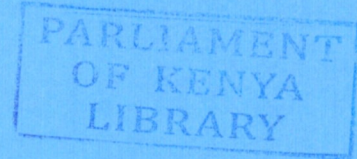


# REPORT

OF



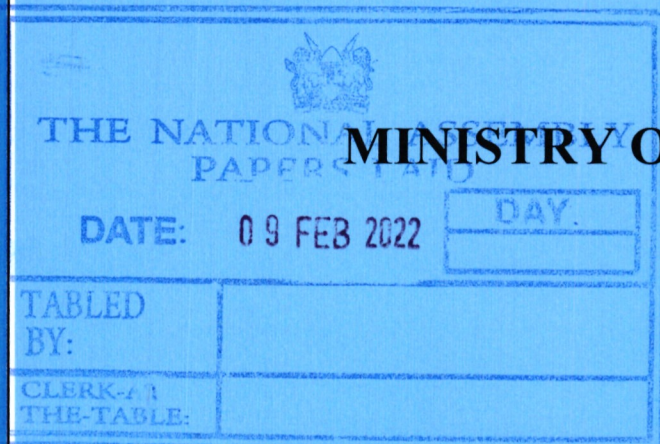
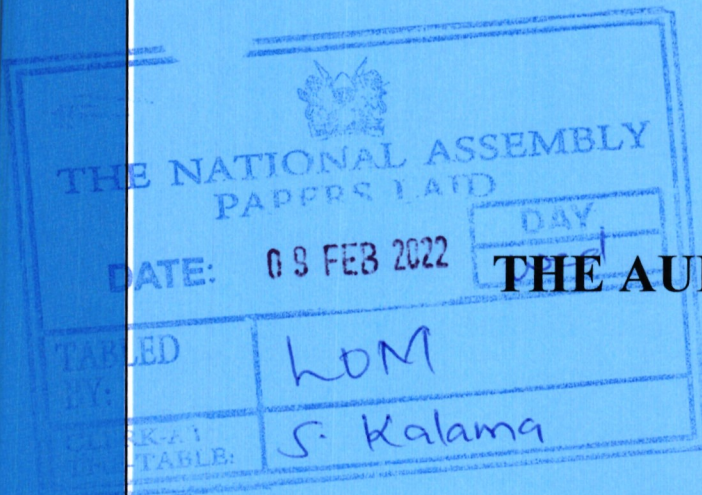
**THE AUDITOR-GENERAL**

ON

**GLOBAL FUND HIV AIDS PROGRAM GRANT  
NO. KEN-H-TNT GA 1547**

**FOR THE YEAR ENDED  
30 JUNE, 2021**

**MINISTRY OF HEALTH**





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

22 DEC 2021

**RECEIVED**

**Project Name: GLOBAL FUND HIV AIDS PROGRAM**

**Implementing Entity: MINISTRY OF HEALTH**

**PROJECT GRANT/CREDIT NUMBER: KEN-H-TNT GA 1547**

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL PERIOD ENDED**

**JUNE 30, 2021**

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

**Global Fund HIV AIDS Program GRANT No. KEN-H-TNT-GA-1547**  
**Reports and Financial Statements**  
**For the financial year ended June 30, 2021**

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**1. PROJECT INFORMATION AND OVERALL PERFORMANCE**

**1.1 Name and registered office**

**Name**

The project's official name is Global fund HIV Aids program KEN-H-TNT GA 1547,

**Objective**

The key objectives of the project is to reduce new infections by 75% and to reduce AIDS related mortality by 25% by the year 2021,

**Address**

The project headquarters offices is;  
Afya Annex Building Nairobi,  
Nairobi county, Kenya.

The address of its registered office is  
National Aids and STI Control Programme (NASCOP)  
Ministry of Health  
P.O BOX 30016-00100

**Contacts:** The following are the project contacts

Afya house, Cathedral road  
Telephone (254) 020 2729502/49  
E-mail; head@nascop.or.ke  
Website; www.nascop.or.ke

**PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)**

**1.2 Project Information**

<b>Project Start Date:</b>	The project start date is 01/01/2018
<b>Project End Date:</b>	The project end date is 30/06/2021
<b>Project Manager:</b>	The project manager is Dr. Andrew Mulwa
<b>Project Sponsor:</b>	The project sponsor is the Global Fund

**1.3 Project Overview**

Line Ministry/State Department of the project	The project is under the supervision of the Ministry of Health
Project number	KEN-H-TNT GA 1547
Strategic goals of the project	<p>1) Reduce new HIV, STI and VH 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.</p> <p>ii) Reduce morbidity and mortality due to HIV through; increased access and retention on ART, scale up treatment of STIs and HCV, provision of high-quality optimal ART regimens to improve adherence and viral load suppression, strengthening quality monitoring and pharmacovigilance, ensure commodity security, strengthening screening and management of co morbidities and linkage of HIV, STI and VH response to Universal Health Coverage</p> <p>iii) Strengthen strategic information to drive progress towards achievement of goals</p> <p>iii) Increase domestic funding for ART commodities to achieve sustainability</p>
Achievement of strategic goals	<p>The project management aims to achieve the goals through the following means:</p> <p>Policy formulation, Capacity building of health care providers through technical assistance, on job training and</p>

**PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)**

**1.4 Bankers**

The following are the bankers for the current period:

Co-operative Bank of Kenya  
 Nairobi Business Centre Branch  
 Nairobi.

**1.5 Auditors**

The project is audited by the

The Auditor-General  
 Office of the Auditor – General, Kenya  
 P.O Box 30084-00100- NAIROBI

**1.6 Roles and Responsibilities**

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

<b>Names</b>	<b>Title designation</b>	<b>Key qualification</b>	<b>Responsibilities</b>
Dr. Andrew M. Mulwa	Ag. Director preventive and promotive Health service	Bachelors in Medicine and surgery. Masters in strategic management.	Director preventive and Promotive Health services
Dr. Nazila Gantra	Head, National strategic public health programs.	Masters in Public health/Masters in epidemiology	Head, National strategic public health programs.
Dr Catherine N. Ngugi	Deputy Director Medical services	Masters in Public Health	Program head: NASCOP Oversight authority and grant implementation
Dr Newton A. Omale	Deputy Director Pharmaceutical services	Masters in pharmaceuticals and medicine control. BPharm	Global Fund Manager: Technical Officer in charge of Coordination of grant implementation.
Dr Sospeter Gitonga	Deputy Director	Masters in	Pharmacist: in charge of

*Global Fund HIV AIDS Program GRANT No. KEN-H-TNT-GA-1547  
 Reports and Financial Statements  
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	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 and NACC 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 National treasury is responsible for procurement of commodities.
Current situation that the project was formed to intervene	The project was formed to intervene in the following module areas: <ul style="list-style-type: none"> <li>• Programs to reduce human rights-related barriers to HIV services</li> <li>• Differentiated HIV Testing Services</li> <li>• HIV/AIDS Treatment, care and support</li> <li>• Procurement and supply chain management systems</li> <li>• Comprehensive prevention programs for MSM</li> <li>• Comprehensive prevention programs for sex workers and their clients</li> <li>• Comprehensive prevention programs for people who inject drugs (PWID) and their partners</li> <li>• Integrated service delivery and quality improvement</li> <li>• Health management information systems and M&amp;E</li> <li>• Prevention programs for general population</li> <li>• PMTCT</li> </ul>
Project duration	The project started on 1st July 2018 and is expected to run until 30 June 2021

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	Pharmaceutical services	pharmacoepidemiology and pharmacovigilance BPharm	procurement of commodities for grant activities
CPA Stellah Oduogi	Program Accountant	Bachelors Business Management (Finance option) CPA (K)	In charge of financial management and reporting on program financial statements

**1.7 Funding summary**

The Project is for the duration of 3 years from January 2018 to June 2021 with an approved budget of **US\$ 25,303,729** equivalent to **KShs. 2,606,284,072** 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 – (dd mm 2021)		Undrawn balance to date	
	Donor currency	KShs	Donor currency KShs	KShs	Donor currency KShs	KShs
(i) Grant	(A)	(A')	(B)	(B')	(A)-(B)	(A)-(B)
Global fund	25,303,729	2,606,284,072	21,947,010	2,256,454,835	3,356,719	349,829,237
Totals	<b>25,303,729</b>	<b>2,606,284,072</b>	<b>21,947,010</b>	<b>2,256,454,835</b>	<b>3,356,719</b>	<b>349,829,237</b>

**B. Application of Funds**

Application of funds	Amount received to date – (30 <sup>th</sup> June 2021)		Cumulative Amount paid to date – (30 <sup>th</sup> June 2021)	Unutilised balance to date (dd mm 2021)
	Donor currency	Kshs		
(i) Grant	(A)	(A')	(B')	(A')-(B')
Global funds	25,303,729	2,606,284,072	1,856,805,156	4,496,182
Totals	<b>25,303,729</b>	<b>2,606,284,072</b>	<b>1,856,805,156</b>	<b>4,496,182</b>
				<b>485,587,615</b>
				<b>485,587,615</b>

## **PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)**

### **1.8 Summary of Overall Project Performance:**

- At the end of the implementation of the grant the program was scored B2 - Between 30-59% of Cumulative Budget through the next reporting period.
- Overall, the program's interventions to prevent new infections have been effective. There was a decline of about 21% in the number of new infections for all age groups from 52,800 new infections in 2018 estimates to 41,416 new infections in 2020 estimates.
- By the end of June 2021, 1,239,156 People living with HIV were on Antiretroviral Therapy out of the 1,508,405 PLHIV according to Kenya's 2020 HIV estimates.
- In terms of the outcome indicators along the 90-90-90 cascade performance, the program made significant progress towards achieving its targets, for the 1st 90: identification of those living with HIV in the county, this stagnated at 80%. The 2nd 90: PLHIV on ART improved from 75% in 2018 at commencement of the grant to 80%. Similarly, there was improvement in the 3rd 90: those achieving viral suppression from 63% in 2018 to 75%.
- Access to comprehensive preventive services, HIV testing services, ARV medicines and sustained adherence program to keep clients on their lifelong medication as well as community programs to address stigma and social challenges that deny access to HIV related services contributed to the programmatic performance of the grant
- Value for money target has improved performance since we migrated to MPESA and online mode of transacting on program activity financing. This reduces the incidence of pilferage through temporary imprest which was not secured as a mode of settling of programmed expenses in cash.
- In the last year of the grant, the program experienced a number of challenges that affected implementation of activities, Year 3 implementation budgets had to be reorganised and reprogramming was undertaken to facilitate implementation in the context of COVID 19. Slowdown of facility visit during covid affected the testing indicators. In the last year there were disruptions of supply of key health commodities for testing thus affecting the HTS targets. The drastic decline in donor funding for VMMC the supported of mobilization at community level for VMMC services as well as the fact that 10-14 years age group that is currently not being supported under PEPFAR for reporting for performance

**1.9 Summary of Project Compliance:**

The National program (NASCO) has continued to comply with both donor and government regulations in force from time to time and has not had issues of non-compliance.

**2. STATEMENT OF PERFORMANCE AGAINST PROJECT'S PREDETRMINED OBJECTIVES**

The Programmatic Performance captures the tracking progress and performance measurement for the GF grant. Below we provide the progress on attaining the stated objectives:

**Programmatic performance as per NFM2 framework indicators**

	<b>Indicator</b>	<b>Target</b>	<b>Achieved</b>	<b>Comment</b>
1	% people living with HIV currently on ART	86.40%	82.15%	According to Kenya's 2020 HIV estimates, there are 1,508,405 PLHIV. 1,239,156 were on ART as at June 2021.
2	% pregnant women who know their HIV status	88	93.45%	A total of 752,713 out of 805,439 pregnant women knew their HIV status. ( estimated number of pregnant women Jan –Dec 2021 is 1,610,878.ANC attendance and testing services stabilized with the country having mitigation plans for continuity of services in the COVID context
3	% HIV-positive pregnant women who received ART during pregnancy	96%	92.60%	The performance of this indicator is above 90% due to continued provision of ART to HIV positive pregnant women and availability of ART commodities. 27,611.00 out of 29,797 HIV positive pregnant women received ART during the reporting.
4	4. % HIV-exposed infants receiving a virological test for HIV within 2 months	84.50%	58.70%	The program experienced challenges with the supply chain for HIV commodities including EID collection and test kits, since the supply was through USAID pipeline. This resulted in stocking out of EID commodities hence a low number of infants were tested.
5	% of PLHIV in care screened for TB in HIV care or treatment setting	99	90.30%	Total of 1,118,864.00 out of 1,239,156.00 PLHIV were screened for TB
6	Number of people tested for HIV and received their results in the period.	3,167,19.00	2,369,921.00	Shortages for Testing kits affected HTS services. The program continues to implement targeted testing.
7	% of people living with HIV newly enrolled in HIV care started on TB preventive therapy.	78.30%	80%	Sustained service provision

**Global Fund HIV AIDS Program GRANT No. KEN-H-TNT-GA-1547**  
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8	Number of VMMC performed according to National Standards Actual	66,010	24,656. (37%)	Performance is below the target - cessation of mobilization at community level , 10-14 year age group that is currently not being supported under PEPFAR
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### **3. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

#### **1. Employee welfare**

The hiring process of the staff at the program is undertaken in line with the Public Service Commission policy and takes into account the gender ratio. The NASCOP has taken various mechanisms to improve the technical skills of the staff by undertaking capacity building training and workshops. The staff are appraised annually in line with the Human resource policies.

#### **2. 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. Mentor mothers, who are HIV positive women have been engaged in health facilities to improve adherence and retention on ART for HIV positive pregnant and breastfeeding women and support follow up of HIV exposed infants upto 24 months.

#### 4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The *Principal Secretary* for the Ministry of Health and the *Project Coordinator* for Global fund HIV/AIDS program 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 period ended on June 30, 2021.

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 period ended June 30, 2021, 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.

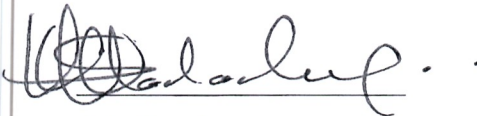
**Global Fund HIV AIDS Program GRANT No. KEN-H-TNT-GA-1547**  
**Reports and Financial Statements**  
**For the financial year ended June 30, 2021**

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

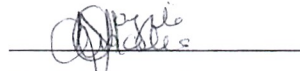
**Approval of the Project financial statements**

The Project financial statements were approved by the *Principal Secretary* for the Ministry of Health and the *Project Coordinator* for **Global fund HIV/AIDS program** on 8<sup>th</sup> Dec 2021 and signed by them.



Principal Secretary

Name: Susan Mochache



Project Coordinator

Name :Dr Andrew Mulwa



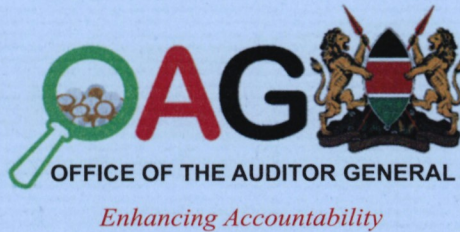
Project Accountant:

Name: Stellah Oduogi

ICPAK Member Number: 11684

# REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



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

## **REPORT OF THE AUDITOR-GENERAL ON GLOBAL FUND HIV AIDS PROGRAM GRANT NO. KEN-H-TNT GA 1547 FOR THE YEAR ENDED 30 JUNE, 2021 – MINISTRY OF HEALTH**

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### **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, gazetted 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 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 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 are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution 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 HIV AIDS Program Grant No. KEN-H-TNT GA 1547 set out on pages 1 to 22, which comprise the statement of financial assets as at 30 June, 2021, and the statement of receipts and payments,

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*Report of the Auditor-General on Global Fund HIV AIDS Program Grant No. KEN-H-TNT GA 1547 for the year ended 30 June, 2021 – Ministry of Health*

statement of cash flows and statement of comparative 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 matters 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 HIV AIDS Program Grant No. KEN-H-TNT GA 1547 as at 30 June, 2021, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Grant Agreement No. KEN-H-TNT GA 1547 dated 01 January, 2018 between the Global Fund and the Republic of Kenya and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1.0. Bank Balance**

The statement of financial assets reflects a bank balance of Kshs.439,828,460 (2020 – Kshs.420,811,123) as disclosed under Note 5A to the financial statements. Included in the bank reconciliation statements are payments in bank statements not yet recorded in cash book of Kshs.617,800. However, the payments were made without preparing payment vouchers which contravenes Section 99(3) of the Public Finance Management (National Government) Regulations, 2015 which states that every entry in the accounts shall be supported by a voucher or other approved document gazetted by the Cabinet Secretary containing the full details, clear narrations and particulars of the item or items to which it relates.

Under the circumstances, the accuracy and completeness of bank balance of Kshs.439,828,460 as at 30 June, 2021 could not be confirmed.

#### **2.0 Unresolved Prior Year Issue - Unsupported Cash and Cash Equivalents**

The statement of financial assets reflects a bank balance of Kshs.485,257,615 (2020 – Kshs.421,185,310) as disclosed under Note 5A and 5B to the financial statements. The prior year balance is made up of bank balance of Kshs.420,811,123 and cash balance (Mpesa balance) of Kshs.374,187. As previously reported, the reconciliation statement supporting the bank balance indicated payments in bank statement not in the cashbook totalling Kshs.619,500 and payments in cashbook not in bank statement of Kshs.2,206,420 and whose clearance status had not been disclosed at the time of conclusion of the audit in October, 2020. In addition, the Mpesa balance of Kshs.374,187 included an opening balance of Kshs.15,000,000 whose supporting documents by way of Mpesa confirmation certificate was not provided for audit review.

Consequently, the accuracy and completeness of the cash and cash equivalents balance of Kshs.421,185,310 reflected in the statement of financial assets as at 30 June, 2020 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Global Fund HIV AIDS Program Grant No. KEN-H-TNT GA 1547 Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

## **Emphasis of Matter**

### **Budgetary Control and Performance**

#### **1.0. Project Performance**

The project information and overall performance under funding summary Note 1.7 reflects donor commitment of Kshs.2,606,284,072 and cumulative amount to date (30 June, 2021) of Kshs.2,256,454,835 resulting to undrawn balance of Kshs.349,829,237. In addition to this undrawn balance, the Project reported cash and cash equivalent of Kshs.485,257,615 bringing the total utilised funds to Kshs.835,086,852 which was supposed to be refunded to the donor as at the project end date, 30 June, 2021. This is contrary to Section 10.3 (3) of the Global Fund Grant Regulations (2014) which requires that 'within seven months of such expiry or early termination, return to the Global Fund any undrawn grant funds that have not been expended by the Grantee.'

Under the circumstances, the planned project activities may not have been achieved and the objectives of the Project to reduce new infections by 75% and to reduce AIDS related mortality by 25% by the year 2021 may not be realized.

#### **2.0. Variation in Donor Commitments**

The project information and overall performance section reflects donor commitment of Kshs.2,606,284,072 (USD.25,303,729). However, budget analysis for the implementation period of forty-two (42) months from 1 January, 2018 to 30 June, 2021 revealed an allocation of Kshs.2,662,994,445 (USD.25,854,315) resulting to under disclosure variance of Kshs.56,710,373 (USD.550, 586) which was not explained or reconciled.

The variance of Kshs.56,710,373 may affect the implementation of the Project's objective of reducing new infections by 75% and to reduce AIDS related mortality by 25% by the year 2021.

### **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.

# 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(s) described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources, 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**

### **1.0. Unaccounted for Imprest**

The statement of financial assets reflects accounts receivables of Kshs.330,000 (2020 - Kshs.1,312,660) as disclosed under Note 6 to the financial statements. However, the amount has been long outstanding and overdue since financial year 2019/2020. This is contrary to Section 93(5) of the Public Finance Management Act (National Government) Regulations, 2015 which states that a holder of a temporary imprest shall account or surrender the same within seven (7) working days after returning to the duty station. Further, Section 93(6) provides that in the event of the imprest holder failing to account for or surrender the imprest on the due date, the Accounting Officer shall take immediate action to recover the full amount from the salary of the defaulting officer with an interest at the prevailing Central Bank rate.

Consequently, the Project Management was in breach of the law.

### **2.0. Unresolved Prior Year Issues - Irregular Value Added Tax Payments**

The statement of receipts and payments reflects purchase of goods and services of Kshs.283,322,452 (2020 - Kshs.438,097,261) as disclosed under Note 4 to the financial statements. As previously reported, the balance of Kshs.438,097,261 includes Kshs.38,208,319 for printing, advertising and information supplies and services out of which Kshs.4,577,869 was Value Added Tax (VAT) paid to suppliers. This is contrary to section 3.5(1) of the Global Fund Guidelines which categorizes use of grant funds to pay for VAT as non-allowable expense.

To this extent, the Project Management was in breach of the Grant regulations.

### **3.0. Non-Compliance to Procurement Procedures**

The statement of receipts and payments reflects purchase of goods and services of Kshs.283,322,452 (2020 - Kshs.438,097,261) as disclosed under Note 4 to the financial statements. Included in the amount is Kshs.20,411,659 expenditure on hospitality supplies and services whose analysis of payment vouchers revealed services of Kshs.249,199 from three (3) suppliers evaluated on the basis of only two (2) quotations for each. This is contrary to Section 106 (2)(d) of Public Procurement and Asset Disposal Act, 2015 which states that at least three persons shall submit their quotations prior to evaluation.

Consequently, the Project Management was in breach of the law.

#### **4.0. Fixed Assets**

Audit of the fixed assets including review of the fixed asset register revealed the following unsatisfactory matters;

##### **4.1. Unutilized Assets**

The fixed asset register includes eight hundred and seventy-five (875) different categories of medical equipment out of which four (4) chemistry analysers, four (4) haematology analysers and five (5) immunoassay analyser are spread across different health facilities in the country. However, asset verification exercise done in the month of October, 2021 revealed that these assets have not been put into use.

Under the circumstances, proper needs assessment may not have been performed and the public may be continuously being denied essential services associated with their usage.

##### **4.2. Stolen Assets**

Included in the asset register are six (6) motorcycles and one (1) laptop which were indicated in the asset register and asset verification report to have been stolen. There was no evidence that the Management had replaced them and no Police abstracts were provided to confirm the reporting of the stolen items. This contravenes section 6.4 (2) of the Global Fund Grant Regulations (2014) which requires all lost, stolen or damaged assets be replaced with similar assets of the same quantity and quality at the entity's expense.

To this extent, the Project Management is in breach of the grant regulations.

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

## **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter(s) 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**

### **1.0. Purchase of Goods and Services**

The statement of receipts and payments reflects purchase of goods and services of Kshs.283,322,452 (2020 - Kshs.438,097,261) as disclosed under Note 4 to the financial statements. The following internal control weaknesses were noted;

#### **1.1. Deliveries Beyond Due Dates**

Purchase of goods and services includes Kshs.48,143,723 on printing, advertising and information supplies out of which Kshs.17,801,455 was payment to a company that was issued with five (5) local purchase orders (LPO) on 10 March, 2020 although the deliveries were made after the validity period of 90 days.

Under the circumstances, controls on enforcement of contract deliverables was weak.

### **2.0. Assets Register**

Examination of the fixed assets register revealed twenty (20) vehicles, forty-three (43) motor cycles, ninety-eight (98) laptop computers, two hundred and fifty (250) desktop computers, eight hundred and seventy-five (875) different categories of medical equipment, twelve (12) different categories of electronics, various furniture items and various applications systems. These assets have not been disclosed in the annual report and financial statements under annexes (summary of fixed assets). The register did not include details on purchase prices and the dates of purchase. Physical verification in October, 2021 revealed assets were not tagged and motor vehicles not branded making it difficult to differentiate assets financed by global fund.

To this extent, controls over maintenance of asset register are weak.

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 Grant Agreement No. KEN-H-TNT GA 1547 dated 01 January, 2018, I report based on my audit, that:

- i. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit;
- ii. In my opinion, adequate accounting records have been kept by the 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.

### **Responsibilities of Management and those Charged with Governance**

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

In preparing the financial statements, Management is responsible for assessing the Project's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the 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 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 financial reporting process, reviewing the effectiveness of how the entity 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 judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Project's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Project 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 Project to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
**CPA Nancy Gathungu, CBS**  
**AUDITOR-GENERAL**


**Nairobi**

**17 December, 2021**

## 6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30TH JUNE 2021.

Note	2020/2021			2019/2020			Cumulative to-date (From inception)
	Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payment controlled by the entity	Payments made by third parties	Total	
	KShs	KShs	KShs	KShs	KShs	KShs	KShs
<b>RECEIPTS</b>							
Proceeds from domestic and foreign grants	449,908,761	0	449,908,761	838,055,464	0	1,287,964,225	2,256,454,835
Miscellaneous receipts	5,343,567	0	5,343,567	59,889,531	0	67,439,518	85,937,936
<b>TOTAL RECEIPTS</b>	<b>455,252,328</b>	<b>0</b>	<b>455,252,328</b>	<b>897,944,995</b>	<b>0</b>	<b>1,355,403,743</b>	<b>2,342,392,771</b>
<b>PAYMENTS</b>							
Compensation of employees	108,840,231	0	108,840,231	131,258,544	0		412,555,987
Purchase of goods and services	283,322,452	0	283,322,452	438,097,261	0		1,444,249,169
<b>TOTAL PAYMENTS</b>	<b>392,162,683</b>	<b>0</b>	<b>392,162,683</b>	<b>569,355,805</b>	<b>0</b>		<b>1,856,805,156</b>
<b>SURPLUS/ (DEFICIT)</b>	<b>63,089,645</b>	<b>0</b>	<b>63,089,645</b>	<b>328,589,190</b>	<b>-</b>		<b>485,587,615</b>

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

  
Principal Secretary

Name: Susan Mochache

  
Project Coordinator

Name: Dr Andrew Mulwa

  
Project Accountant

Name Stella Oduogi  
ICPAK Member Number: 11684

*Global Fund HIV AIDS Program GRANT No. KEN-H-TNT-GA-1547*  
*Reports and Financial Statements*  
*For the financial year ended June 30, 2021*

**7. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2021**

	Note	2020-2021	2019-2020
		KShs	KShs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	5A	439,828,460	420,811,123
Cash Balances (mpesa balance)	5 B	45,429,155	374,187
<b>Total Cash and Cash Equivalents</b>		<b>485,257,615</b>	<b>421,185,310</b>
Accounts Receivables	6	330,000	1,312,660
<b>TOTAL FINANCIAL ASSETS</b>		<b>485,587,615</b>	<b>422,497,970</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	7	422,497,970	93,908,780
Prior period adjustments		-	-
Surplus/(Deficit) for the period		63,089,645	328,589,190
<b>NET FINANCIAL POSITION</b>		<b>485,587,615</b>	<b>422,497,970</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 8<sup>th</sup> Dec 2021 and signed by:



Principal Secretary

Date



Project Coordinator

Date 8/12/2021



Project Accountant

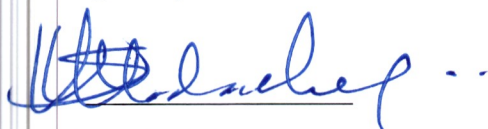
Date 8/12/2021

ICPAK Member No.11684

8. STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2021

		2020-2021	2019-2020
	Note	KShs	KShs
<b>CASHFLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts from operating activities</b>			
Proceeds from domestic and foreign grants	1	449,908,761	838,055,464
Miscellaneous receipts	2	5,343,567	59,889,531
		<b>455,252,328</b>	<b>897,944,995</b>
Compensation of employees	3	108,840,231	131,258,544
Purchase of goods and services	4	283,322,452	438,097,261
		<b>392,162,683</b>	<b>569,355,805</b>
<b>Adjustments during the period</b>			
Decrease/(Increase) in Accounts Receivable	8	982,660	(1,312,660)
<b>Net cash flow from operating activities</b>		<b>982,660</b>	<b>(1,312,660)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>64,072,305</b>	<b>327,276,530</b>
<b>Cash and cash equivalent at BEGINNING of the period</b>	5	<b>421,185,310</b>	<b>93,908,780</b>
<b>Cash and cash equivalent at END of the period</b>	5	<b>485,257,615</b>	<b>421,185,310</b>

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 8<sup>th</sup> Dec 2021 and signed by:



Principal Secretary

Date



Project Coordinator

Date



Project Accountant

Date

ICPAK Member No:11684

**Global Fund HIV AIDS Program GRANT No. KEN-H-TNT-GA-1547**  
**Reports and Financial Statements**  
**For the financial year ended June 30, 2021**

**9. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS**

Receipts/Payments Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
<b>Receipts</b>						
Proceeds from domestic and foreign grants	731,698,234	(215,000,000)	516,698,234	449,908,761	66,789,473	87%
Miscellaneous receipts				5,343,567	(5,343,567)	
<b>Total Receipts</b>	<b>731,698,234</b>	<b>(215,000,000)</b>	<b>516,698,234</b>	<b>455,252,328,</b>	<b>61,445,906</b>	<b>88.11%</b>
<b>Payments</b>						
Compensation of employees	121,916,989	(10,000,000)	111,916,989	108,840,229	3,076,760	97.3%
Purchase of goods and services	609,781,245	(205,000,000)	404,781,245	283,322,452	121,458,793	70.0%
<b>Total Payments</b>	<b>731,698,234</b>	<b>(215,000,000)</b>	<b>516,698,234</b>	<b>392,162,681</b>	<b>124,535,553</b>	<b>75.9%</b>

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

  
Principal Secretary

Date

  
Project Coordinator

Date 8/12/2021

  
Project Accountant

Date 8/12/2021

ICPAK Member No:11684

## **10. SIGNIFICANT ACCOUNTING POLICIES**

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

### **10.1 Basis of Preparation**

### **10.2 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 periods presented.

### **10.3 Reporting entity**

The financial statements are for the Global Fund HIV Aids Program under National Government of Kenya. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012 .

#### **10.3.1 Reporting currency**

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

#### **10.4 Significant Accounting Policies**

##### **a) Recognition of receipts**

The Project recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the Government.

##### **i) Transfers from the Exchequer**

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

##### **ii) External Assistance**

External assistance is 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 the time associated cash is received.

##### **b) 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.

**Significant Accounting Policies (Continued)**

**c) Proceeds from borrowing**

Borrowing includes Treasury bill, treasury bonds, corporate bonds, sovereign bonds and external loans acquired by the Project or any other debt the Project may take on will be treated on cash basis and recognized as a receipt during the period they were received.

**d) 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

**e) Recognition of payments**

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

**i) Compensation of 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.

**Significant Accounting Policies (Continued)**

**iii) Interest on borrowing**

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

**iv) Repayment of borrowing (principal amount)**

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

**v) Acquisition of fixed assets**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

**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.

**Significant Accounting Policies (Continued)**

**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 period. 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 period.

**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.

**h) Accounts receivable**

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 period 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.

**Significant Accounting Policies (Continued)**

**i)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. This financial statement had no contingent liabilities to be reported in the period.

Section 89 (2) (i) of the PFM Act requires the National Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial period, including payments made in respect of loan write-offs or waiver of interest on loans

**j) 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.

**Significant Accounting Policies (Continued)**

**k) Pending bills**

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

**l) 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 period. 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 period under review has been included in an annex to these financial statements.

**m) Third party payments**

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

During the period Kshs Nil billion being loan disbursements were received in form of direct payments from third parties.

**Significant Accounting Policies (Continued)**

**n) 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 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 period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statements of receipts and payments.

**o) Comparative figures**

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

**p) Subsequent events**

There have been no events subsequent to the financial period end with a significant impact on the financial statements for the period ended June 30, 2021.

**q) Errors**

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. Restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

## 11. NOTES TO THE FINANCIAL STATEMENTS

### 1. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

During the 12 months to 30 June 20xx we received grants from donors as detailed in the table below:

Name of Donor	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount in KShs	
						2020/21	2019/20
			KShs	KShs	KShs	KShs	KShs
Global fund HIV Grant		4,000,000	437,760,000			449,908,761	838,055,464
Transfer from NFM1			12,148,761				
<b>Total</b>			<b>449,908,761</b>			<b>449,908,761</b>	<b>838,055,464</b>

\* The direct payment grants represent payments for goods and services done directly by the donor on behalf of the project. Projects should ensure that the adequate documents and support document is requested from the donors to support this grant.

### 2. MISCELLANEOUS RECEIPTS

	2020/21			20/19/2020		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	KShs	
Interest income	5,343,567	0	5,343,567	59,889,531	85,937,936	
<b>Total</b>	<b><u>5,343,567</u></b>	<b><u>0</u></b>	<b><u>5,343,567</u></b>	<b><u>59,889,531</u></b>	<b><u>85,937,936</u></b>	

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**3. COMPENSATION OF EMPLOYEES**

	2020/2021			2019/2020	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	KShs
Basic wages of temporary employees	95,485,131	0	95,485,1290	117,559,045	383,016,187
Personal allowances paid as part of salary	11,898,000	0	11,898,000	12,060,000	23,958,000
Compulsory national social security schemes-	310,400	0	310,400	346,800	1,185,600
Compulsory national health insurance schemes-NHIF	1,146,700	0	1,146,700	1,292,700	4,396,200
<b>Total</b>	<b><u>108,840,231</u></b>	<b><u>0</u></b>	<b><u>108,840,231</u></b>	<b><u>131,258,545</u></b>	<b><u>412,555,987</u></b>

*\*Disclosure Note: The cumulative to date figures for NSSF and NHIF was erroneously captured in the previous audited financial statement for the period ended 30 June 2020. This has subsequently been corrected as per above table.*

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**4. PURCHASE OF GOODS AND SERVICES**

	2020/2021			2019/2020	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	KShs
Communication, supplies and services	3,209,792	0	3,209,792	2,684,839	12,113,924
Domestic travel and subsistence	1,008,823	0	1,008,823	4,487,129	17,501,227
Foreign travel and subsistence	0	0	0	836,285	3,837,531
Printing, advertising and information supplies	48,143,723	0	48,143,723	38,208,319	142,441,987
Training payments	187,895,944	0	187,895,944	301,141,846	1,007,286,539
Hospitality supplies and services	20,411,659	0	20,411,659	48,845,753	140,922,264
Insurance costs	0	0	0	14,301,831	27,991,563
Specialized materials and services	6,756,000	0	6,756,000	14,958,000	47,689,450
Other operating payments- stationaries	3,351,777	0	3,351,777	1,015,817	24,798,925
Routine maintenance – vehicles and other transport equipment	12,281,822	0	12,281,822	11,617,442	19,665,759
Bank service, commission and charges	262,912	0	262,912	0	0
<b>Total</b>	<b><u>283,322,452</u></b>	<b><u>0</u></b>	<b><u>283,322,452</u></b>	<b><u>438,097,261</u></b>	<b><u>1,444,249,169</u></b>

**5. CASH AND CASH EQUIVALENTS**

	2020/21	2019/20
	KShs	KShs
Bank accounts (Note 5 A)	439,828,460	420,811,123
Cash equivalents (short-term deposits) (Note 5 B)	45,429,155	374,187
<b>Total</b>	<b><u>485,257,615</u></b>	<b><u>421,185,310</u></b>

The project has one number of project accounts spread within the project implementation area and one number of foreign currency designated accounts managed by the National Treasury as listed below:

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**5. A Bank Accounts**

**Project Bank Accounts**

	2020/21	2019/20
	KShs	KShs
<b><u>Local Currency Accounts</u></b>		
Co-operative Bank of Kenya [A/c No. 01141696726200]	439,828,460	420,811,123
<b>Total local currency balances</b>	<b><u>439,828,460</u></b>	<b><u>420,811,123</u></b>
<b>Total bank account balances</b>	<b><u>439,828,460</u></b>	<b><u>420,811,123</u></b>

**Special Deposit Accounts**

The balances in the Project's Special Deposit Account(s) as at 30<sup>th</sup> June 2021 are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

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

**Special Deposit Accounts Movement Schedule**

	2020/21	2019/20
	KShs	KShs
<b>(i) A/C Name [A/c No.....]</b>		
Opening balance	62,153,382.38	-
Total amount deposited in the account	19,952,391.37	-
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>80,935,758.56</u>	=
<b>Closing balance (as per SDA bank account reconciliation attached)</b>	<b><u>1,170,015.19</u></b>	=

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. B Cash equivalents (short-term deposits)

	2020/21	2019/20
	KShs	KShs
Co-operative Bank of Kenya [A/C no. 01141696726200	439,828,460	420,811,123
MPESA	45,429,155	374,187
<b>Total</b>	<b>485,257,615</b>	<b>421,185,310</b>

[Provide short appropriate explanations as necessary]

6. ACCOUNTS RECEIVABLES

Description	2020-2021	2019-2020
	Kshs	Kshs
Government Imprests	330,000	1,312,660
<b>Total</b>	<b>330,000</b>	<b>1,312,660</b>

6B: BREAKDOWN OF IMPRESTS AND ADVANCES

Name of Officer or Institution	Amount Taken	Due Date of Surrender	Amount Surrendered	Balance 2021	Balance 2020
Ambrose Juma	1,219,940	28.09.2018	889,940	330,000	
<b>Total</b>	<b>1,219,940</b>			<b>330,000</b>	<b>1,312,660</b>

7. FUND BALANCE BROUGHT FORWARD

	2019/20	2018/19
	KShs	KShs
Bank accounts	420,811,123	76,948,910
Cash in hand	374,187	15,000,000
Outstanding imprests and advances	1,312,660	1,959,870
<b>Total</b>	<b>422,497,970</b>	<b>93,908,780</b>

8. CHANGES IN RECEIVABLE

Description of the error	2020-2021	2019-2020
	KShs	KShs
Opening Receivables as at 1 <sup>st</sup> July 2020	1,312,660	0
Closing account receivables as at 30 <sup>th</sup> June 2021	330,000	1,312,660
Change in Receivables	<b>982,660</b>	<b>1,312,660</b>

## 12. OTHER IMPORTANT DISCLOSURES

### 1. PENDING ACCOUNTS PAYABLE (See Annex 3A)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the period	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Supply of services	0	29,842,515	0	29,842,515
<b>Total</b>	<b>0</b>	<b>29,842,515</b>	<b>0</b>	<b>29,842,515</b>

### 2. PENDING STAFF PAYABLES (See Annex 3B)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the period	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Pending salary	0	158,117.85	0	158,117.85
<b>Total</b>	<b>0</b>	<b>158,117.85</b>	<b>0</b>	<b>158,117.85</b>

### 3. EXTERNAL ASSISTANCE

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received as grants	449,908,761	838,055,464
<b>Total</b>	<b>449,908,761</b>	<b>838,055,464</b>

#### a). External assistance relating loans and grants

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received as grants	449,908,761	838,055,464
<b>Total</b>	<b>449,908,761</b>	<b>838,055,464</b>

#### b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2020/2021	FY 2019/2020
Description		Kshs	Kshs
Undrawn external assistance - grants	At the end of NFM2 grants the program will pay pending commitments and reconcile the account balances. The uncommitted in- country balances of NFM2 grants will be reduced from the NFM 3 grant that will be disbursed to	151,953,239	329,904,363

*Global Fund HIV AIDS Program GRANT No. KEN-H-TNT-GA-1547  
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 For the financial year ended June 30, 2021*

	the country for the 2021- 2024 implementation cycle. Any undisbursed grant from will not be available for further implementation.		
<b>Total</b>		<b>151,953,239</b>	<b>329,904,363</b>

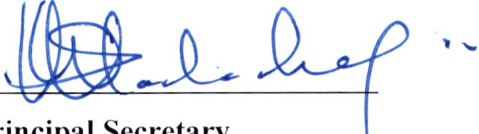
*c) classes of providers of external assistance*

	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Multilateral donors – Global Fund -HIV Program	449,908,761	838,055,464
<b>Total</b>	<b>449,908,761</b>	<b>838,055,464</b>

**13. PROGRESS ON FOLLOW UP OF PRIOR PERIOD AUDITOR’S RECOMMENDATIONS**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

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 cash and cash equivalents Unsupported cash and cash equivalents for Mpesa balance of Kshs. 15,000,000	The management availed to Auditors Safaricom MPESA Certificate of balance of ksh 15,000,000.	Unresolved	December 2021
2	Unaccounted for Imprests totalling to ksh 1,959,870	All imprest has been surrendered except one of 330,000 which is a police case, and documents in support has been availed for review.	Unresolved	December 2021

  
 \_\_\_\_\_  
**Principal Secretary**

  
 \_\_\_\_\_  
**Project Coordinator**

\_\_\_\_\_  
**Date**

8/12/2021  
 \_\_\_\_\_  
**Date**

14. ANNEXES

ANNEX1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
	a	b	c=a-b	d=b/a %	
<b>Receipts</b>					
Proceeds from domestic and foreign grants	516,698,234	449,908,761	66,789,473	87%	
Miscellaneous receipts		5,343,567	(5,343,567)		
<b>Total Receipts</b>	<b>516,698,234</b>	<b>455,252,328</b>	<b>61,445,906</b>	<b>88.11%</b>	
<b>Payments</b>					
Compensation of employees	111,916,989	108,840,231	3,076,761	97.3%	
Purchase of goods and services	404,781,245	283,322,452	121,458,793	70.0%	
<b>Total payments</b>	<b>516,698,234</b>	<b>392,162,683</b>	<b>124,535,553</b>	<b>75.9%</b>	

ANNEX 2A - ANALYSIS OF PENDING BILLS

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
	a	b	c	d=a-c		
<b>Supply of goods</b>						
1. Various schedule annexed				29,842,515		
<b>Sub-Total</b>				<b>29,842,515</b>		
<b>Grand Total</b>				<b>29,842,515</b>		

*Global Fund HIV AIDS Program GRANT No. KEN-H-TNT-GA-1547  
 Reports and Financial Statements  
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**ANNEX 2B - ANALYSIS OF PENDING STAFF BILLS**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
<b>Sub-Total</b>							
<b>Temporary employees</b>							
1. Jacqueline M. Azundula	P	158,117.85	30/04/21	0	158,117.85	0	Bounced cheque
<b>Sub-Total</b>		<b>158,117.85</b>	<b>30/04/21</b>	<b>0</b>	<b>158,117.85</b>	<b>0</b>	
<b>Grand Total</b>		<b>158,117.85</b>	<b>30/04/21</b>	<b>0</b>	<b>158,117.85</b>	<b>0</b>	

**APPENDICES**

- i. Bank Reconciliations statement as at 30th June 2021.
- ii. Bank and Mpesa Certificate of balance as at 30th June 2021
- iii. Special Deposit Accounts reconciliation statements.
- iv. Trial Balance
- v. Pending Commitments as at 30th June 2021



# CO-OPERATIVE BANK

We are you

The Co-operative Bank of Kenya Limited  
Head Office  
The Co-operative Bank of Kenya Limited  
Co-operative Bank House  
Haile Selassie Avenue  
P.O.Box 48231 - 00100 GPO, Nairobi  
Tel: (020) 3276100  
Fax: (020) 2227747 / 2219831  
Website: www.co-opbank.co.ke

06 July 2021

**Principal Accountant,  
Ministry of Health,  
P.O. Box 19361 00202,  
Nairobi.**

Attention: Stella Oduogi

**RE: CERTIFICATE OF BALANCE**

As per your request, we wish to advise that your account balance as at 30<sup>th</sup> June 2021 is as follows:

ACCOUNT NUMBER	ACCOUNT NAME	BALANCE
01141696726200	GLOBAL FUND HIV AIDS GRANT	Ksh 550,981,803.80

We thank you for the opportunity to serve you and look forward to many more years of a mutually beneficial relationship.

For any queries, do not hesitate to contact the undersigned.

Yours faithfully,

**John Nyongesa**  
**Relationship Manager**

Directors: John Murugu (Chairman), Dr. Gideon Murluki (Group Managing Director & CEO), M. Malonza (Vice Chairman), J. Sitienei,



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

3rd August, 2021

To  
NATIONAL AIDS & STI CONTROL PROGRAM  
Kenyatta National Hospital Grounds  
P.O Box 19361, 00202  
Nairobi

Dear Sir/Madam,

Ref: ACCT/2021/042

M-PESA ACCOUNT BALANCES

Please find M-PESA balances (in Ksh) held for the below organization(s)  
as at 30<sup>th</sup> June 2021.

Organization	Utility Account	MMF/Working Account	Charges Paid Account	Organization Settlement Account
567899- NASCOP GLOBAL FUND HIV AIDS GRANT}	31,794,385.00	20,455,205.00	0.00	0.00

Albert Mbocu Mugo

Manager – M-PESA Accounting

**SPECIAL ACCOUNT STATEMENT**

For period ending 30TH JUNE, 2021  
 Account No. 100005345248  
 Depository Bank STANBIC BANK-NAIROBI  
 Address WAIYAKI WAY, WESTLANDS,NAIROBI.  
 Related Loan HIV GRANT NO KEN-H-TNT GA 1547-MAIN  
 Credit Agreement NO. 4568-KE  
 Currency USD

Account Activity

Beginning balance of 1ST July, 2020 as per C.B.K. Ledger Account	62,153,382.38
Add:	
Total Amount deposited by ADB GLOBAL FUND	19,952,391.37
Total Interest earnings if deposited in account	-
Total amount refunded to cover ineligible expenditure	-
Deduct:	
Total amount withdrawn	80,935,758.56
Total service charges if not included above in amount withdrawn	-
Ending balance on 30th June,2021	1,170,015.19

**AUTHORISED REPRESENTATIVE  
CENTRAL BANK OF KENYA**

SIGNATURE: 

DATE

26 07 2021

**AUTHORISED REPRESENTATIVE  
EXTERNAL RESOURCES  
DEPARTMENT-TREASURY**

SIGNATURE: 

DATE

30 07 2021

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June,2021 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

CENTRAL BANK OF KENYA - RECONCILIATION

STATEMENT AS AT : 30.06.2021  
G.L A/C NO : 1000375108  
HIV GRANT NO KEN-H-TNT GA 1547-MAIN  
REMARKS ACTION TAKEN

OFF-SHORE A/C DETAILS	100005345248	CURRENCY	AMOUNTS
1.BALANCE AS PER OFFSHORE STATEMENT:		USD	1,170,015.19
2.ADD DEBITS NOT IN NRB			
3.LESS CREDITS NOT IN NRB			
4.ADD DEBITS NOT IN OFFSHORE			
5.LESS CREDITS NOT IN OFFSHORE			
6.BALANCE AS PER CBK LEDGER		(1,170,015.19)	1,170,015.19

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

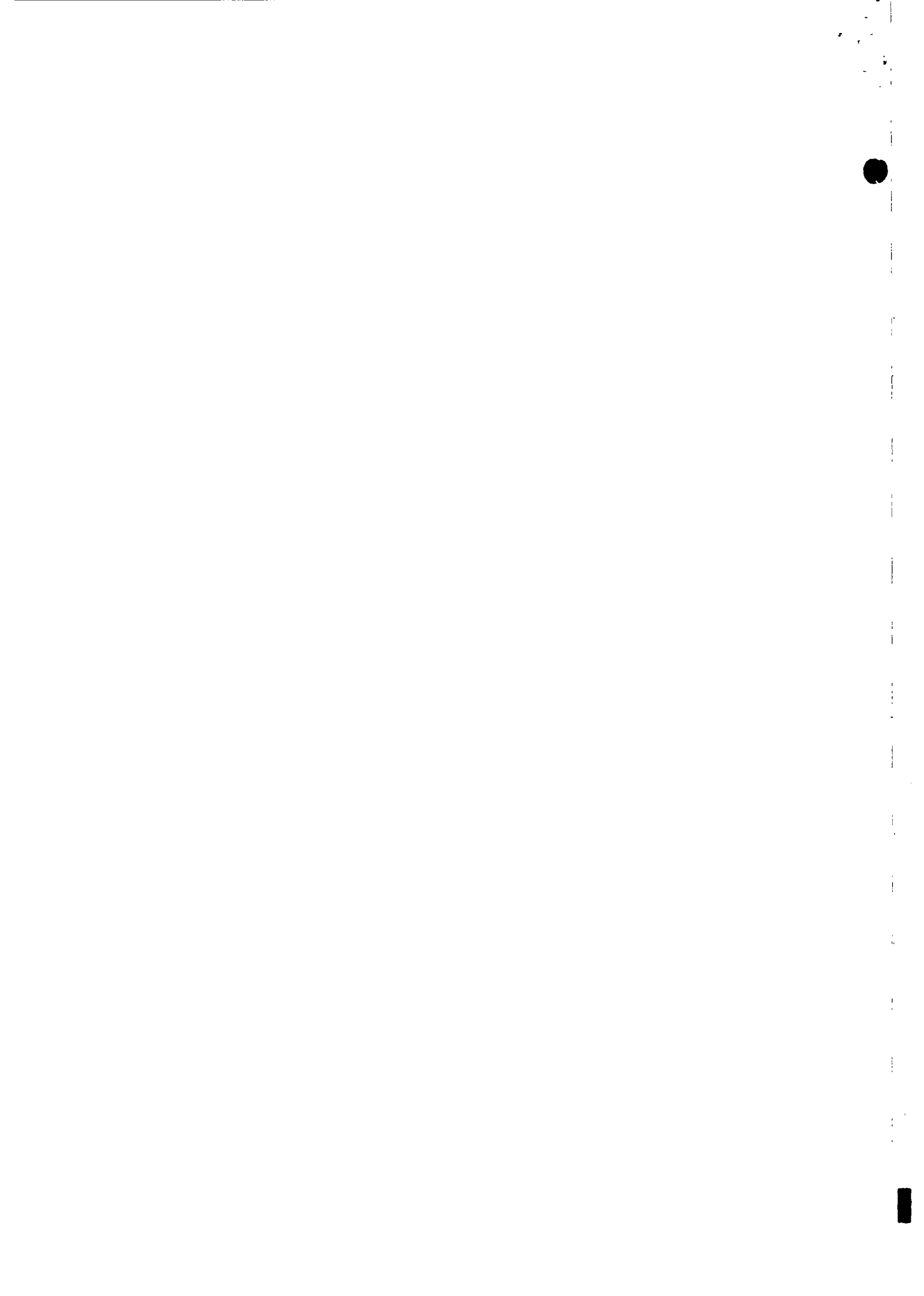
Approved By: [Signature]

Date: 08.07.2021 Date: [Signature]

Date: 12.07.2021

**TRIAL BALANCE AS AT 30TH JUNE 2020**

		DR	CR
<b>Cash and Cash equivalents</b>			
	Bank Balances	485,257,615	
	other receivables		
	Outstanding Imprest	330,000	
<b>Payments</b>			
	Compesation for employees	108,840,231	
	Use of goods and services	283,322,452	
	Transfers to Other Government Units	-	
	Other grants and transfers	-	
	Acquisition of Assets	-	
	Other Payments	-	
<b>Receipts</b>			
	Transfers from the Board		449,908,761
	Proceeds from sale of assets		
	Others receipts		5,343,567
Prior Year Adjustment			
<b>Fund Balance b/f</b>			<b>422,497,970</b>
<b>TOTAL</b>		<b>877,750,298</b>	<b>877,750,298</b>



NEW GRANT NASCOP COMMENTS AS AT 30th June 2021				
DATE	NAME	ISO/INV/IPO	ACTIVITY	AMOUNT(KES)
30.11.2018	MERU SLOPES HOTEL	12714	Annual refresher trainings for those providing HIV testing service	103,500
03.09.2019	COAST INSTITUTE OF TECHNOLOGY	1426	CIFP - Disseminate minimum package of care for HIV infected OVCs in child care institutions ; through workshops	102,000
08.05.2019	LELESHWA INN LTD	LLINN00201908	CIFP - Support for trainings of care givers of Children and adolescents LHIV in selected county facilities (support for 3 trainings in 10 counties in year 1, and additioanal 3 trainings in year 2)	129,200
03.07.2019	SEASON RESTAURANT & HOTELS LTD	IN/N19/0032545	CIFP - Support quarterly Pediatric HIV mentorship visits and service QI review meetings to selected counties (10 counties per year during 2 years)	31,500
05.09.2019	LELESHWA INN LTD	LLINN00201904	CIFP - Support quarterly Pediatric HIV mentorship visits and service QI review meetings to selected counties (10 counties per year during 2 years)	55,100
12.07.2019	PRIDEINN HOTELS	8047	CIFP - Support quarterly Pediatric HIV mentorship visits and service QI review meetings to selected counties (10 counties per year during 2 years)	60,000
20.03.2019	COAST INSTITUTE OF TECHNOLOGY	1307	CIFP - Support quarterly Pediatric HIV mentorship visits and service QI review meetings to selected counties (10 counties per year during 2 years)	62,700
17.05.2019	HIDDIG HOTELS	008	CIFP - Support quarterly Pediatric HIV mentorship visits and service QI review meetings to selected counties (10 counties per year during 2 years)	80,000
09.11.2019	COAST INSTITUTE OF TECHNOLOGY	1357	CIFP - Support quarterly Pediatric HIV mentorship visits and service QI review meetings to selected counties (10 counties per year during 2 years)	66,000
02.08.2019	TANA GARDENS HOTEL	03/68/08/2019	CIFP - Support quarterly Pediatric HIV mentorship visits and service QI review meetings to selected counties (10 counties per year during 2 years)	92,800
14.11.2019	ELCK KAPENGURIA BIBLE CENTRE	589	Community/Stakeholders VMMC sensitization meeting in Turkana, Nairobi, Marsabit and Mombasa Counties targeting 20 to 24 year old males	50,000
20.11.2019	KWALE GOLDEN GUEST HOUSE	0537	Conduct bi annual County GF review meetings	95,000
22.11.2019	ELCK KAPENGURIA CENTRE	587	Conduct bi annual County GF review meetings	96,000
25.11.2019	TANA GARDEN HOTEL	03/87/11/2019	Conduct bi annual County GF review meetings	69,600
25.11.2019	MSAFINI MANGO TOP-ROOF HOTEL LTD	192	Conduct bi annual County GF review meetings	65,280
22.11.2019	Nomads Trail	2442	Conduct bi annual County GF review meetings	94,400

20.11.2019	MILELE GUEST LIMITED	568/569	Conduct bi annual County GF review meetings	60,000
24.06.2019	MAIN RESORTS LTD/ROYAL MINNI	1646	Conduct bi annual County GF review meetings	106,000
18.06.2019	ELCK KAPENGURIA BIBLE CENTRE	488	Conduct bi annual County GF review meetings	116,000
06.12.2018	DISTINCTION GARDENS LTD	1093	Conduct bi annual County GF review meetings	226,500
16.11.2019	Bofa Beach Resort	1016	Conduct bi annual County GF review meetings	74,000
03.07.2019	ELCK KAPENGURIA BIBLE CENTRE	735	Remedial meeting for data quality improvement for 15 counties. This will be conducted for the counties that are noted to need additional TA as part of the data quality improvement initiatives.	60,000
12.11.2019	ELAND SAFARI HOTEL	6402	Conduct bi annual County GF review meetings	78,000
24.11.2019	FORT HOTEL(LULLABY JOINTS)	491	Conduct bi annual County GF review meetings	69,600
30.11.2019	MERU SLOPES HOTEL	12910	Conduct bi annual County GF review meetings	135,000
15.03.2018	GOLDEN PALM BREEZE HOTEL	17012	Conduct bi annual County GF review meetings	84,000
04.12.2018	GOLDEN PALM BREEZE HOTEL	18012	Conduct bi annual County GF review meetings	57,000
30.11.2017	BROADPARK HOTELS LTD	384	Hold annual commodity security review meetings with county managers	13,580
20.11.2019	THE GUARDIAN HOTEL LIMITED	298	Conduct bi annual County GF review meetings	117,000
24.11.2018	MIGOKO AFRICAN DISHES LIMITED	765	Facilitate 5 officers to provide routine monthly county level TA on PMTCT programming for resilient programming	15,000
19.06.2019	MADA HOTELS (Baobab)	140/KBBR/19	Facilitate of program targets monitoring and coordination at the subnational through 8 inter county annual regional meeting for 47 counties.	216,000
26.03.2019	ABERDARE RESORT	029	Hold annual commodity security review meetings with county managers	45,000
27.06.2019	KUSYOMBUNGUO HOTELS	2208	Hold annual commodity security review meetings with county managers	50,000

06.09.2019	FORT HOTEL (LULLABY JOINTSO	72	Introduction of new technologies for HIV testing for mothers and infants through introduction of POC for EID and Dual HIV syphilis testing	30,000
25.04.2019	TWIGGS RESTAURANT HOLDINGS	1864	Introduction of new technologies for HIV testing for mothers and infants through introduction of POC for EID and Dual HIV syphilis testing	210,000
11.04.2019	CHEFWEST HOTEL	0275	Remedial meeting for data quality improvement for 15 counties. This will be conducted for the counties that are noted to need additional TA as part of the data quality improvement initiatives.	62,000
05.10.2019	MIGOKO AFRICAN DISHES LIMITED	1212	NASCOP GF unit running costs	22,500
24.12.2019	JAMBO PARADISE HOTEL	154	Peer led HIV testing and messaging for young people including using appropriate approaches such as outreaches	122,500
9.08.2019	DISTINCTION GARDENS LTD	1216	Peer led HIV testing and messaging for young people including using appropriate approaches such as outreaches	92,000
13.09.2019	NEVADA PALACE HOTEL	572	Peer led HIV testing and messaging for young people including using appropriate approaches such as outreaches	64,000
17.05.2019	GRAY'S OAK HOTEL	GOHO1351	Quarterly TWG meetings at county level	72,000
05.12.2019	Chefwest hotel limited	146	Quarterly TWG meetings at county level	80,000
13.12.2019	ELEGANT HOTEL LIMITED	3792	Quarterly TWG meetings at county level	60,800
04.05.2019	SAMBURU GUEST HOUSE	1217	Remedial meeting for data quality improvement for 15 counties. This will be conducted for the counties that are noted to need additional TA as part of the data quality improvement initiatives.	60,000
17.0.2019	WAJIR COUNTY GUEST HOUSE	611	Remedial meeting for data quality improvement for 15 counties. This will be conducted for the counties that are noted to need additional TA as part of the data quality improvement initiatives.	60,000
13.04.2019	LAIKIPIA COMFORT	2438	Remedial meeting for data quality improvement for 15 counties. This will be conducted for the counties that are noted to need additional TA as part of the data quality improvement initiatives.	48,000
14.06.2019	MSAFINI MANGO TOP-ROOF HOTEL LTD	163	Hold annual commodity security review meetings with county managers	40,000
23.11.2018	HIDDIG HOTELS	336	Remedial meeting for data quality improvement for 15 counties. This will be conducted for the counties that are noted to need additional TA as part of the data quality improvement initiatives.	198,000
11.04.2019	GRANDE HOTEL	377	Remedial meeting for data quality improvement for 15 counties. This will be conducted for the counties that are noted to need additional TA as part of the data quality improvement initiatives.	60,000
15.04.2019	GOLDEN PALM BRREZE	19004	Remedial meeting for data quality improvement for 15 counties. This will be conducted for the counties that are noted to need additional TA as part of the data quality improvement initiatives.	66,000

18.04.2019	LELESHWA INN LTD	20191804	Support supervision for the counties(including updating the health facility inventory)	51,000
15.10.2018	MASAI TECHNICAL TRAINING INSTITUTE	2391	Strengthen Counsellor supervision	40,500
13.11.2018	WINIMUM HOTEL & RESTAURANT	688	Strengthen Counsellor supervision	45,000
02.11.2018	PLAZA BEACH HOTEL	22239	Train trainers in various aspects of KP programming	288,000
15.03.2019	FARM VIEW HOTEL LIMITED	1734	Strengthen Counsellor supervision	54,000
22.11.2018	LEGACY STAR	28438	Strengthen Counsellor supervision	54,000
23.04.2019	Hiddig Hotels Nairobi Co. Limited	374	Strengthen Counsellor supervision	51,000
16.03.2019	Borabu Country Inn	PTI-38613	Strengthen Counsellor supervision	42,000
28.06.2019	ELAND SAFARI HOTEL	8834	Strengthening of integrated antenatal care services	85,800
28.06.2019	ELAND SAFARIS HOTEL	5617	Strengthening of integrated antenatal care services	120,000
05.12.2018	ABERDARE SAFARI HOTEL LTD	049602	Strengthening postnatal care ( Follow up and data review)	182,000
23.11.2019	TANA GARDENS HOTEL	03/95/11/2019	Strengthening the inter laboratory QA -For Viral load	274,000
15.04.2019	Twiggs Restaurant Holdings Ltd	1157	Remedial meeting for data quality improvement for 15 counties. This will be conducted for the counties that are noted to need additional TA as part of the data quality improvement initiatives.	60,000
27.09.2018	MERU SLOPES HOTEL	10765	Support counties to hold commodity security meetings (including MNCH commodities) every two months	42,000
14.04.2019	COAST INSTITUTE OF TECHNOLOGY	INV1336	Support supervision for the counties(including updating the health facility inventory)	49,500
11.04.2019	Seasons Guest House & Hotel	1131	Support supervision for the counties(including updating the health facility inventory)	60,000

05.12.2019	TANA GARDENS HOTEL	03/87/12/2019	Training of lay providers in community ART distribution	135,000
01.12.2019	EAGLES HAVEN HOTEL LIMITED	EHH/12/2019	Training of lay providers in community ART distribution	232,000
29.11.2019	WINSTAR HOTEL LIMITED	WH1606C	Training of lay providers in community ART distribution	183,600
21.02.2020	CHAMIACHI HOTEL & APARTMENTS	1680836/210220	Remedial meeting for data quality improvement for 15 counties. This will be conducted for the counties that are noted to need additional TA as part of the data quality improvement initiatives.	156,000
07.08.2019	MERU SLOPES HOTEL	12750	Support counties to hold commodity security meetings (including MNCH commodities) every two months	30,000
04.07.2019	TWIGGS RESTAURANT HOLDINGS	1159	Remedial meeting for data quality improvement for 15 counties. This will be conducted for the counties that are noted to need additional TA as part of the data quality improvement initiatives.	148,000
17.05.2019	TWIGGS RESTAURANT HOLDINGS	1986	Quarterly TWG meetings at county level	48,000
22.11.2019	NEVEDA PALACE HOTEL	570	Conduct bi annual County GF review meetings	144,000
14.12.2019	KWALE GOLDEN GUEST HOUSE	0651	Peer led HIV testing and messaging for young people including using appropriate approaches such as outreaches	136,000
28.11.2019	ERAIT PENSION RESORT	596	Community/Stakeholders VMMC sensitization meeting in Turkana, Nairobi, Marsabit and Mombasa Counties targeting 20 to 24 year old males	120,000
05.09.2019	ENCHULA RESORT	201909006	Remedial meeting for data quality improvement for 15 counties. This will be conducted for the counties that are noted to need additional TA as part of the data quality improvement initiatives.	129,920
19.08.2020	GOLDEN PALM BRREEZE HOTEL	20008	Conduct bi annual County GF review meetings	165,600
24.08.2020	MERU SLOPES HOTEL	16243/008	Conduct bi annual County GF review meetings	160,000
25.08.2020	PRIDEINN HOTELS	9619	Conduct bi annual County GF review meetings	50,000
25.06.2021	WINSTAR HOTEL LIMITED	WH7234C	Facilitate of program targets monitoring and coordination at the subnational through 8 inter county annual regional meeting for 47 counties.	243,000
18.06.2021	THE SHUHAN HOTEL LIMITED	326	Facilitate of program targets monitoring and coordination at the subnational through 8 inter county annual regional meeting for 47 counties.	266,000

11.06.2021	THE WILLS HOTEL LIMITED	000088	Peer led HIV testing and messaging for young people including using appropriate approaches such as outreaches	78,000
04.05.2021	KALYA INVESTMENT LIMITED	1772	Remedial meeting for data quality improvement for 15 counties. This will be conducted for the counties that are noted to need additional TA as part of the data quality improvement initiatives.	136,000
21.05.2021	COMFORT HOTELS	GWH/029/2021	Support supervision for the counties(including updating the health facility inventory)	230,976
28.04.2021	THE CLARION HOTEL	19635	Remedial meeting for data quality improvement for 15 counties. This will be conducted for the counties that are noted to need additional TA as part of the data quality improvement initiatives.	205,000
17.06.2021	WEST WOOD HOTEL	9575	Annual stakeholders review meetings MSM	588,000
25.07.2021	PALM OASIS RESORT LIMITED	4644	Peer led HIV testing and messaging for young people including using appropriate approaches such as outreaches	78,000
06.06.2021	HOTEL VANNAH LIMITED	539	Peer led HIV testing and messaging for young people including using appropriate approaches such as outreaches	70,200
30.06.2021	AMREF INTERNATIONAL UNIVERSITY		Capacity building for GFATM grant implementation stakeholders- foreign and local trainings, workshops and exchange visits	845,000
30.06.2021	KENYA SCHOOL OF GOVERNMENT		Capacity building for GFATM grant implementation stakeholders- foreign and local trainings, workshops and exchange visits	907,753
30.06.2021	KENYA INSTITUTE OF HIGHWAYS & BUILDING TECHNOLOGY	1	Capacity building for GFATM grant implementation stakeholders- foreign and local trainings, workshops and exchange visits	640,640
25.06.2021	LIMEROCK HOTEL	210621	Provide technical support and resources for annual county quantification exercises in 8 counties (1 COMBO & 2DC/COMBO & 5 DC (differentiated care)	128,000
10.06.2021	WESTWIND HOTEL LIMITED	2187	Peer led HIV testing and messaging for young people including using appropriate approaches such as outreaches	78,000
14.06.2021	MISCHELL PLAZA (K) LTD HOTEL TITANIC	1329	Peer led HIV testing and messaging for young people including using appropriate approaches such as outreaches	78,000
17.06.2021	GRANDE HOTEL	1255	Peer led HIV testing and messaging for young people including using appropriate approaches such as outreaches	78,000
17.06.2021	CITY GATE ENTERPRISES LTD	066	Support for Logistic Management unit (LMU)	153,000
09.06.2021	MILIMANI BEACH RESORT	1805342	Peer led HIV testing and messaging for young people including using appropriate approaches such as outreaches	74,100
23.06.2021	HOTEL TWIN TOWERS HOMA BAY	6992	Training and mentorship of health care providers including counsellors on the prevention package( 120 Prison, 30 KPs,30 tertiary institutions, 30 public and 30 private health facilities and pharmacies, CASCOS and County Pharmacists in 5 priority counties)	191,900

23.06.2021	HOTEL WATERBUCK	5797		Training and mentorship of health care providers including counsellors on the prevention package(120 Prison, 30 KPs,30 tertiary institutions, 30 public and 30 private health facilities and pharmacies, CASCOS and County Pharmacists in 5 priority counties)	189,000
09.05.2021	THE WHITE RHINO HOTEL (LEGEND HOTEL)	INV3739		Remedial meeting for data quality improvement for 15 counties. This will be conducted for the counties that are noted to need additional TA as part of the data quality improvement initiatives.	80,000
09.05.2021	THE WHITE RHINO HOTEL (LEGEND HOTEL)	INV3725		Remedial meeting for data quality improvement for 15 counties. This will be conducted for the counties that are noted to need additional TA as part of the data quality improvement initiatives.	50,000
15.06.2021	EMBRACE THE WORLD TRAVEL AGENCY	1027		Annual stakeholders review meetings MSM	119,200
15.06.2021	EMBRACE THE WORLD TRAVEL AGENCY	1027		Facilitate of program targets monitoring and coordination at the subnational through 8 inter county annual regional meeting for 47 counties.	123,400
02.06.2021	EMBRACE THE WORLD TRAVEL AGENCY	1022		Conduct national end of semester GF review meetings	30,000
31.05.2021	ENNEMM TRAVEL SERVICES	105/06/21		Strengthen patient support through scale up of KMMP through recruitment and remuneration of mentor mothers(Supervision)	30,000
10.06.2021	Nomads Trail	9362		Peer led HIV testing and messaging for young people including using appropriate approaches such as outreaches	78,000
18.06.2021	Borabu Country Inn	PTI-70013		Peer led HIV testing and messaging for young people including using appropriate approaches such as outreaches	85,500
14.06.2021	VICTORIA COMFORT INN LIMITED	1805432		Training and mentorship of health care providers including counsellors on the prevention package(120 Prison, 30 KPs,30 tertiary institutions, 30 public and 30 private health facilities and pharmacies, CASCOS and County Pharmacists in 5 priority counties)	210,000
14.05.2021	SHERATTON REGENCY HOTEL	570		Remedial meeting for data quality improvement for 15 counties. This will be conducted for the counties that are noted to need additional TA as part of the data quality improvement initiatives.	83,520
24.08.2020	TANA GARDENS HOTEL	03/69/08/20		Conduct bi annual County GF review meetings	72,600
18.06.2021	EAGLE PALACE HOTEL	1778		Support for Monitoring of adverse drug reaction and pharmacovigilance	160,000
25.08.2020	TWIGGS RESTAURANT HOLDINGS LIMITED	1096		Conduct bi annual County GF review meetings	96,000

09.06.2021	SHERATTON REGENCY HOTEL	562	Peer led HIV testing and messaging for young people including using appropriate approaches such as outreaches	26,000
16.04.2021	LIMEROCK HOTEL	1805397	Train health care providers (including facility- and non-facility-based, health care administrators and health care regulators) in 10 counties, 5 high burden and 5 with high stigma index on human rights, HAPCA and medical ethics including violence prevention and treatment	96,000
11.06.2021	LIMEROCK HOTEL	70621	Training and mentorship of health care providers including counsellors on the prevention package( 120 Prison, 30 KPs,30 tertiary institutions, 30 public and 30 private health facilities and pharmacies, CASCOS and County Pharmacists in 5 priority counties)	392,000
30.06.2021	SOLOH WORLD WIDE INTER-ENTERPRISES	B13850/B13854/	Print HIV M&E Tools	2,603,549
30.06.2021	ONE SOURCE CO. LIMITED	1659/1658/1660	Print HIV M&E Tools	3,197,394
30.06.2021	STOCK IT LIMITED	158	Print HIV M&E Tools	144,421
30.06.2021	BENLIZ ENTERPRISEE		Print HIV M&E Tools	476,737
25.06.2021	CITY GATE ENTERPRISES LTD	069	Salary and Gratuity NASCOP GF Unit	22,500
18.06.2021	HEAD NASCOP MARSABIT & ISIOLO)		Peer led HIV testing and messaging for young people including using appropriate approaches such as outreaches	336,100
16.06.2021	HEAD NASCOP (KISII & NYAMIRA)		Peer led HIV testing and messaging for young people including using appropriate approaches such as outreaches	486,600
18.06.2021	HEAD NASCOP(MURANGA)		Strengthen Counsellor supervision	156,600
18.06.2021	HEAD NASCOP (MOMBASA & TANA RIVER)		Peer led HIV testing and messaging for young people including using appropriate approaches such as outreaches	469,820
18.06.2021	HEAD NASCOP( GARISSA & MERU)		Peer led HIV testing and messaging for young people including using appropriate approaches such as outreaches	494,600
18.06.2021	HEAD NASCOP( BOMET & NAROK)		Peer led HIV testing and messaging for young people including using appropriate approaches such as outreaches	475,600
15.05.2021	HEAD NASCOP(TEAM 2)		Establish laboratory support systems and structures for Point of care technologies and Gene sequencing (	664,160
15.05.2021	HEAD NASCOP(TEAM 3)		Establish laboratory support systems and structures for Point of care technologies and Gene sequencing (	607,040
17.05.2021	HEAD NASCOP(TEAM 4)		Establish laboratory support systems and structures for Point of care technologies and Gene sequencing (	630,560
15.05.2021	HEAD NASCOP(TEAM 5)		Establish laboratory support systems and structures for Point of care technologies and Gene sequencing (	606,560
15.05.2021	HEAD NASCOP(TEAM 6)		Establish laboratory support systems and structures for Point of care technologies and Gene sequencing (	614,040
14.05.2021	HEAD NASCOP		Salary and Gratuity NASCOP Call Centre Staff	802,850
30.06.2021	HEAD NASCOP		Salary and Gratuity NASCOP Call Centre Staff	58,000
16.06.201	HEAD NASCOP (KISUMU & SIAYA)		Peer led HIV testing and messaging for young people including using appropriate approaches such as outreaches	548,540
16.06.2021	HEAD NASCOP (HOMABAY & MIGORI)		Peer led HIV testing and messaging for young people including using appropriate approaches such as outreaches	454,420

18.06.2021	HEAD NASCOP (THARAKA NITTHI)		Support to community ART group	59,080
11.02.2021	HEAD NASCOP (NYAMIRA)		Strengthen Counsellor supervision	70,200
25.03.2021	HEAD NASCOP (KIRINYAGA)		Strengthen Counsellor supervision	109,940
30.06.2021	VERA MORANGI		Support supervision for the counties(Including updating the health facility inventory)	30,800
30.06.2021	OKELLO OKETCH		Facilitate of program targets monitoring and coordination at the subnational through 8 inter county annual regional meeting for 47 counties.	36,600
30.06.2021	HEAD NASCOP		Peer led HIV testing and messaging for young people including using appropriate approaches such as outreaches	121,800
30.06.2021	SOLOH WORLD WIDE INTER-ENTERPRISE	3432767	Print HIV M&E Tools	890,759
30.06.2021	RH DEVANI LIMITED		Establish laboratory support systems and structures for Point of care technologies and Gene sequencing (	221,976
<b>TOTALS</b>				<b>29,842,515</b>

