19/07/2022	110,400.00	0.00	110,400.00		
94.	Panlis resort Ltd	19/07/2022	105,800.00	0.00	105,800.00		
95.	Sunshine Hotel	29/07/2022	96,000.00	0.00	96,000.00		
96.	Nokras Hotel & Spa	15/07/2022	97,500.00	0.00	97,500.00		
97.	Head NASCOP	27/06/2023	128,200.00	0.00	128,200.00		
98.	Head NASCOP	27/06/2023	529,600.00	0.00	529,600.00		
99.	Head NASCOP	27/06/2023	186,200.00	0.00	186,200.00		
100.	Head NASCOP	27/06/2023	281,300.00	0.00	281,300.00		
101.	Head NASCOP	27/06/2023	118,900.00	0.00	118,900.00		
102.	Head NASCOP	27/06/2023	352,400.00	0.00	352,400.00		
103.	Head NASCOP	27/06/2023	198,300.00	0.00	198,300.00		
104.	Head NASCOP	27/06/2023	290,200.00	0.00	290,200.00		
105.	Head NASCOP	27/06/2023	62,080.00	0.00	62,080.00		
106.	Head NASCOP	27/06/2023	313,400.00	0.00	313,400.00		
107.	Head NASCOP	20/06/2023	31,500.00	0.00	31,500.00		

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S/NO	Supplier of Goods or Services	Date Contracted/ invoiced.	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
108.	RH Devani Ltd	30/06/2023	137,504.05	0.00	137,504.05		
109.	RH Devani Ltd	30/06/2023	38,635.59	0.00	38,635.59		
110.	RH Devani Ltd	30/06/2023	11,802.00	0.00	11,802.00		
111.	RH Devani Ltd	30/06/2023	82,776.60	0.00	82,776.60		
112.	RH Devani Ltd	30/06/2023	11,999.94	0.00	11,999.94		
113.	RH Devani Ltd	30/06/2023	10,000.22	0.00	10,000.22		
	Sub-Total		24,398,008.40		24,398,008.40		
	Grand Total		24,398,008.40		24,398,008.40		

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Annex 9: Other Support Documents

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities
- ii. Bank Reconciliations statement as at 30th June 2023
- iii. Board of Survey Report
- iv. Special Deposit Account(s) reconciliation statement(s)
- v. GOK IFMIS comparison Trial Balance (*Where applicable*)

**GLOBAL FUND -TO CONTRIBUTE TO ACHIEVING VISION 2030 THROUGH UNIVERSAL ACCESS TO
COMPREHENSIVE HIV PREVENTION,TREATMENT AND CARE -KEN-H-TNT-NO.2065-FOR THE YEAR ENDED
30 JUNE, 2023-THE MINISTRY OF HEALTH**

Annual Report and Financial Statements for the financial year ended June 30, 2023

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

PART B

KEN-H-TNT GA2065

Bank Account No.100005345248 Held with Stanbic Bank

	NOTES	AMOUNT USD	AMOUNT USD
1 Amount advanced by Global Fund			
TNT		99,459,695.74	
NASCOP		9,266,846.68	
NACC		2,249,149.82	110,975,692.24
Less			
2 Total amount justified to Global Fund			107,431,763.99
3 Outstanding amount to be justified			3,543,928.25
Represented by:			
4 Ending Designated Account Balance at 30.06.2023			13,422,402.53
5 Amount claimed but not credited at 30.06.2023			-
6 Amount withdrawn and not claimed as at 30.06.2023			9,878,474.28
7 Service charges (if not included in 5 & 6 above)			-
Less			
8 Interest earning (if included in Designated Account)			-
9 Total advance to Designated Account year ended 30.06.2023			3,543,928.25

Discrepancy between total appearing on lines 3 and 9 -

Notes:

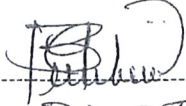

- 1 Explain the discrepancy between totals appearing on lines 3 and 9 above (e.g amount due to be refunded to cover ineligible expenditures paid from the Special/Designated Account)
- 2 Indicate if amount appearing on line 6 is eligible for financing by Global Fund and provide reasons for not claiming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

Signature

**AUTHORIZED REPRESENTATIVE
RESOURCES MOBILIZATION DEPARTMENT
THE NATIONAL TREASURY**

DATE: 28-08-2023

**GLOBAL FUND -TO CONTRIBUTE TO ACHIEVING VISION 2030 THROUGH UNIVERSAL ACCESS TO
 COMPREHENSIVE HIV PREVENTION,TREATMENT AND CARE -KEN-H-TNT-NO.2065-FOR THE YEAR ENDED
 30 JUNE, 2023-THE MINISTRY OF HEALTH
 Annual Report and Financial Statements for the financial year ended June 30, 2023**

SPECIAL ACCOUNT STATEMENT	
	For period ending 30TH JUNE, 2023
	Account No. 0100005345248
	Depository Bank STANBIC BANK-NAIROBI
	Address WAIYAKI WAY, WESTLANDS,NAIROBI.
	Related Loan HIV GRANT NO KEN-H-TNT GA 1547-MAIN
	Credit Agreement NO. 4568-KE
	Currency USD
 <u>Account Activity</u>	
Beginning balance of 1ST July, 2022 as per C.B.K. Ledger Account	19,344,994.93
Add:	
Total Amount deposited by ADB GLOBAL FUND	47,677,489.67
Total Interest earnings if deposited in account	-
Total amount refunded to cover ineligible expenditure	-
Deduct:	
Total amount withdrawn	53,600,082.07
Total service charges if not included above in amount withdrawn	-
Ending balance on 30th June,2023	13,422,402.53
AUTHORISED REPRESENTATIVE CENTRAL BANK OF KENYA	SIGNATURE: 
	DATE: 24-07-2023
AUTHORISED REPRESENTATIVE EXTERNAL RESOURCES DEPARTMENT-TREASURY	SIGNATURE: 
	DATE: 28-08-2023

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

GLOBAL FUND -TO CONTRIBUTE TO ACHIEVING VISION 2030 THROUGH UNIVERSAL ACCESS TO COMPREHENSIVE HIV PREVENTION,TREATMENT AND CARE -KEN-H-TNT-NO.2065-FOR THE YEAR ENDED 30 JUNE, 2023-THE MINISTRY OF HEALTH
Annual Report and Financial Statements for the financial year ended June 30, 2023

Results 100 - 146 of 146

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

Run Time: 11:13:05

STATEMENT OF ACCOUNT

PAGE NO: 2

ACCOUNT NUMBER : 1000375108

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

STATEMENT PERIOD: From 01/07/2022 To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT	DEBIT	CREDIT BALANCE
	OPENING BAL :					-19,344,994.93	
NO.	Value Date	Reference.No	Details	Debit	Credit		Balance
100	28/03/2023	FT23086S4TVJ		0.00	760,456.27		-32852573.14
101	28/03/2023	FT23086SDROJ	PA129880	0.00	86,512.72		-32766060.42
102	28/03/2023	FT23086SWWRK	PA129881	0.00	48,787.29		-32717273.13
103	28/03/2023	FT23086W9HB1	PA131354	0.00	45,893.38		-32671379.75
104	28/03/2023	FT23086ZB2RR	PA131356	0.00	42,872.49		-32628507.26
105	31/03/2023	FT23090GLT11	PA131364	0.00	9,623.47		-32618883.79
106	03/04/2023	FT230930FJQM	PA 131382	0.00	392,688.00		-32226195.79
107	03/04/2023	FT230930XQ76	PA 131377	0.00	13,683.36		-32212512.43
108	03/04/2023	FT230931JLT2	PA 131374	0.00	72,869.23		-32139643.2
109	03/04/2023	FT230931X29L	PA 131381	0.00	7,853,760.00		-24285883.2
110	03/04/2023	FT230937S2W3	PA 131387	0.00	34,548.27		-24251334.93
111	03/04/2023	FT2309397WN2	PA 131378	0.00	684.17		-24250650.76
112	03/04/2023	FT230939979C	PA 131384	0.00	66,738.42		-24183912.34
113	03/04/2023	FT230931H1R7	PA 131393	0.00	60,712.61		-24123199.73
114	03/04/2023	FT23093R6D10	PA 131375	0.00	89,598.11		-24033601.62
115	03/04/2023	FT23093R6YHT	PA 131385	0.00	39,853.77		-23993747.85
116	03/04/2023	FT23093XG1FJ	PA 131376	0.00	76,241.09		-23917506.76
117	03/04/2023	FT23093YR5SM	PA 131371	0.00	60,070.28		-23857436.48
118	03/04/2023	FT23093ZV7M6	PA 131388	0.00	59,147.40		-23798289.08
119	04/04/2023	FT23094HLR1JZ	FUNDING	-2,650,782.25	0.00		-26449071.33
120	06/04/2023	FT23096BMDK5	PA131391	0.00	1,264.21		-26447807.12
121	26/04/2023	FT231153CS31	PA131406	0.00	4,465.10		-26443342.02
122	26/04/2023	FT23115D5V38	PA131397	0.00	21,024.00		-26422318.02
123	26/04/2023	FT23115G84B7	PA131404	0.00	13,942.87		-26408375.15
124	26/04/2023	FT23115J3410	PA131398	0.00	1,051.20		-26407323.95
125	26/04/2023	FT23115R203V	PA131405	0.00	223.26		-26407100.69
126	26/04/2023	FT23115SD9XV	PA131407	0.00	278,857.41		-26128243.28
127	11/05/2023	FT23131XR9R5	FUNDING	-118,549.97	0.00		-26246793.25
128	09/06/2023	FT231599HSWK	PA131413	0.00	3,475,113.29		-22771679.96
129	09/06/2023	FT23159GXS2J	PA131417	0.00	41,571.32		-22730108.64
130	09/06/2023	FT23159SQ56	PA131414	0.00	173,755.66		-22556352.98
131	29/06/2023	FT231800LOPP	PA131423	0.00	29,000.00		-22527352.98
132	29/06/2023	FT2318017336	PA131430	0.00	350,919.45		-22176433.53
133	29/06/2023	FT231802FBC9	PA131419	0.00	152,640.00		-22023793.53
134	29/06/2023	FT231804FVHH	PA131428	0.00	877.70		-22022915.83
135	29/06/2023	FT231804GXFD	PA131429	0.00	7,018,389.00		-15004526.83
136	29/06/2023	FT231808WX1Y	PA131432	0.00	37,337.23		-14967189.6
137	29/06/2023	FT23180DKWCK	PA131422	0.00	1,013.65		-14966175.95
138	29/06/2023	FT23180K9D4S	PA131427	0.00	17,554.00		-14948621.95
139	29/06/2023	FT23180L59MN	PA131421	0.00	20,272.89		-14928349.06
140	29/06/2023	FT23180LM9Z1	PA131433	0.00	604,000.00		-14324349.06
141	29/06/2023	FT23180MKP9Y	PA131426	0.00	5,520.00		-14318829.06
142	29/06/2023	FT23180N5NFS	PA131434	0.00	30,200.00		-14288629.06
143	29/06/2023	FT23180NZSKH	PA131420	0.00	7,632.00		-14280997.06
144	29/06/2023	FT23180VDJXZ	PA131425	0.00	110,400.00		-14170597.06
145	29/06/2023	FT23180WHKFW	PA131424	0.00	1,450.00		-14169147.06
146	29/06/2023	FT23180YDWP2	PA131431	0.00	746,744.53		-13422402.53

CLOSING BALANCE : -13422402.53

END OF ACCOUNT STATEMENT

Favourites TAME.STMT.OF.ACCT.EPRM More Options Find
Clear Selection

Account equals ~ 1000375108
 Statement From equals ~ 20220701
 Statement To equals ~ 20230630

TAME.STMT.OF.ACCT.EPRM

**GLOBAL FUND -TO CONTRIBUTE TO ACHIEVING VISION 2030 THROUGH UNIVERSAL ACCESS TO
 COMPREHENSIVE HIV PREVENTION,TREATMENT AND CARE -KEN-H-TNT-NO.2065-FOR THE YEAR ENDED
 30 JUNE, 2023-THE MINISTRY OF HEALTH
 Annual Report and Financial Statements for the financial year ended June 30, 2023**

NOSTRO RECONCILIATION STATEMENTS

Page 1 of 1

Manual Input of NR Statement ID: 20230703 S 1597 Z

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

Statement Complete, Y

Value Date (Tag61a) 1 30 JUN 2023

Entry Date (Tag61a) 1 30 JUN 2023

Debit/Credit Mark (Tag61a) 1 D

Funds Code (Tag 61a) 1 D

Amount (Tag61a) 1 877.70

Trans Type ID code (Tag61a) 1 S103

Acct Owner Ref (Tag61a) 1 8502FT231804FVH11

Acct Inst Ref (Tag61a) 1 FT23181QX2YC

Supplementary Info (Tag61a) 1 Outward RTGS Payment

Info to Acct Owner (Tag86) 1 1 OUTWARD RTGS PAYMENT 8502FT231804FV.

Info to Acct Owner (Tag86) 1 2 HHSW-SBICKENX KEMISA-AR-23152-22/23

Info to Acct Owner (Tag86) 1 3 FT23181QX2YC

Value Date (Tag61a) 2 30 JUN 2023

Entry Date (Tag61a) 2 30 JUN 2023

Debit/Credit Mark (Tag61a) 2 D

Funds Code (Tag 61a) 2 D

Amount (Tag61a) 2 17,554.00

Trans Type ID code (Tag61a) 2 S103

Acct Owner Ref (Tag61a) 2 8502FT23180K9D4S

Acct Inst Ref (Tag61a) 2 FT23181086MT

Supplementary Info (Tag61a) 2 Outward RTGS Payment

Info to Acct Owner (Tag86) 2 1 OUTWARD RTGS PAYMENT 8502FT23180K9D

Info to Acct Owner (Tag86) 2 2 4S SW-SBICKENX INV 249097 FT2318108

Info to Acct Owner (Tag86) 2 3 6MT

SWIFT Tag 1 64

SWIFT Tag content 1.1 C230630USD13422402,53

Statement Complete, Y



CO-OPERATIVE BANK

We are you

The Co-operative Bank of Kenya Limited
Nairobi Business Centre
Ngong Road
P.O.Box 19555-00202 Nairobi
Tel: 2711614, 2711663, 2711624/5,
2711674/5/6
Mobile: 0727-532081, 0727-532082, 0735-
558205
Fax: 2711708
Nairobi
Email: ngongroad@co-opbank.co.ke

Our Ref: 106967262

JULY 11TH 2023

TO
NATIONAL AIDS STI CONTROL PROGRAM
P.O BOX 19361-00202 NAIROBI
KENYA

7/11/23 11:14 AM

Dear Sir/Madam,

REF: CERTIFICATE OF BALANCES

We enclose herein Certificate of Balances and accounts information as requested by yourselves as at 30/06/2023.
Kindly note interest is included in the balances.

Yours faithfully,

(BRANCH MANAGER)

CUSTOMER: GLOBAL FUND HIV AIDS GRANT

AT CLOSE OF BUSINESS ON: 30/06/2023

1. Balances(include NIL balances) on all accounts including deposits:

01141696726200 - KES 479,428,751.77 Cr

2. Details of loans, overdrafts and facilities granted, stating whether secured or not, and if secured, nature of security held :

- NIL

3. The name of the account and date of closure in respect of any accounts which have been closed during the year ended on the above date :

- NIL

4. Interest accrued not included in the above balances :

5. Bills receivable discounted :

6. Bills held for collection :

7. List of stocks, shares, title deeds or other securities held by us, whether free from any charge, lien or any other encumbrance, and if bearer securities in whose name they were registered :

8. Guarantees given to us to the client and by us on behalf of the Client

9. Right of set-off

10. Forward contracts for the purchase or sale of foreign exchange

11. Withholding tax certificates for all interest during the year



Safaricom Ltd
PO Box 66827 – 00800
Westlands, Nairobi.
Kenya.

July 24, 2023

Your Ref:

M-PESA Account Balances: NASCOP GLOBAL FUND HIV AIDS GRANT

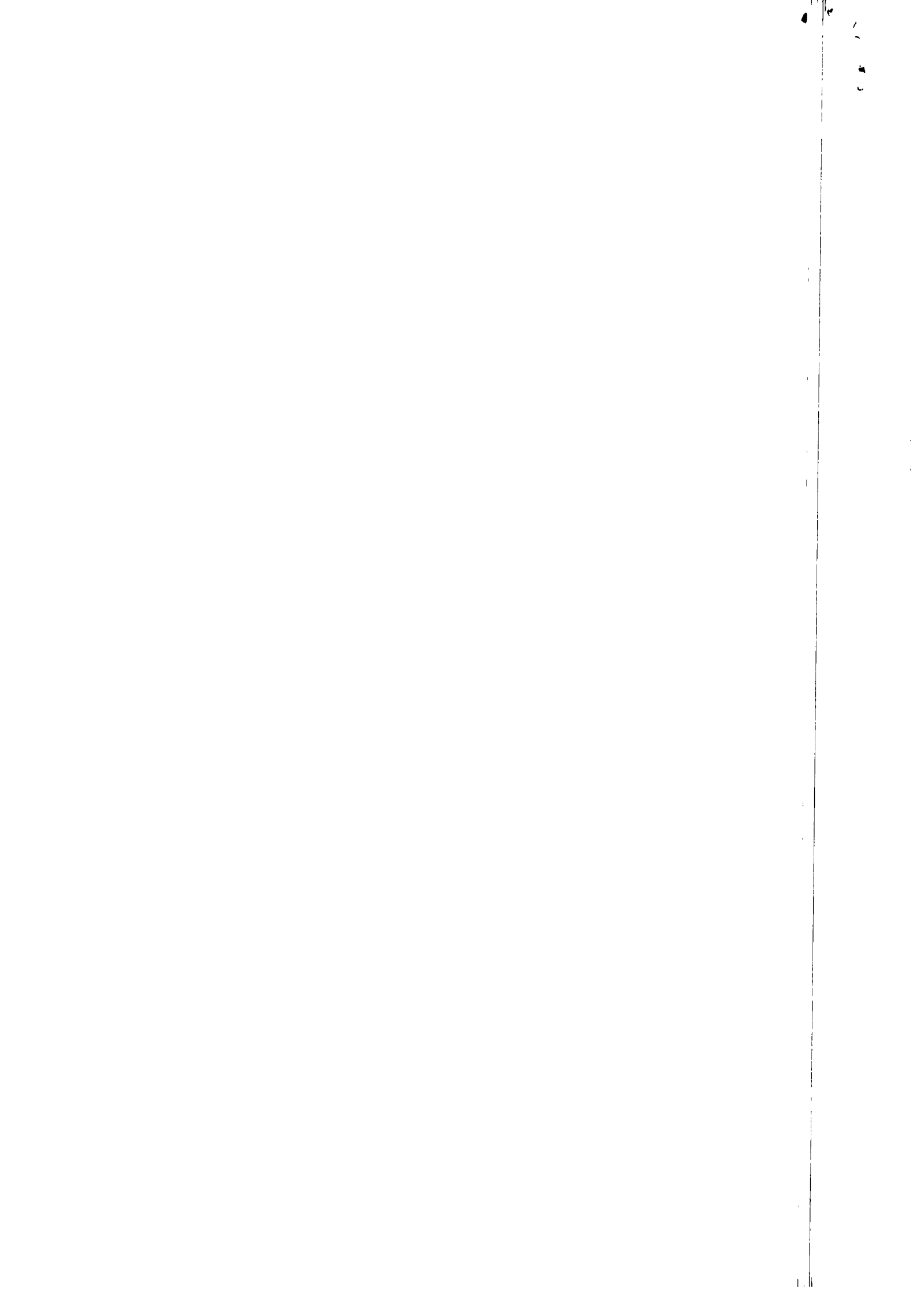
Please find below M-PESA balances (in KSH) held for the below organization(s) as at 30th June 2023

Organization	Utility Account	Working Account	Charges Paid Account	Organization Settlement Account
567899 - NASCOP GLOBAL FUND HIV AIDS GRANT	0.00	20,400,312.00	0.00	0.00

Daniel Githiga



Manager – M-PESA Accounting



BANK RECONCILIATION

AS AT 30TH JUNE, 2023

STATION: NASCOP- GLOBAL FUND HIV AIDS GRANT- A/C NO.01141886728200

(IN KSHS)

Balance as per Bank Statement 479,428,751.77

Less:

Payments in Cash Book not recorded in Bank
1) Statement (unpresented cheques)

Receipts in Bank Statement not recorded in
2) Cash book

479,428,751.77

Add:

Payments in Bank Statement not yet recorded
3) in Cash book

612,500.00

Receipts in Cash book not recorded in Bank
4) Statement

Balance as per Cash book

480,041,251.77

(I certify that I have verified the Bank Balance in Cash book with Bank Statement and that the above Reconciliation is Correct.

SIGNATURE

DESIGNATION

DATE

Shamselle

Principal Accountant

12/07/23

DATE	PAYMENTS IN THE C.B NOT RECORDED IN B.S	AMOUNT
22.02.2021	Manager COOP bank	250,000.00
22.02.2022	Manager COOP bank	382,300.00
		632,300.00





