

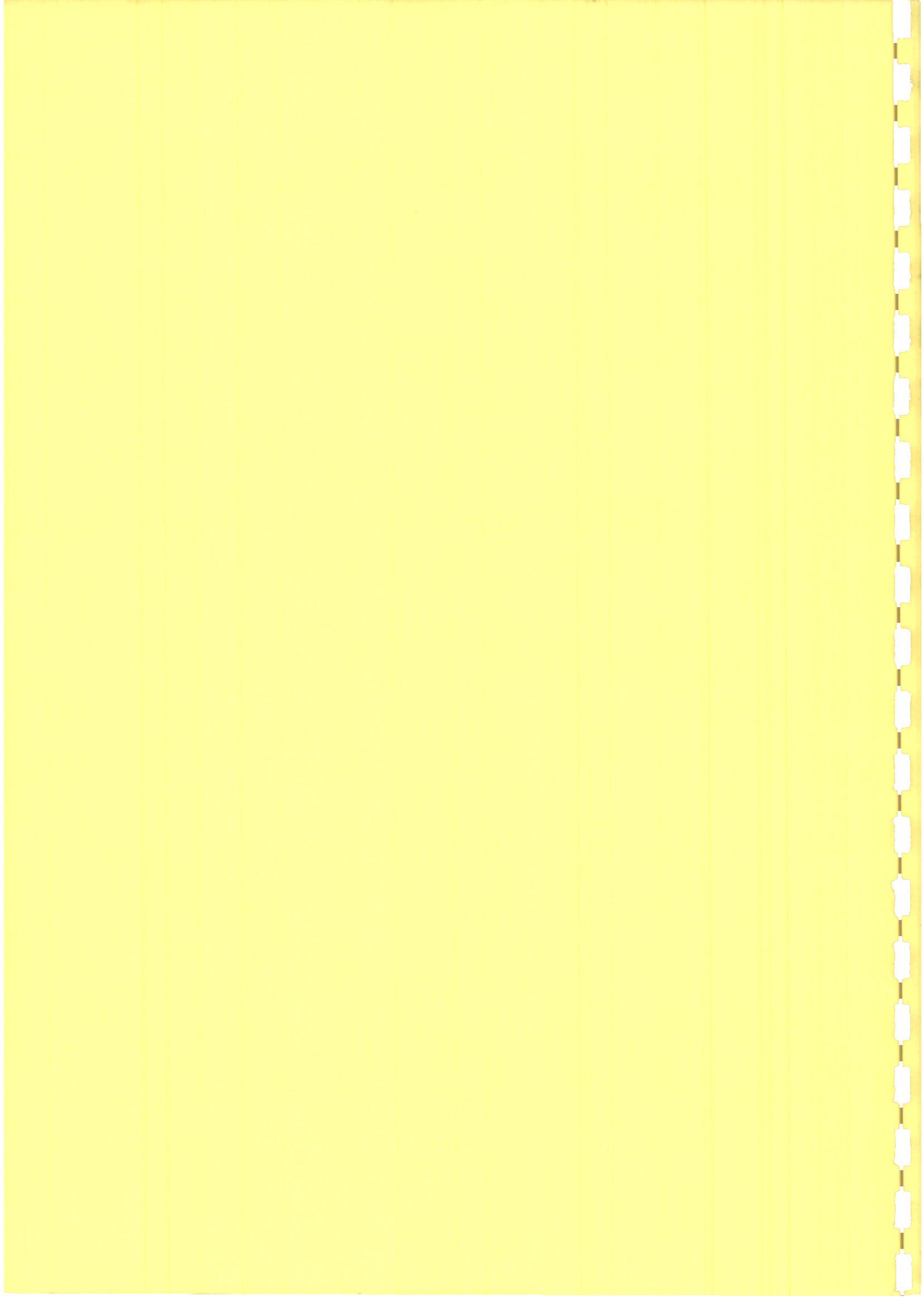


NATIONAL AIDS CONTROL COUNCIL

REPORT TO THE PUBLIC INVESTMENTS COMMITTEE (PIC)

**THE REPORT OF THE CONTROLLER & AUDITOR GENERAL ON
THE FINANCIAL STATEMENTS OF THE NATIONAL AIDS
CONTROL COUNCIL**

FINANCIAL YEAR 2007/08





OFFICE OF THE PRESIDENT

**ANNUAL REPORT
AND ACCOUNTS
FOR
THE YEAR ENDED
JUNE 30, 2008**



NATIONAL AIDS CONTROL COUNCIL



ANNUAL REPORT AND ACCOUNTS
FOR
THE YEAR ENDED JUNE 30, 2008

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INSTITUTIONAL DETAILS / INFORMATION

1. INCORPORATION/ESTABLISHMENT

The National AIDS Control Council (NACC) was established as a body corporate under the State Corporations Act by Presidential Order in Legal Notice No. 170 of November 26, 1999. The mission of NACC is to provide policy and strategic framework for mobilizing and co-ordinating resources for prevention of HIV transmission and provision of care and support to the infected and affected people in Kenya.

2. REGISTERED OFFICE AND PRINCIPAL PLACE OF BUSINESS

National AIDS Control Council
Landmark Plaza, 6th, 8th & 9th Floor
Arwing Khodek Road
PO Box 61307 - 00200
NAIROBI
KENYA
Telephone 2715109/27/44

3. BANKERS

- i. Citibank N.A
Upperhill Branch
PO Box 30711-00100
NAIROBI
Kenya
- ii. Barclays Bank of Kenya Ltd
NIC Branch
PO Box 18060
NAIROBI
Kenya
- iii. Standard Chartered Bank Ltd
Kenyatta Avenue Branch
PO Box 40310
NAIROBI
Kenya
- iv. Stanbic Bank Ltd
Kenyatta Avenue Branch
PO Box 30550-00100
NAIROBI
Kenya

4. LAWYERS/ADVOCATES

The Attorney General
Sheria House
PO Box 40112
NAIROBI
Kenya

5. INDEPENDENT AUDITOR

The Controller & Auditor General
Kenya National Audit Office
Anniversary Towers
PO Box 30084-00100
NAIROBI
Kenya

6. VISION

HIV and AIDS free society.

7. MISSION

To mobilize and coordinate resources for prevention of HIV transmission and provision of care and support to the infected and the affected in Kenya.

8. CORE VALUES

The overall mandate of NACC is to coordinate the national response towards HIV and AIDS in Kenya. NACC provides the framework and context within which strategies, plans and budgets will be formulated, monitored and coordinated.

NACC employees will be expected to act as a team to the fulfilment of this overall mandate. It will be the responsibility of every NACC employee to render impartial service to all stakeholders and general public.

Towards the fulfilment of this, NACC employees will be guided by the following core values.

(i) Integrity

At all times, employees will be expected to uphold high level of integrity. Employees should be honest and trustworthy, not deceive, cheat, steal, or provide false information. Employees will also be expected to be courageous to support a taken stand point, build a good reputation and be loyal.

(ii) Respect

Employees should respect the administrative chain of command and respect fellow workers. Employees should also avoid personalization of issues arising at the workplace and be tolerant of different view points.

(iii) Accountability

Employees should perform what is expected of them and not pass the buck. They should be ready to account for their deeds, which must be in conformity with overall goals of the organization.

(iv) Commitment to Employees

NACC will undertake at all times to motivate staff through capacity building, adequate remuneration and recognition of achievements.

(v) Work Environment

NACC will strive to maintain a professional, challenging and pleasant work environment. To this end, NACC has laid down guidelines that will provide an enabling work structure to realize its core values. To enable the organization meet this requirement, all employees are required to adhere to the established NACC structure on reporting relationships.

MEMBERS OF THE COUNCIL

1.	Prof. Miriam K. Were	Chairman	Chairman, National AIDS Control Council
2.	Mr. Ali D. Mohamed	Member	Permanent Secretary, Ministry of State for Special Programmes, Office of the President
3.	Mr. Cyrus Gituai	Member	Permanent Secretary, Provincial Administration & National Security Office of the President
4.	Hon. Amos Wako, EGH EBS	Member	Attorney General, Attorney General's Chamber
5.	Mr. Francis Atwoli	Member	Secretary General, Central Organization of Trade Unions
- 6.	Dr. Jesse Kamau	Member	Chairman, National Council of Churches of Kenya
7.	Mr. Michael Waweru	Member	Commissioner General, Kenya Revenue Authority
8.	Dr. James Nyikal	Member	Director of Medical Services, Ministry of Health
9.	Dr. Hezron Nyangito	Member	Permanent Secretary, Ministry of Medical Services
10.	Amb. Mrs. Nancy Kirui	Member	Permanent Secretary, Ministry of Home Affairs
11.	Dr. Romano Kiome	Member	Permanent Secretary, Ministry of Agriculture
12.	Ms. Dorothy Onyango	Member	Director, Women Fighting AIDS in Kenya
13.	Very Rev. Fr. Vincent Wambugu	Member	Secretary General to the Kenya Episcopal Conference Catholic Secretariat
14.	Ms. Rukia Subow	Member	National Chairperson, Maendeleo Ya Wanawake Organization
15.	Mr. Joseph Kinyua	Member	Permanent Secretary, Ministry of Finance
16.	Mr. Steven Smith	Member	Chairman, Kenya Association of Manufacturers
17.	Dr. Stephen Ochiel	Member	Chairman, Kenya Medical Association
18.	Mr. Patrick Khaemba	Member	Permanent Secretary, Ministry of Cooperative Development
19	Prof. Karega Mutahi	Member	Permanent Secretary, Ministry of Education,
20.	Mr. Titus Ndambuki	Member	Permanent Secretary, Directorate of Personnel Management, Ministry of State for Public Service
21.	Mr. Karanja Kabage	Member	Chairman, Federation of Kenya Employers
22.	Prof. Abdulghafur El-Busaidy	Member	Chairman, Supreme Council of Kenya Muslims
23.	Ms. Rachel Dzombo	Member	Permanent Secretary, Ministry of Gender, Sports, Culture and Social Services
24.	Mr. Mark Bor	Member	Permanent Secretary, Ministry of Labour and Human Resource Development
25.	Dr. Edward Sambili	Member	Permanent Secretary, Ministry of Planning and National Development
26.	Mr. Peter Ondieki	Member	Inspector of State Corporations
27.	Mr. Allan Ragi	Member	Kenya AIDS NGOs Consortium Secretary
28.	Prof. Alloys S.S. Orago	Director	National AIDS Control Council

SENIOR MANAGEMENT

NO	NAME	DESIGNATION
1.	Prof. Alloys Orago	Director NACC
2.	Beatrice Gathirwa	Deputy Director (Finance & Administration)
3.	John Kamigwi	Deputy Director (Policy, Strategy & Communication)
4.	Christopher Kibett	Head Human Resources and Administration
5.	Florence Biryia	Ag. Head Finance
6.	Eric Jaoko	Head Management Information System
7.	Peter Mutie	Head Communication
8.	Boaz Cheluget	Head Monitoring and Evaluation
9.	Dr. Patrick Mureithi	M & E Co-ordination Specialist
10.	Regina Ombam	Head Strategy
11.	Dr. Francis Muu	Head Technical Support
12.	Harriet Kongin	Head Stakeholder Coordination
13.	George Arum	Head Internal Audit
14.	Magdalene Munyao	Head Legal
15.	Joshua Ng'elu	Head Special Programmes

CHAIRMAN'S REPORT

I am pleased to report that during the year ended June 30, 2008, The National AIDS Control Council continued to coordinate the Total War Against HIV and AIDS (TOWA) in the context of a supportive Government environment and in close consultation with Development Partners and other stakeholders.

1. THE ESTABLISHMENT

The National AIDS Control Council (NACC) was established as a corporate body under the State Corporations Act by a Presidential Order in Legal Notice No. 170. The Legal Notice sets NACC in the Office of the President under the Ministry of State for Special Programmes and is mandated to "provide policy and a strategic framework for mobilizing and coordinating resources for prevention of HIV transmission and provision of care and support to the infected and affected in Kenya". The corporate mission of the National Aids Control Council of Kenya (NACC) is to reduce the spread of HIV, improve the quality of life of those infected and affected and mitigate the socio-economic impact of the epidemic.

Within the context of the "Three Ones principle", NACC has been mandated by the Government to be the National Coordinating Authority.

2. DECENTRALIZED JAPR AND THE MTEF PROCESS

To facilitate effective multi-sectoral monitoring and coordination of the national response to HIV and AIDS in Kenya, NACC has since 2002, been coordinating Joint HIV and AIDS Programme Review (JAPR) on an annual basis. The process provides a platform where stakeholders from all sectors come together at various levels to systematically review implementation of the National HIV and AIDS response as defined in the Kenya National HIV and AIDS Strategic Plan 2005/06 – 2009/10 (KNASP). Of particular importance is that JAPR provides an avenue for identifying emerging issues, determining priorities and targets on an annual basis. This involves reviewing of KNASP Results Framework to determine what has been achieved, constraints and challenges faced, emerging issues and what is feasible in the coming year. The JAPR process is therefore critical to the Operationalization of KNASP, year-by-year. Starting from 2006, the JAPR process has been decentralized to the provinces and the districts to facilitate bottom-up review and planning. Furthermore, in 2007, the process kicked off in all the districts in June, culminating in the two day national JAPR in August.

The timing of the year's JAPR was deliberately fixed to ensure that JAPR Recommendations were captured in the MTEF Budgets for 2008/09 for various sectors. It is also critical that various development partners and stakeholders align the review of their programmes and projects to fit within the JAPR/MTEF cycle. Of particular importance is the timing and the specific outputs required of the JAPR to feed into the MTEF processes.

3. HIV TESTING AND COUNSELLING WEEK PILOT CAMPAIGN

NACC, in partnership with stakeholders piloted a success full HIV Testing and Counselling Week as part of the effort to fight new HIV infections. During the campaign, 103,201 people were offered HTC services. The country was able to mobilize resources and materials in

a record one month time. A successful social mobilization was achieved. HTC pilot week demystified a commonly held perception that people are afraid of HIV Testing. A strong multi-sectoral partnership was put in place

4. TOWA PROJECT

One of the major challenges during the period was financing gaps mainly caused by the closure of the Kenya HIV and AIDS Disaster Response Project (KHADREP) on December 31, 2005 and the delay of the Total War Against HIV and AIDS (TOWA) Project. Disbursement of the Global Fund was also affected by structural problems causing delay in the flow of funds to NACC and implementing organizations.

However, I am happy to report that the Government of Kenya received a Credit from the International Development Agency (IDA) and a grant from DFID, with the objective to support the implementation of the Kenya National HIV and AIDS Strategic Plan 2005/6 – 2009/2010.

The National AIDS Control Council charged with the implementation of the support, after consultation with stakeholders set aside a total of Ksh. 481,250,000 for Round 1, Call for Proposals for all the three levels namely: constituency, District and National.

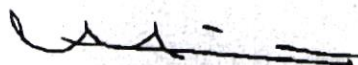
5. CONCLUSION

On behalf of the Council, I wish to express my appreciation to H. E. President Mwai Kibaki and the Government in the support of the Total War Against HIV and AIDS. The President's personal involvement has been instrumental in providing direction to the national response to HIV and AIDS.

The Council also appreciates the involvement of Development Partners and other stakeholders in supporting the Total War against HIV and AIDS.

I thank my fellow Council Members for their support and encouragement in the war against HIV and AIDS during this period. The Council members have been relentless in providing direction to the taunting challenge of fighting HIV and AIDS.

Lastly, I thank most sincerely the NACC Secretariat for the commitment they have continued to show while performing their various tasks in the war against HIV and AIDS.



Mr. Allan Ragi
FOR: CHAIRMAN

DIRECTOR'S REPORT

1. INTRODUCTION

It is my great pleasure to present the Annual Report and Accounts of the National AIDS Control Council for the period ended June 30, 2008. The period under review was a challenging one. However, despite the challenges, we have made a significant step towards the fight against HIV and AIDS. Of significant is the successful piloting of the Testing and Counselling Week.

2. STRENGTHENING DECENTRALISED STRUCTURES

NACC is composed of decentralised structures which operate at all geographical and administrative levels in the country. These include the Field Offices (FOs), District Technical Committees (DTCs) and Constituency AIDS Control Committees (CACCs). During the year under review, we continued to support these decentralised structures financially to be able to effectively co-ordinate HIV and AIDS activities at all levels.

In addition, we were able to employ monitoring and evaluation officers with support from Global Fund, who were deployed to the regional offices and the Head office. It is expected that with the officers on board, the national Monitoring and Evaluation System will be strengthened.

3. RESOURCE MOBILISATION

During the year, NACC was greatly involved in the negotiations with the World Bank regarding the funding for the Total War Against HIV and AIDS (TOWA) project which culminated the approval of the funding by the World Bank Board. The TOWA Financing Agreement between the Government of Kenya and World Bank was signed on July 18, 2007 and the Project became effective on March 12, 2008. The Project is for a total of USD 115million made up of World Bank Credit of USD 80million, a Grant from DFID of USD 33million and USD 2million from the Government of Kenya.

One of the key mandates of the Council is to mobilize resources for purposes of fighting HIV and AIDS. During the period under review, the Council received funds as indicated below:

<u>Source</u>	<u>Amount</u>
Government of Kenya - Recurrent	Ksh. 290,000,000
Government of Kenya - Development	Ksh. 165,192,785
United Nations Development Project	Ksh. 6,085,744
Other Income	Ksh. <u>41,737,633</u>
Total	Ksh. <u>503,016,162</u>

NACC has continued to mobilise for more resources to fight HIV and AIDS. The TOWA Project Round 1 Call for Proposals was announced on December 7, 2007 and proposals were evaluated and eligible applicants listed for funding.

4. REGIONAL PROJECTS

NACC has continued to be part of the regional network by being involved in the projects cutting across different countries. Some of these regional projects include the following:

- **Great Lakes Initiative on AIDS (GLIA)**

This is a regional network for the countries surrounding the Great Lakes in the fight against HIV and AIDS. The programme is supported by the World Bank and has its Secretariat based in Kigali, Rwanda.

- **ARCAN Project**

ARCAN is a sub-regional project operating in Ethiopia, Kenya and Tanzania that is funded by International Development Association (IDA). The main objective of the project is to expand access to comprehensive and evidence based HIV and AIDS prevention, treatment, care and support programmes by expanding capacity building of healthcare practitioners using a Training of Trainers (TOT) approach.

- **IGAD Partnership Programme on HIV and AIDS**

This is a project intended to work in seven IGAD member countries on HIV and AIDS activities. During the year under review, the IGAD partnership programme was presented to the Board of Directors of the World Bank. I am pleased to state that the project was approved and is now awaiting implementation.

5. JOINT HIV AND AIDS PROGRAMME REVIEW (JAPR) 2007

The Joint HIV and AIDS Programme Review (JAPR) 2007 was decentralised trickling down to the regional and district levels for the second time. The main objective of the JAPR was to review the progress being realised in the implementation of the Kenya National HIV and AIDS Strategic Plan (KNASP) 2005/6 – 2009/10. The implementing structures of the KNASP have been put in place namely four Monitoring and Coordination Groups (MCGs), Inter-agency Coordination Committee for HIV and AIDS (ICC), and the JAPR Taskforce.

6. KENYA NATIONAL HIV AND AIDS STRATEGIC PLAN

The Kenya National HIV and AIDS Strategic Plan (KNASP) 2005/6 – 2009/10 has been developed to provide a framework for the national response.

The plan provides guidelines to stakeholders towards realising the desired objectives. The KNASP was officially launched by the Vice-President, Hon. Moody Awori, EBS, MP, on

December 1, 2006 during the celebrations of the World AIDS Day.

The KNASP is a demonstration of Kenya's commitment to the "Three Ones" principle that advocates for one agreed HIV and AIDS framework; one national AIDS coordinating authority and one agreed country-level monitoring and evaluation system.

The KNASP is anchored in three priority areas plus one other cross cutting support function. These priority areas are: Prevention of new infections; improvement of quality of life of people infected and affected by HIV and AIDS and mitigation of socio-economic impact. The cross cutting function is KNASP support functions.

7. NATIONAL MONITORING AND EVALUATION (M&E) FRAMEWORK

The national HIV and AIDS Monitoring and Evaluation system has been designed to guide the process of collecting, analysing and presenting specific data, based on pre-defined indicators, with the purpose of quantifying achievement of a defined strategy and guiding future strategy and interventions. The national M&E System is part of the "Three Ones" principles.

8. COMMUNICATION

NACC has a major task of providing policies and strategies for resource mobilization and coordination of HIV and AIDS interventions throughout the country.

In order to achieve the above objective, NACC has developed modern communication systems to facilitate communication. The technological infrastructure is in place and currently the decentralized structures are linked up to the Secretariat through Wide Area Network (WAN). The network allows usage of e-mail, access to intranet and extranet.

Further, NACC is using various communication channels to pass critical messages internally and externally. These include quarterly newsletter, fortnight bulleting and face to face communication.

9. CONCLUSION

In conclusion, I take this opportunity to thank the Government for the support provided. I also thank the Council Members and Development partners for making it possible to carryout my mandate. Finally, I wish to thank all members of staff who gave me support in one way or another during the period under review.



Prof. Alloys S. S. Orago

DIRECTOR

STATEMENT OF CORPORATE GOVERNANCE

National AIDS Control Council is responsible for the overall management of the organization and is accountable to its stakeholders for ensuring that the organization complies with the law and the highest standards of best practices in corporate governance and quality service delivery. The Council is committed to integrity in accordance with the generally accepted corporate practices and endorse the developed principles of good corporate governance.

The Council

The Council is made up of 28 members representing various stakeholders. The membership is on the basis of constituent representation covering the key sectors mainly Public and Private Sectors, People Living with AIDS (PLWA), Women representatives, Faith Based Organizations and experts in HIV related issues.

The full Council meet at least four times a year. The Council has delegated authority for conduct of day-to-day business to the Director. The Council nonetheless retains responsibility for establishing and maintaining overall policy direction, internal controls, operational and compliance issues as well as implementing strategies for the long term success in the fight against HIV and AIDS.

Committees of the Council

The Council has four standing committees, which meet regularly under the terms of reference set by the Council. They are:

- (i) Executive Committee
- (ii) Finance and Administration Committee
- (iii) Programmes Committee
- (iv) Audit Committee

(i) Executive Committee

The Executive Committee is made up of the chairs of the various committees chaired by the Council Chairman. For emerging and urgent issues that require full Council decision, the Executive Committee makes such decisions on behalf of the Council.

(ii) Finance and Administration Committee

The Finance and Administration Committee of the Council ensures effective financial and personnel management of NACC. They therefore review and monitor the budget of the institution. The Committee also ensures that the tendering, procurement and disposal of assets are administered as per Government and Donor regulations. On a quarterly basis, NACC Secretariat presents a financial report to the Committee.

(iii) Programmes Committee

The Programmes Committee is responsible for formulating and recommending to the Council principles and policies for the technical operations, reviewing policies and programs of NACC to ensure consistency. The Committee is also responsible for conducting systematic program reviews at the request of the Council and making recommendations with respect to all proposals

by management for new programs, or major changes to programs. This is the Committee that review all the programmatic issues of HIV and AIDS for the Council.

(iv) Audit Committee

The Council has constituted an Audit Committee which meets four times a year or as necessary. Its responsibilities include review of the integrity of the financial statements and formal announcements relating to the organizations financial performance, accounting standards, maintaining oversight on internal control systems. The membership represents the Attorney General, Ministry of Finance, Ministry of State for Special Programmes, Private Sector, Director – NACC and Head of Internal Audit who is the Secretary.

Internal Controls

NACC has defined procedures and financial controls to ensure the reporting of complete and accurate accounting information. These cover systems for obtaining authority for transactions and for ensuring compliance with laws and regulations that have significant implications. Procedures are also in place to ensure that assets are subject to proper physical controls and that the organization remains structured to ensure appropriate segregation of duties. In reviewing the effectiveness of the systems of internal control, the Council takes into account the results of all the work carried out to audit and review the activities of the institution. Monthly meetings for management and quarterly meetings by Council to review financial status of the institution are held by senior management to monitor performance and to agree on measures for improvement.

Risk Management Policy

NACC has prepared and adopted a Risk Management Policy. The aim of implementing this policy is to ensure that incidents that may threaten the ability of the organization to achieve its objectives are recognized early enough for suitable measures to be taken. This will guard against unethical practices that may threaten the value of the organization by promoting accountability and transparency.

STATEMENT ON RESPONSIBILITIES OF COUNCIL MEMBERS

The Council Members are required as per Section 14 of the State Corporations Act Cap 446, to prepare Financial Statements that give a true and fair view of the state of affairs of the Council as at the end of the financial year and of its surplus or deficit for that year.

The Council Members ensure that the Council maintains proper accounting records which disclose, with reasonable accuracy, the financial position, performance and change in the financial position of the Council. The Council Members are also responsible for safeguarding the assets of the Council.

The Council Members accept responsibility of the Financial Statements which have been prepared using appropriate accounting policies supported by reasonable and prudent judgement and estimates, consistent with previous years, and in conformity with the International Financial Reporting Standards (IFRS).

The Council Members are of the opinion that the Financial Statements give a true and fair view of the state of the financial affairs of the Council as at June 30, 2008, and of its surplus for the year then ended. The Council Members further confirm the completeness of the accounting records maintained by the Council which have been relied upon on the preparation of the Financial Statements as well as on the adequacy of the internal control systems.

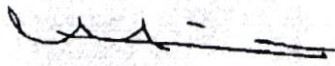
Prof. Alloys S. S. Orago
Director/Secretary to Council



..... Date.....

30/9/2008

Mr. Allan Ragi
For Chairman



..... Date

30/9/2008

REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF NATIONAL AIDS CONTROL COUNCIL FOR THE YEAR ENDED 30 JUNE 2008

I have audited the financial statements of National Aids Control Council set out on pages 17 to 26 which comprise the balance sheet as at 30 June 2008, the income statement and the cash flow statement for the year then ended together with a summary of significant accounting policies and other explanatory notes in accordance with the provisions of Section 14 of the Public Audit Act, 2003. 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.

The Council's Responsibility for the Financial Statements

The Council is responsible for the preparation of financial statements, which give a true and fair view of the Council's state of affairs and its operating results in accordance with the International Financial Reporting Standards. This responsibility includes: designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Responsibilities of the Controller and Auditor General

My responsibility is to express an independent opinion on the financial statements based on the audit. The audit was conducted in accordance with the International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed with a view of obtaining reasonable assurance that the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessment, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the financial statements. I believe the audit provides a reasonable basis for my opinion.

Receivables Kshs. 295,021,959

As disclosed in Note 22 to the financial statements, the receivables balance of Kshs. 295,021,959 as at 30 June 2008 comprises advances to various committees and organizations. The balances had not been accounted for as at 30 June 2008. Notable among these receivables are advances amounting to Kshs. 2,361,700 issued to various District Commissioners during the financial year 2000/2001 in respect of the World Aids Day but the amount had not been accounted for as at 30 June 2008. Although the management has explained that most of the officers have since been transferred and others retired from the civil service, It is not clear whether and when the outstanding advances will be recovered. Similarly, advances to Financial Management Agency (FMA) amounting to Kshs. 25,868,317 had not been accounted for as at the end of the financial year. Further, the receivables balances of Kshs. 295,021,959 includes advances made to the Provincial Aids Control Coordinators (PACC) amounting to Kshs. 24,724,725 out of which Kshs.

781,000 paid in 2004, had not been accounted for as at the date of this report. Consequently, it has not been possible to confirm that the receivables balances of Kshs. 295,021,959 was fairly stated as at 30 June 2008.

Opinion

Except for the reservation set out in the preceding paragraph, in my opinion, proper books of account have been kept and the accompanying financial statements give a true and fair view of the state of the financial position of the Council as at 30 June 2008 and of its deficit and cash flows for the year then ended in accordance with the International Financial Reporting Standards and comply with the State Corporations Act, (Cap 446 of the Laws of Kenya).



A.S.M. GATUMBU
CONTROLLER AND AUDITOR GENERAL

Nairobi

14 April 2009

BALANCE SHEET AS AT JUNE 30, 2008

	Note	2008 Ksh.	2007 Ksh.
ASSETS			
<u>Non-Current Assets</u>			
Property, Plant and Equipment	-2	73,331,194	30,577,101
<u>Current Assets</u>			
Inventories	21	2,991,815	1,357,030
Receivables	22	295,021,959	258,963,572
Cash and Bank Balances	23	239,595,887	427,234,539
		<u>537,609,660</u>	<u>687,555,141</u>
Total Assets		<u>610,940,854</u>	<u>718,132,243</u>
EQUITY AND LIABILITIES			
<u>Equity attributable to owners</u>			
Reserve Funds	24	539,868,810	628,060,283
<u>Current Liabilities</u>			
Staff Gratuity	25	50,495,234	39,312,280
Payables	26	20,576,811	50,759,680
		<u>71,072,044</u>	<u>90,071,960</u>
Total Equity and Liabilities		<u>610,940,854</u>	<u>718,132,243</u>

Ms. B.W Gathirwa *Bathirwa*
 Deputy Director/Finance and Administration Date 30/9/2008

Prof. Alloys S. S. Orago *Alloys Orago*
 Director/Secretary to Council Date 30/9/2008

Mr. Allan Ragi *Allan Ragi*
 For Chairman Date 30/9/2008

INCOME AND EXPENDITURE STATEMENTS FOR THE PERIOD ENDED JUNE 30, 2008

	Note	2008 Ksh.	2007 Ksh.
INCOME			
Recurrent Grants from GOK	3	290,000,000	279,000,000
Development Grants from GOK	4	165,192,785	91,133,120
UNDP Grant	5	6,085,744	3,364,427
Global Fund Grant	6	-	269,355,000
GLIA Grant	7	-	14,822,507
Other Income	8	<u>41,737,633</u>	<u>4,738,552</u>
		<u>503,016,162</u>	<u>662,413,606</u>
EXPENDITURE			
Personnel Payroll related costs	9	126,711,415	123,409,455
Other Personnel Costs	10	11,517,854	8,432,202
Gratuity	11	20,474,887	18,344,490
Administration Costs	12	128,712,854	140,842,363
Programme Activities:			
CACC Top – up allowance	13	75,969,917	67,126,474
Community Initiative A/C	14	142,808,982	-
IEC Materials	15	14,192,517	24,805,074
Program Management & Training	16	69,730,979	55,715,729
World AIDS Day	17	14,479,562	7,440,175
CACC Mobilization	18	209,945	411,966
Donations	19	500,000	-
Foreign exchange loss	20	2,340	5,469
Depreciation Expense		<u>18,598,929</u>	<u>17,001,225</u>
		<u>623,910,180</u>	<u>463,534,622</u>
SURPLUS / (DEFICIT) FOR THE YEAR		<u>(120,894,018)</u>	<u>198,878,984</u>

CASH FLOW STATEMENT FOR THE PERIOD ENDED JUNE 30, 2008

	2008 Ksh.	2007 Ksh.
CASH FLOW FROM OPERATING ACTIVITIES		
SURPLUS/ (DEFICIT) FOR THE YEAR	(120,894,018)	198,878,984
Adjustments for:		
Depreciation	18,598,929	17,001,225
Revaluation of Assets	-	
Increase in other donations	4,641,038	406,486
Prior Year Adjustment	<u>810,420</u>	<u>(16,083,487)</u>
Surplus/(Deficit) before Working Capital Changes	(96,843,631)	200,203,208
WORKING CAPITAL CHANGES		
Decrease in Payables	(18,999,915)	54,369,481
Decrease in Inventories	(1,634,785)	3,538,297
Decrease in Receivables	<u>(36,058,386)</u>	<u>(183,142,022)</u>
	(56,693,087)	(125,234,244)
INVESTING ACTIVITIES		
Proceeds from Sale of Fixed Assets	-	67,894
Purchase of Fixed Assets	<u>(34,101,936)</u>	<u>(17,297,032)</u>
	(34,101,936)	17,229,138
NET CASH FLOW	(187,638,653)	57,739,826
Cash and Cash Equivalents at Beginning of Year	427,234,539	369,494,713
Cash and Cash Equivalents at End of Year	<u>239,595,886</u>	<u>427,234,539</u>
SUMMARY OF CASH AND BANK BALANCES		
Bank balances	239,422,637	426,881,233
Cash at Hand	173,249	353,306
TOTAL	<u>239,595,887</u>	<u>427,234,539</u>

NOTES ON THE ACCOUNTS FOR THE PERIOD ENDED JUNE 30, 2008

1. SIGNIFICANT ACCOUNTING POLICIES

(A) Basis of Accounting

The financial statements are prepared under the historical cost convention.

(B) Financial Year

The Financial Year of the National AIDS Control Council is June 30, of every year.

(C) Revenue Recognition

Revenue is recognised when funds are actually received locally.

(D) Expenditure Recognition

Expenses are recognised when incurred even though payments may not have been made. This excludes expenses incurred under Community Initiative Account.

(E) Currency

The Accounts are expressed in Kenya Shillings.

(F) Foreign Currency Transactions

Transactions denominated in foreign currency are converted into local currency as follows:

(i) Transactions, including grants and donations received, which are expressed or denominated in a foreign currency, are converted into local currency at the market exchange rate prevailing at the date of each transaction.

(ii) Foreign currency assets and liabilities are converted into local currency at the exchange rates prevailing at the balance sheet date.

(iii) Exchange differences arising from the conversion of foreign currency balances are dealt with through the income and expenditure statement.

(G) Community Initiative Accounting Policy

During the year, the disbursement of funds to community implementing organizations (NGOs, CBOs, FBOs), through both TOWA and Global Fund FMAs were considered as advances. Also, funds still held at the FMA-level are considered as advances. The FMA has a responsibility of ensuring accountability of outstanding funds from the implementing organizations. NACC, through its accounting system, also maintains records to reflect amounts that have not been accounted for by NGOs/CBOs through the FMA.

(H) Donations

(i) Donations related to fixed assets are presented in the reserves as deferred income and utilized in the reduction of the carrying amount of the related asset during its useful life.

(ii) Grants or donations received to compensate expenses for the purpose of giving immediate operational support are dealt with in the Income and Expenditure Statement in the financial year.

(I) Depreciation

Property, Plant and Equipment are stated at cost less accumulated depreciation. Depreciation is calculated on a straight-line basis at annual rates estimated to write off the carrying values of the assets over their expected useful lives.

The annual depreciation rates in use are:

Motor vehicles	25%
Office equipment	25%
Computer equipment	33%
Furniture	20%

3 RECURRENT GRANTS FROM GOK

These are funds that were allocated to and received by the Council from the Government to cater for recurrent costs during the financial year. These funds were utilised for Secretariat personnel emoluments, Council members' allowances, other office operations and maintenance expenses.

4 DEVELOPMENT GRANTS FROM GOK

These are funds that were allocated to and received by the Council from the Government to cater for development costs during the year. They comprise the Government counterpart contribution to the other funds provided by donors to carry out HIV and AIDS Programme activities. These funds were utilised to subsidize expenditures on training, consultancies, sensitization, equipment, office operations and community initiative activities.

5 UNDP GRANT

These are funds that were disbursed to the Council during the financial year from UNDP as part of the proceeds of a grant to the Government of Kenya. The funds were utilised to carry out HIV and AIDS Programme activities such as institutional capacity-building, training and consultancies.

6 GLOBAL FUND GRANT

These are funds that were disbursed to the Council during the financial year from The Global Fund as part of the proceeds of a grant to the Government of Kenya under Phase 2 of Global Fund Round 2 Grants. The funds were utilised to carry out HIV and AIDS Programme activities such as training, consultancies, and support to civil society and private sector community activities.

7 GLIA GRANT

These are funds that were disbursed to the Council during the financial year from Great Lakes Initiative on AIDS as part of the proceeds of a grant to the Government of Kenya. The funds were utilised to carry out HIV and AIDS Programme activities.

8 OTHER INCOME

	2008	2007
	Ksh.	Ksh.
Other sources	41,617,192	4,685,693
Interest Received	120,442	52,858
	<u>41,737,633</u>	<u>4,738,552</u>

9 PERSONNEL PAYROLL RELATED COSTS

This refers to costs incurred by NACC in payment of staff salaries and payroll-related allowances such as house allowance and remunerative allowance. A total of Ksh. 126,711,415 was incurred during the financial year.

10 OTHER PERSONNEL COSTS

This refers to non-payroll personnel costs incurred in payment of staff costs such as medical costs and leave allowances. A total of Ksh.11,517,854 was incurred during the financial year

11 GRATUITY

This refers to the Gratuity for the financial year that is attributable to the gratuity accruing to contracted members of staff. This was arrived as follows:

	2008	2007
	Ksh.	Ksh.
Paid in the year	12,090,108	9,959,711
Provision for the year	8,384,779	8,384,779
	<u>20,474,887</u>	<u>18,344,490</u>

12 ADMINISTRATION COSTS

	2008	2007
	Ksh.	Ksh.
Office Rent and Other Office Expenses	47,780,644	58,835,730
Telephone, Email, Fax & Postage	13,606,193	9,729,200
Travelling Expenses	22,366,224	20,268,508
Advertising and Exhibitions	9,716,961	2,315,633
Insurance	4,675,904	2,426,288
Audit Fees	120,000	858,400
FMA Consultancy	11,608,619	714,012
General Consultancy Services	4,087,464	31,387,595
Vehicle Running Expenses	8,880,557	8,810,093
Council Members Expenses	5,870,288	5,496,905
	<u>128,712,854</u>	<u>140,842,363</u>

13 CACC TOP-UP ALLOWANCES

This refers to top-up allowances paid to the Constituency AIDS Control Committee (CACC) Secretariat. A total of Ksh.75,969,917 was incurred during the financial year.

14 COMMUNITY INITIATIVE EXPENSES

These are expenditures incurred by NGOs, CBOs, FBOs and Private Sector Organizations, who are implementing projects at the Community level. The expenditures are captured when the FMA reports the expenses to NACC as received from the sub-project implementers. The following expenses were reported during the year:

	2008	2007
	Ksh.	Ksh.
Prevention of New Infections	51,060,472	-
Improving Quality of Life	32,652,894	-
Mitigation of Socio-Economic Impact	22,903,670	-
Monitoring, Evaluation & Research	26,385	-
Programme Management & Support	<u>36,165,562</u>	-
	<u>142,808,982</u>	-

15 IEC MATERIALS

This refers to costs of producing HIV and AIDS Information, Education and Communication materials and related expenditure. This forms the advocacy function of NACC. A total of Ksh. 14,192,517 was incurred during the financial year.

16 PROGRAMME MANAGEMENT & TRAINING ACTIVITIES

	2008	2007
	Ksh.	Ksh.
UNDP Training	1,102,120	2,514,658
Global Fund Training	1,645,193	-
GOK Programme Training	15,721,889	28,967,367
GOK Programme Management	51,027,310	-
Ernst & Young (Global Fund FMA)	198,730	-
Other Programme Management	<u>-35,737</u>	<u>24,233,703</u>
	<u>69,730,979</u>	<u>55,715,729</u>

17 WORLD AIDS DAY

This refers to costs incurred by NACC during the commemoration of the World AIDS Day, including its preceding activities. This is part of the advocacy function of NACC. A total of Ksh. 14,479,562 was incurred during the financial year.

18 CACC MOBILIZATION

This refers to costs incurred by NACC in mobilizing communities to implement HIV and AIDS activities. This is part of the advocacy function of NACC. A total of Ksh.209,945 was incurred during the financial year.

19 DONATIONS

This refers to donations or support given by NACC to needy cases as a part of the Organisation's social responsibility. During the year, a total of Ksh. 500,000 was incurred which was donated to assist the post election violence victims.

20 FOREIGN EXCHANGE LOSS

This refers losses incurred as a result of fluctuations in exchange rates, as disclosed in Note 1 (F) above. During the year, Ksh. 2,340 exchange loss was incurred.

21 INVENTORIES

This refers to the value of stores items such as stationeries and other consumables unused as at the end of the financial year-end. The valuation is done at cost. The value of the inventories was Ksh.2,991,815 as at the financial year-end.

22 RECEIVABLES

	2008	2007
	Ksh.	Ksh.
Advances to CACCs	52,591,851	33,947,010
Advances to World AIDS Day	2,361,700	2,410,700
Advances to ACU's	3,324,862	5,365,781
Advances to PACCs/FOs	24,724,725	9,625,408
Advances to DACCs/DTCs	19,606,118	19,310,071
Advances to CBO Manual Test	8,822,749	4,279,259
Advances to FMA for CIA	126,394,745	166,928,535
Imprest Control Account	8,113,315	6,503,030
Accounts Receivable	37,465,700	-
Other Advances and Deposits	11,616,195	10,593,780
	<u>295,021,959</u>	<u>258,963,572</u>

23 CASH AND BANK BALANCES

	2008	2007
	Ksh.	Ksh.
GOK Operating Account	114,294,622	140,009,331
GOK-Development Account	35,898,416	111,683,089
UNDP Operating Account	17,523,320	3,123,762
Global Fund Operating Account	2,580,864	111,410,148
GLIA Operating Account	3,000,107	10,853,035
TOWA Project Account	8,892,464	-
Gratuity Fund Account	57,232,845	49,801,869
Cash in hand	<u>173,249</u>	<u>353,306</u>
	<u>239,595,887</u>	<u>427,234,539</u>

24 RESERVE FUNDS

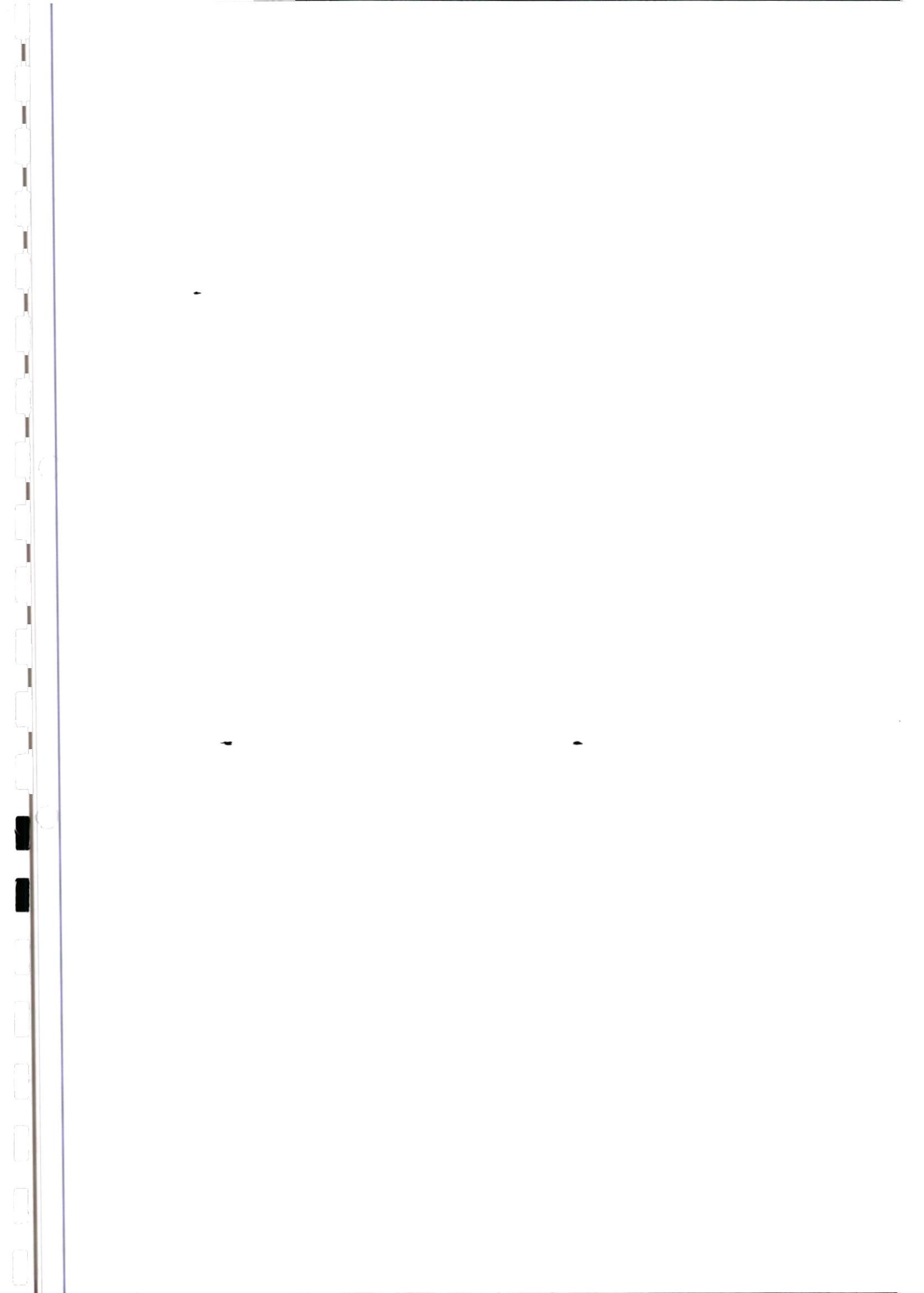
	2008 Ksh.	2007 Ksh.
Balance B/F	628,060,284	444,858,300
Prior Year Adjustments	810,420	(16,083,487)
Surplus/(Deficit) for the year	(120,894,018)	198,878,984
Revaluation Reserve	27,251,087	-
Other Donations	4,641,038	406,487
Balance C/F	<u>539,868,810</u>	<u>628,060,284</u>

25 STAFF GRATUITY

The employees are on a contract each drawing a gratuity of 31% of the basic salary payable on pro rata basis, hence the need to set aside such funds to be paid when they fall due. These funds have been separated from the operational funds.

26 PAYABLES

	2008 Ksh.	2007 Ksh.
Audit Fees	1,200,000	1,200,000
CACC Top Up Payable	-	40,260,024
Other Payables	<u>19,376,811</u>	<u>9,299,656</u>
	<u>20,576,811</u>	<u>50,759,680</u>





National Aids Control Council

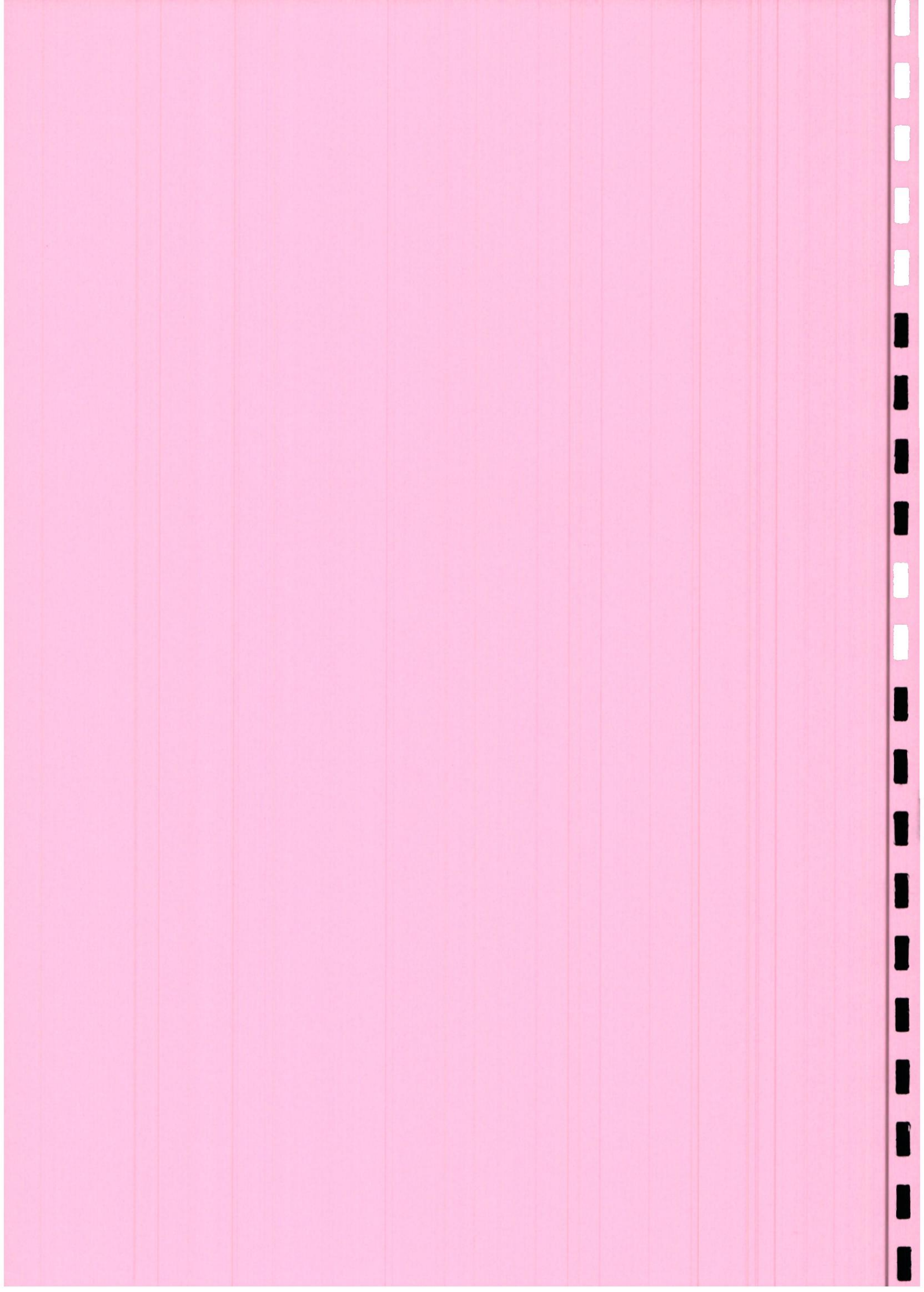
Landmark Plaza

P.O. Box 61307, Nairobi, Kenya.

Tel: 2711261 / 2715144 Fax: 2711072 / 2711231

E-mail: info@nacc.or.ke Website: www.nacc.or.ke

NACC RESPONSE





OFFICE OF THE PRESIDENT
MINISTRY OF STATE FOR SPECIAL PROGRAMMES
NATIONAL AIDS CONTROL COUNCIL

Telephone: 020 - 2896000 / 2715144 / 2711261
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Toll-Free: 0800 720007
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Website: www.nacc.or.ke

Landmark Plaza
8th and 9th Floor
Argwings Kodhek Road
P.O. Box 61307 - 00200
NAIROBI

When replying please quote:

THE NACC RESPONSE TO QUERRIES RAISED BY THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2008

1. RECEIVABLES KSH.295,021,959

a) World AIDS Day Advance

The advances in respect of World AIDS Day were disbursed to District Commissioners (DCs) in the Financial Year 2000/2001. Most of these DDOs have since been transferred to other offices and others retired from the civil service. The NACC requested the current officers to furnish her with the particulars of the individual officers who received the funding. The NACC then wrote to the Permanent Secretary, Ministry of Planning to recover the outstanding advances from their salaries. (Copies of letters are herewith enclosed).

b) Global Fund FMA Advance

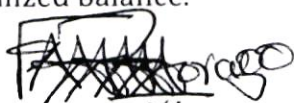
At the beginning of financial year 2007/08 the opening balance with the Global Fund FMA was Ksh.166,928,535. The NACC advanced a further Ksh.102,248,807 for onward disbursement to the project implementers. The FMA collected the accountability reports, compiled and reports to the NACC. Since the project was ongoing, at the closure of the financial year, Ksh.142,782,597.20 had been accounted for and the balance with the FMA was Ksh.126,394,744.45. Since then, more accountabilities amounting to Ksh.89,956,186 were received and refund of Ksh.10,469,879.50 being the balance of phase I and interest earned was made to NACC. All these funds were later fully accounted for through a refund to treasury as the Principal recipient. (Evidence of refund enclosed)

c) PACC Advance

The Field Office advance of Ksh.781,000 related to outstanding accountability by the Field Officer in Central, a Mr. William Mahinda. THE NACC took a step and wrote a letter to the then PS, Office of the President requesting for his intervention to have the officer

Working towards a HIV Free Society

account for these funds or refund. He accounted for the funds and refunded the unutilized balance.

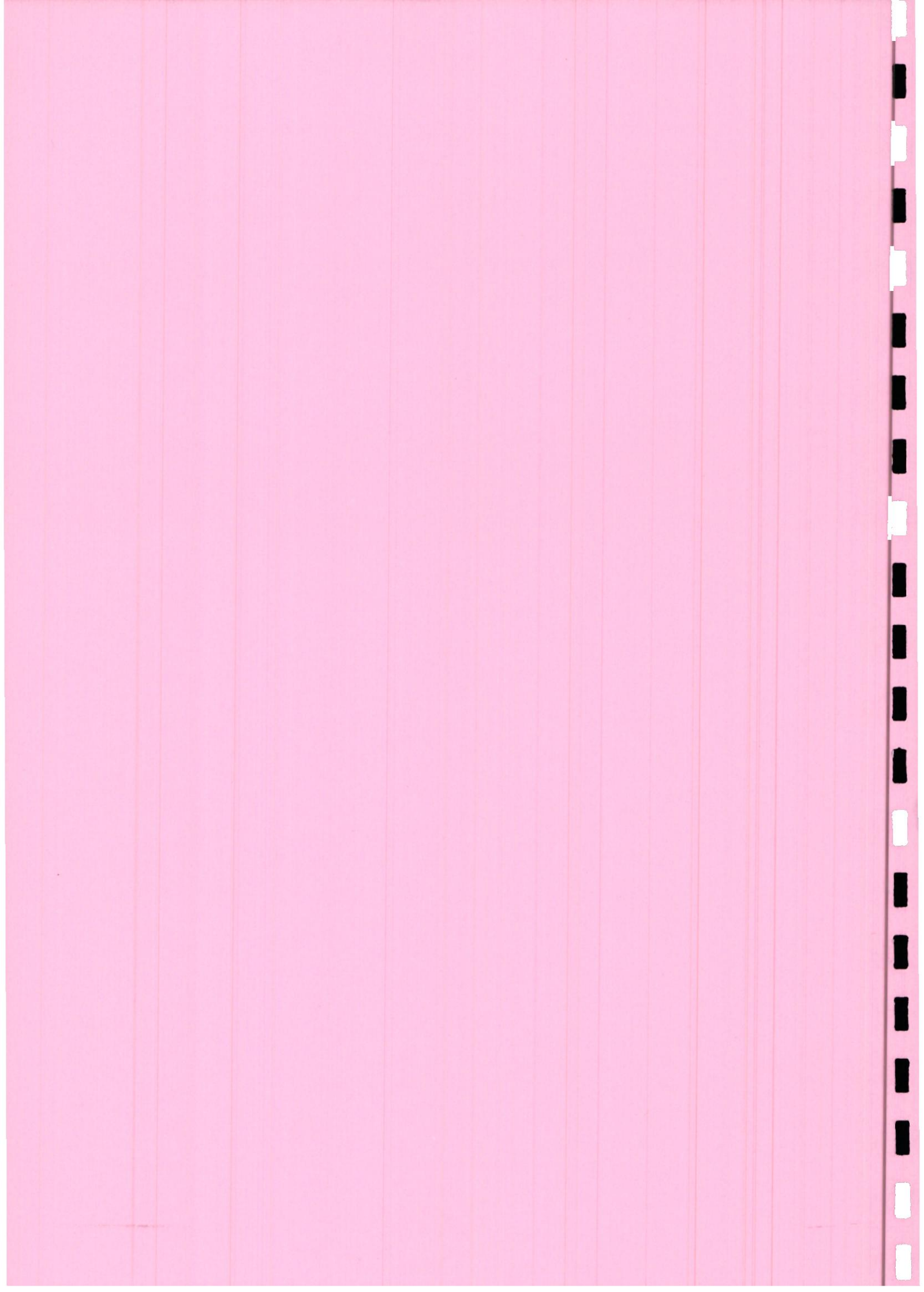
A handwritten signature in black ink, appearing to read 'Alloys S. S. Orago', written over a rectangular stamp area.

Prof. Alloys S. S. Orago

Director

August 21, 2013.

A. World AIDS Day Advance





OFFICE OF THE PRESIDENT
NATIONAL AIDS CONTROL COUNCIL

Telephone: Nairobi 2715109/2715144
Fax No. 2711231
When replying please quote

The Chancery Building
6th Floor, Valley Road
P.O. Box 61307
NAIROBI

Ref: NACC/P/4/3

7th November 2005

The District Commissioner
Kitui District
P.O. Box 1
KITUI

RE: ACCOUNTING FOR KAJIADO DTC OPERATION FUNDS

National AIDS Control Council has been advancing its units (including District Technical Committees - DTCs, formerly known as District AIDS Control Committees - DACCs) funds for operations and other HIV/AIDS activities as a matter of routine. These units are expected to account for the advanced funds as per normal Government regulations. The accounting officers for DTCs (or former DACCs) are District Development Officers (DDOs).

The Kajiado DTC was advanced a total of Kshs 165,000/- by NACC in the period 2001-2002 which remains unaccounted to-date. The current Kajiado DDO in a letter Ref: DACC/KJD/5/5/106 dated 21/10/05 has indicated that his predecessor was transferred to Kitui District in the same capacity. Before accounting for the NACC funds. Having received advances from NACC, the DTC like any other beneficiary of such funds is expected to account for the same through expenditure returns. Failure to do so denies them a chance to receive subsequent disbursements.

The Kajiado DTC didn't receive this quarter's disbursement as a result of the unaccounted funds. This is therefore to request for your assistance in having the former Kajiado DDO, now stationed at Kitui, account for the outstanding funds in order to enable NACC to continue disbursing funds to Kajiado DTC.

Your immediate action will be highly appreciated.

Paul Ndung'u
For: **Director**

cc.

District Development Officer
Kajiado District
P.O. Box 357
KAJIADO

District Commissioner
Kajiado District
P.O. Box 1
KAJIADO

HIV/AIDS





OFFICE OF THE PRESIDENT
MINISTRY OF STATE FOR SPECIAL PROGRAMMES
NATIONAL AIDS CONTROL COUNCIL

266

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E-mail: communication@nacc.or.ke
Website: www.nacc.or.ke

Landmark Plaza
8th and 9th Floor
Argwings Kodhek Road
P.O. Box 61307 - 00200
NAIROBI

When replying please quote:

Ref: NACC/FIN/2/3

Date: September 2, 2011

The Permanent Secretary,
Ministry of State for Planning, National
Development and Vision 2030,
Treasury Building,
NAIROBI.

Attention: Director of Planning

RE: ACCOUNTABILITY OF OFFICE OPERATION FUNDS DISBURSED TO
DISTRICT DEVELOPMENT OFFICERS

This is in reference to our letter Ref. NACC/FIN/2/3 dated April 11, 2011 on the above subject (copy attached).

Please note that you have not furnished us with a response on the progress made so far. We would appreciate to receive a response, to enable us update our accountability records accordingly, and to determine any further action.

Thank you for your support in the fight against HIV and AIDS.

Prof. Alloys S. S. Orago
DIRECTOR

Working towards a HIV Free Society

DTCs Advances
As at 30th March 2011
Figures in Kshs

TOWA SAP BALANCES

No.	Name of DTC	PROVINCE	DDO'S NAME	PERSONAL NUMBER	Total Advances-On 11/08/09	Total Expenses	Customer Balance
01	Muranga North	Central	Samuel Gachoya	85099020	60,000.00		60,000.00
02	Muranga North	Central	Purity Njirumun	2003035832	30,000.00		30,000.00
03	Kisumu West	Central	Mbigua J.N	2008036241	90,000.00		90,000.00
04	Kisumu West	Central	David K Mbuti	2006067995	90,000.00		90,000.00
05	Thika	Central	Samuel Koskey	92017441	60,000.00		60,000.00
06	Thika	Central	Tabitha Wanjira	2008036259	30,000.00		30,000.00
07	Garandu	Central	Peter Wanjira	2005002976	90,000.00		90,000.00
08	Nyandarua South	Central	Joseph Karuma	2006068420	90,000.00		90,000.00
09	Muranga South	Central	Elijah O Kiharo	95028857	90,000.00		90,000.00
10	Nyeri South	Central	Kirwa Lelai	2006068153	90,000.00	63,529.00	26,471.00
11	Kisumu East	Central	David K Mbuti	2006067995	90,000.00		90,000.00
	TOTAL				810,000.00	63,529.00	746,471.00

No.	Name of DTC	PROVINCE	DDO'S NAME	PERSONAL NUMBER	Total Advances-On 11/08/09	Total Expenses	Customer Balance
1	Nairobi-East	Nairobi	Correas M. Muta	1997011246	90,000.00	48,081.00	41,919.00
2	Nairobi-North	Nairobi	Ruth K. Kironyi	2006068179	90,000.00	48,081.00	131,919.00
	TOTAL				180,000.00	96,162.00	131,919.00

No.	Name of DTC	PROVINCE	DDO'S NAME	PERSONAL NUMBER	Total Advances-On 11/08/09	Total Expenses	Customer Balance
1	Kisumu West	Nyanza	David Waga	2006068624	90,000.00	85,564.00	4,436.00
2	Kisumu Central	Nyanza	Job Othman	2006068585	90,000.00	82,989.00	7,011.00
3	Kisumu South	Nyanza	Paul Ondienga	2008035457	90,000.00	82,514.00	7,486.00
4	Rarieda	Nyanza	Judith Oryemgo	2008036194	90,000.00	81,775.00	8,225.00
5	Kisumu East	Nyanza	Margaret Ouma	2006068365	90,000.00	74,495.00	15,505.00
6	Masaba	Nyanza	Simon Mutugi	2008035520	90,000.00	68,329.00	21,671.00
7	Guha South	Nyanza	Peterson Nyakiri	2008035562	90,000.00	60,400.00	29,600.00
8	Nyando	Nyanza	Zachariah Ondien	199528831	90,000.00	51,530.00	38,470.00
9	Guha	Nyanza	Moses O. Ohieno	2008036186	45,000.00		45,000.00
10	Guha	Nyanza	Edward Mporoti	95028815	45,000.00		45,000.00
11	Home Bay	Nyanza	Lezarus Oryemba	95028750	90,000.00	45,000.00	45,000.00
12	Bondo	Nyanza	Alexander Mutiyoti	2005003621	90,000.00	32,250.00	57,750.00
13	Borabu	Nyanza	Robias K. John	2008035758	90,000.00		90,000.00
14	Kuria East	Nyanza	Ronald Odhiambo	2006068907	90,000.00		90,000.00
15	Manga	Nyanza	Tabitha Wanjira	2008036089	90,000.00		90,000.00
16	Manga	Nyanza	Tom Muturi	2006068454	90,000.00		90,000.00
17	Milioni	Nyanza	Andrew Njogu	2006068161	90,000.00		90,000.00
18	Rachonyo	Nyanza	Sylvester Juma	2006068501	90,000.00		90,000.00
19	Rong'o	Nyanza	Jackson Ohieno	2005002918	90,000.00		90,000.00
20	Sieva	Nyanza	Maluda Mwangi	2005047879	90,000.00		90,000.00
21	Suba	Nyanza			90,000.00		90,000.00
22	TOTAL				1,710,000.00	664,846.00	1,045,154.00

No.	Name of DTC	PROVINCE	DDO'S NAME	PERSONAL NUMBER	Total Advances-On 11/08/09	Total Expenses	Customer Balance
01	Burere	Western	Jacob Muriira	2008035499	90,000.00	89,955.00	45.00
02	Teso	Western	Thomas Musanda	2005003003	90,000.00	89,700.00	300.00
03	Kakamega Central	Western	Margaret Kongi	1990028975	90,000.00	86,000.00	4,000.00
04	Hamisi	Western	William Sigeta	2008035415	90,000.00	78,575.00	11,425.00
05	Bungoma West	Western	Mathews Teuma	2006068187	90,000.00	73,500.00	16,500.00
06	Bungoma North	Western	Kennedy Lumbe	2008035619	90,000.00	68,755.00	21,245.00
07	Serita	Western	Dani Abasi	1987004140	90,000.00	57,500.00	32,500.00
08	Bungoma South	Western	David Somanya	2008035473	45,000.00	11,650.00	33,350.00
09	Bungoma South	Western	Boniface Aguro	2005047845	45,000.00	36,895.00	8,105.00
10	Vihiga	Western	Evens Lohibel	2008035392	90,000.00	34,650.00	55,350.00
11	Mt. Elgon	Western	Francis Mirel	99012652	900,000.00	627,180.00	272,820.00
	TOTAL						

No.	Name of DTC	PROVINCE	DDO'S NAME	PERSONAL NUMBER	Total Advances-On 11/08/09	Total Expenses	Customer Balance
01	Lakipia East	South Rift	CHARLES N. NDUNGU	95012717	87,000.00	72,360.00	14,640.00
02	Kericho	South Rift	LEAH J. CHUMBA	2008085812	87,000.00	72,129.00	14,871.00
03	Nakuru North	South Rift	STANLUS MAKAU MATHERA	2010056095	87,000.00	69,335.00	17,665.00
04	Narok North	South Rift	KWENDO DENIS	2010056970	87,000.00	63,680.00	23,320.00
05	Bomet	South Rift	LINUS NGENO	2008036055	87,000.00	51,360.00	35,640.00
06	Samburu North	South Rift	DANIEL OKEL ELE	2010054742	87,000.00	50,000.00	37,000.00
07	Lakipia West	South Rift	JOSEPH MWANGI KAMAU	2008036058	87,000.00	47,781.00	39,219.00
08	Kalinda Central	South Rift	SARAH M. KIOI	20100058744	87,000.00	44,600.00	42,400.00
09	Nelwasha	South Rift	GITAH JAMES	200808187	87,000.00	40,500.00	46,500.00
10	Sotik	South Rift	RONALD RONOK	2008002879	87,000.00	44,000.00	43,000.00
11	Nakuru DTC	South Rift	THOMAS OSANO	2008085885	87,000.00	42,510.00	44,490.00
12	Transmara	South Rift	SAMPUEL M. MUKINDIA	2010056710	87,000.00	40,500.00	46,500.00
13	Samburu Central	South Rift	KENRICK O. AYOT	2008038982	87,000.00	30,500.00	56,500.00
14	Molo	South Rift	CYRUS M. KAHIGA	2008086940	87,000.00	87,000.00	87,000.00
15	Kipkelion	South Rift	RONALD NYOGE OKONGO	2010056248	87,000.00	87,000.00	87,000.00
16	Buret	South Rift	DOMINIC YEGON	2008088014	87,000.00	87,000.00	87,000.00
17	Lohitok	South Rift	DOUGLAS MACHARUA	2005002861	87,000.00	87,000.00	87,000.00
18	Samburu East	South Rift	JOEL M. MUYANGA	2010054768	87,000.00	87,000.00	87,000.00
19	Narok South	South Rift	JOSEPH M. GIKONYO		87,000.00	87,000.00	87,000.00
	TOTAL				1,653,000.00	678,755.00	974,245.00

No.	Name of DTC	PROVINCE	DDO'S NAME	PERSONAL NUMBER	Total Advances-On 11/08/09	Total Expenses	Customer Balance
01	East Pokot	North Rift	Samson K. Kiprono(CACO)	1995060663	90,000.00	86,386.00	3,614.00
02	Tana Nziya East	North Rift	Veronichah M. Mwangi	2005068470	90,000.00	67,000.00	23,000.00
03	Turkana Central	North Rift	Norman Murya	2006068616	90,000.00	64,700.00	25,300.00
04	Turkana North	North Rift	Joseph K. Keier (Caco)	85054872	90,000.00	54,500.00	35,500.00
05	Nandi Central	North Rift	Sally Yagan	2005002853	90,000.00	51,990.00	38,010.00
06	Waremng	North Rift	Michael Ndolo	2008036500	90,000.00	50,000.00	40,000.00
07	Eldoret East	North Rift	Charles K. Rutto	2006067979	90,000.00	49,840.00	40,160.00
08	Marakwet	North Rift	Martine Wekesa	097014456	90,000.00	48,625.00	41,375.00
09	Turkana South	North Rift	Hosman Chearo	2008036693	90,000.00	32,200.00	57,800.00
10	Baringo Central	North Rift	Mathew K. Muryoka	2005002798	90,000.00	24,160.00	65,840.00
11	Baringo North	North Rift	Kiprono Kosgei	2008035994	90,000.00	-	90,000.00
12	North Pokot	North Rift	Gladya Kinyua	95012686	90,000.00	-	90,000.00
13	Pokot Central	North Rift	Nicholas Klamba	2008035643	90,000.00	-	90,000.00
14	Pokot West	North Rift	Gladya Kinyua	95012686	90,000.00	-	90,000.00
15	Nandi East	North Rift	Nyandieka Mokuu	2005003605	90,000.00	-	90,000.00
16	Nandi South	North Rift	Nelly Jepkenbei	2008036291	90,000.00	-	90,000.00
17	Kwana	North Rift	Ben Rutto	2006067945	90,000.00	-	90,000.00
	TOTAL				1,890,000.00	889,401.00	1,000,599.00
NO	Name of DTC	PROVINCE	DDO'S NAME	PERSONAL NUMBER	Total Advances-On 11/08/09	Total Expenses	Customer Balance
01	Kwale	Coast	Peter M. Sitas	2006068284	90,000.00	89,800.00	200.00
02	Taita	Coast	Philip K. Muryoka	2005002968	45,000.00	43,500.00	1,500.00
03	Tana Delta	Coast	Ezekiel G. Muryura	2005003037	90,000.00	87,650.00	2,340.00
04	Malindi	Coast	Fidelis Mwendu	2005047853	45,000.00	38,856.90	6,143.10
05	Mombasa	Coast	Bonface K. Ngigi	2005003118	45,000.00	38,773.00	6,227.00
06	Kisumu	Coast	Jane W. Githui	2008036152	90,000.00	80,696.00	9,304.00
07	Lamu	Coast	Richard Mwerema	1992046474	90,000.00	78,000.00	12,000.00
08	Tana River	Coast	Timothy W. Karani	2005068488	90,000.00	73,155.00	16,845.00
09	Kilindini	Coast	Milichu Chopyooh	2008035960	90,000.00	67,606.00	22,394.00
10	Kiifi	Coast	Fidelis Mwendu	2005047853	45,000.00	-	45,000.00
11	Mambweni	Coast	Robert W. Gatonga	2005003215	90,000.00	42,200.00	47,800.00
12	Kaloleni	Coast	Paul O. Onyango	2006068535	90,000.00	37,460.00	52,540.00
13	Taveta	Coast	Benjamin Odago	2006067953	90,000.00	31,765.00	58,235.00
	TOTAL				945,000.00	709,471.90	235,528.10

No.	Name of DTC	PROVINCE	DDO'S NAME	PERSONAL NUMBER	Total Advances-On 11/08/09	Total Expenses	Customer Balance
01	Gebutula	Eastern	Mutie Nzuru	2008035627	90,000.00	89,700.00	300.00
02	Maara	Eastern	John M. Njeru	2008035449	90,000.00	89,699.00	301.00
03	Tharaka	Eastern	Boniface Muti Lova	2006067961	90,000.00	88,000.00	2,000.00
04	Kibwezi	Eastern	Karanjia Wajigi	2008035863	90,000.00	87,586.00	2,414.00
05	Marsabit	Eastern	Alfaxad Omwenga	2008036013	90,000.00	85,000.00	5,000.00
06	Mbeere North	Eastern	Grace Muirni	1995012660	90,000.00	72,000.00	18,000.00
07	Mwala	Eastern	Faithi Makau	2008035651	90,000.00	71,475.00	18,525.00
08	Moyale	Eastern	James Ghahai	2008036063	90,000.00	70,900.00	19,100.00
09	Chalbi	Eastern	David Saransora	2008035473	90,000.00	58,500.00	31,500.00
10	Laikipia	Eastern	Richard Chege	2008035910	90,000.00	58,425.00	31,575.00
11	Mbooni East	Eastern	Anne Mulea	2008035588	90,000.00	37,500.00	52,500.00
12	Imeni North	Eastern	Raphael N. Nduati	2005036339	90,000.00	48,000.00	42,000.00
13	Makueni	Eastern	Stephen Mhogo	2006068195	90,000.00	45,500.00	44,500.00
14	Kyuso	Eastern	Patrick M. Mugo	2008035805	90,000.00	45,000.00	45,000.00
15	Imeni South	Eastern	Keiga Muthoni	2006068056	90,000.00	41,000.00	49,000.00
16	Meru South-Chuka	Eastern	Duke Gekara	2005022887	90,000.00	37,700.00	52,300.00
17	Machakos	Eastern	Julius K. Kihunda	1991027613	90,000.00	33,520.00	56,480.00
18	Nzau	Eastern	Maina G.C.	2008035601	90,000.00	33,472.00	56,528.00
19	Mwingi	Eastern	Martin M. Kinyua	200503231	90,000.00	28,000.00	62,000.00
20	Kangundo	Eastern	Evelyn Bengel	2008036306	90,000.00	20,000.00	70,000.00
21	Yatta	Eastern	Dickson K. Mutira	2005022926	90,000.00	18,000.00	72,000.00
22	Tigania West	Eastern	Peter Chaberi	2008036233	90,000.00	10,000.00	80,000.00
23	Kiuri South	Eastern	Pius Mutiyya	200503192	90,000.00	-	90,000.00
24	Embu East	Eastern	Anne Muthamia	1987001192	90,000.00	-	90,000.00
25	Meru Central	Eastern	Leah Mainigi	2008036110	90,000.00	-	90,000.00
26	Igembe South	Eastern	Edwin Njite	1995012856	90,000.00	-	90,000.00
27	Ikiolo	Eastern	Stephen Njaramba	2005004075	90,000.00	-	90,000.00
	TOTAL				2,520,000.00	1,278,977.00	1,241,023.00

No.	Name of DTC	PROVINCE	DDO'S NAME	PERSONAL NUMBER	Total Advances-On 11/08/09	Total Expenses	Customer Balance
1	Fafi	North Eastern	Silas Oure	2008035813	90,000.00	85,000.00	5,000.00
2	Lgdara	North Eastern	Erastus Karuki	2008035936	90,000.00	84,600.00	5,400.00
3	Wajir-West	North Eastern	Reuben Kipchumba	2008035504	90,000.00	84,408.50	5,591.50
4	Mandera-West	North Eastern	Wilson Ngunja	2008036275	90,000.00	80,880.00	9,120.00
5	Garissa	North Eastern	Ag. Silas Oure	2008035813	90,000.00	80,200.00	9,800.00
6	Mandera-East	North Eastern	Samuel Ngulius	2010054946	90,000.00	74,570.00	15,430.00
7	Mandera-Central	North Eastern	Donald Matumaini	2008036217	90,000.00	71,715.00	18,285.00
8	Ijara	North Eastern	Rashid Mwegi	2006068404	90,000.00	66,900.00	23,100.00
9	Wajir-South	North Eastern	Boniface Otieno	2005020479	90,000.00	13,250.00	76,750.00
10	Wajir-East	North Eastern	Peter Muliwa	2006068218	90,000.00	22,000.00	68,000.00
11	Wajir-North	North Eastern	Abubakar Abdi	201053683	90,000.00	663,523.50	348,476.50
	TOTAL				990,000.00	5,623,764.40	6,041,235.60

N/B: NAMES OF THE DDOs WHO HAVE FULLY ACCOUNTED FOR THE FUNDS ARE NOT INCLUDED.

*KHADREP financial
 Statement as at
 30/4/2006*

Ref. Notes	Actual				Budget			Variance (Budget-Expenditure)		
	Opening Balances Jan-06	Current Quarter Jan 06 -April 06	Year to Date Jul 05-April 06	Cummulative Project to Date	Current Quarter Revised Jan 06 -April 06	Year to Date Jul 05-April 06	Cummulative Project to Date	Current Quarter Jan 06 -April 06	Year to Date Jul 05-April 06	Cummulative Variance to Date
	21,818,139 389,897,165 174,738,788 (3,590,886) 582,863,207	126,364,759 57,723,511 120,365,579 (2,651,652) 301,802,197								
B.1	48,125,000	-	96,250,000	131,009,788	48,125,000	144,375,000	237,606,500	48,125,000	48,125,000	106,596,712
B.2.1	125,648,781	-	125,648,781	2,231,860,427	363,470,359	957,008,075	3,635,277,236	363,470,359	831,359,294	1,403,416,809
B.2.2	877,707	243,553	2,370,813	14,391,953	-	-	-	-	-	-
B.2.3	0	-	-	-	-	-	-	-	-	-
	174,651,488	243,553	224,269,593	2,377,262,167	411,595,359	1,101,383,075	3,872,883,736	411,595,359	879,484,294	1,510,013,521
B.3	(1,102,160)	(255,162)	(463,581)	8,648,035	-	-	-	255,162	463,581	(8,648,035)
	756,412,535	301,790,588	223,806,012	2,385,910,202	411,595,359	1,101,383,075	3,872,883,736			
C.1A	3,426,933	5,559,116	14,935,608	55,952,056	1,137,590	9,212,769	60,401,436	(4,421,526)	(5,722,839)	4,449,380
C.1B	20,842,030	16,706,068	38,609,149	165,251,759	18,815,769	39,444,307	193,010,307	2,109,701	835,158	27,758,548
C.2A	45,380,337	17,072,388	69,393,535	298,697,102	34,500,513	78,501,539	369,008,205	17,428,124	7,108,004	70,311,103
C.2B	122,544,563	23,737,259	209,068,645	499,806,778	106,338,205	280,614,615	682,811,281	82,600,947	71,545,970	183,004,503
3- Grants Community Initiative Account C.3	228,236,126	-	408,478,604	1,380,447,773	226,571,666	635,114,999	2,298,746,662	226,571,666	226,636,395	918,298,889
4 - Incremental Operating Costs C.4	36,380,349	28,520,006	76,710,278	253,477,392	24,231,615	60,494,846	268,905,845	(4,288,390.3)	(16,215,432)	15,428,454
Total Uses of Funds	454,610,338	91,594,836	817,195,819	2,653,632,860	411,595,359	1,101,383,075	3,872,883,736	320,000,522	284,187,256	1,219,250,876
Balance	301,802,197	210,195,752								
Closing Cash Balances										
Special Account D.1	126,364,759	3,284,596								
Local Bank Account D.2A	57,723,511	144,974,188								
Cash in Transit D.2B	20,000,000	119,600								
Other Advances D.3	99,951,794	64,196,397								
Other Liabilities	(2,651,652)	(2,379,029)								
FMA -Community Grants D.3.7	413,785	-								
Total for the Project	301,802,197	210,195,752								

Certified By Project Co-ordinator
 Name: PROF. ALLOYS DRAGO
 Signature: [Signature] Date: 29/04/06

Certified By Accounting Officer
 Name: B.W. GATHIRWA
 Signature: [Signature] Date: 28/4/06

Certified By Authorised Representative
 Name: PROF. ALLOYS DRAGO
 Signature: [Signature] Date: 29/04/06

Uses of Funds by Activity
 Government of Kenya
 KHADREP-Credit 3415-KE
 For the Quarter ending 30th April 2006
 Figures in Kenya Shillings

FMR-1B

Activity	Actual			
	Jan-06 Quarter	Jan - Apr06 Quarter	Year to Date Jul 05 - Dec 05	Cummulative
100 Quality and accessibility of multisectoral HIV/AIDS educational curricula and IEC materials improved				
102 Train and sensitise Target Group on use of HIV/AIDS educational curriculum and IEC Materials	44,139,026	22,631,504	79,269,243	286,156,133
205 Create a critical mass of HIV/AIDS Master Trainers (ToTs)	4,668,244	-	5,059,899	40,476,499
Sub Total	48,807,270	22,631,504	84,329,143	326,632,633
200 HIV/AIDS program management institutions established with enhanced co-ordinating capacity and accountability				
206 Strengthen program management at NACC and its related structures	133,701,369	56,528,049	249,861,496	694,725,324
203 Orient and train core staff of NACC and its related structures	29,047	-	29,047	110,011,835
208 Co-ordinate community mobilisation effort with respect to program planning & accessing resources	226,236,126	-	408,478,604	964,550,096
210 Co-ordinate mass media & other media campaigns focusing on enhanced HIV/AIDS related knowledge, skills, attitude and behaviour	45,836,526	12,435,284	74,497,529	557,712,972
Sub-Total	405,803,068	68,963,332	732,866,676	2,327,000,227
Grand Total	454,610,338	91,594,836	817,195,819	2,653,632,860

Customer Receivables Ageing - Overview

Date 04/05/12

Time 11:20AM

Value Date

31/03/12

000 Advances
balances and
correspondence

Unit	0 - 30	31 - 60	61 - 90	91 - 120	121
					KES 90,254.50
					KES 513,347.20
					KES 343,622.90
					KES 590,913.20
					KES 640,700.00
					KES 75,275.20
					KES 560,357.20
					KES 121,887.35
GARISSA DISTRICT	KES 353,378.00				KES 353,378.00
GUCHA DISTRICT	KES 310,351.60				KES 310,351.60
HOMABAY DISTRICT	KES 38,580.60				KES 38,580.60
IJARA DISTRICT	KES 444,625.00				KES 444,625.00
ISIOLO DISTRICT	KES 335,925.15				KES 335,925.15
KAJIADO DISTRICT	KES 29,517.60				KES 29,517.60
KAKAMEGA DISTRICT	KES 122,901.20				KES 122,901.20
KEIYO DISTRICT	KES 180,722.10				KES 180,722.10
KERICHO DISTRICT	KES 200,028.00				KES 200,028.00
KIAMBU DISTRICT	KES 301,824.85				KES 301,824.85
KILIFI DISTRICT	KES 477,854.95				KES 477,854.95
KIRINYAGA DISTRICT	KES 256,721.35				KES 256,721.35
KISII CENTRAL DISTRICT	KES 434,711.60				KES 434,711.60
KISUMU DISTRICT	KES 187,092.00				KES 187,092.00
KITUI DISTRICT	KES 602,492.35				KES 602,492.35
KOIBATEK DISTRICT	KES 109,800.00				KES 109,800.00
KURIA DISTRICT	KES 393,621.60				KES 393,621.60
KWALE DISTRICT	KES 258,829.15				KES 258,829.15
LAKIPIA DISTRICT	KES 135,241.60				KES 135,241.60
LAMU DISTRICT	KES 55,643.95				KES 55,643.95
LUGARI DISTRICT	KES 59,520.15				KES 59,520.15
MACHAKOS DISTRICT	KES 162,952.00				KES 162,952.00
MAKUENI DISTRICT	KES 114,389.35				KES 114,389.35
MALINDI DISTRICT	KES 361,414.05				KES 361,414.05



OFFICE OF THE PRESIDENT
MINISTRY OF STATE FOR SPECIAL PROGRAMMES
NATIONAL AIDS CONTROL COUNCIL

Telephone: 020 - 2896000 / 2715144 / 2711261
Hotline: 020 - 313000
Toll-Free: 0800 720007
Fax No. 020 - 2711072 / 2711231
E-mail: communication@nacc.or.ke
Website: www.nacc.or.ke

Landmark Plaza
8th and 9th Floor
Argwings Kodhek Road
P.O. Box 61307 - 00200
NAIROBI

When replying please quote:

Ref. No: NACC//FIN/2/3

Date: October 2, 2012

Inspector-General (Corporations)
Office of the Prime Minister
Inspectorate of State Corporations
P. O. BOX 54457 - 00200
NAIROBI

Attn: Jane Weru

RE: UN-ACCOUNTED ADVANCES FOR FIELD OPERATIONS AT THE DISTRICT LEVEL

We refer to your request for information on the action taken by the NACC Management as regards the above subject.

Please find the attached letters, dated April 11 and September 2, 2011 sent to the Ministry of State for Planning, National Development and Vision 2030 seeking facilitation to recover un-accounted funds from District Development Officers who have not accounted for the same as per the schedules provided. We shall next week do a second reminder to the PS, Planning, National Development and Vision 2030 on the same.

Many thanks for your continued support in the response to HIV and AIDS in Kenya.

Yours sincerely,

Prof. Alloys S. S. Orago, MBS
DIRECTOR

Encl

Working towards a HIV Free Society





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OFFICE OF THE PRESIDENT
MINISTRY OF STATE FOR SPECIAL PROGRAMMES
NATIONAL AIDS CONTROL COUNCIL

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Lan dmark Plaza
8th and 9th Floor
Arg wings Kodhek Road
P.O. Box 61307 - 00200
NAIROBI

When replying please quote:

Ref. No: NACC/FIN/2/3

Date: March 27, 2013

The Permanent Secretary,
Ministry of State for National Planning,
Development and Vision 2030,
P.O. Box 30007,
NAIROBI.

Attention: Director of Planning

RE: ACCOUNTABILITY OF OFFICE OPERATION FUNDS DISBURSED TO
DISTRICT DEVELOPMENT OFFICERS

This is in reference to our letters Ref.No. NACC/FIN/2/3 dated April 11, 2011 and
September 2, 2011 on the above subject. (copies attached)

We would like to make a polite reminder to inform you that we have not been furnished
with a response on the progress made so far.

We look forward to your support to enable us to update our accountability records
accordingly.


Kamuren Dennis K.
For: DIRECTOR

CC:

The Permanent Secretary
Ministry of State for Public Service
P.O. Box 30510,
NAIROBI.

Working towards a HIV Free Society

1

The Inspector General (Corporations),
Inspectorate of State Corporations,
Office of the Prime Minister,
P.O. Box 54457-00200,
NAIROBI.

The Permanent Secretary,
Ministry of State for Special Programmes,
Comcraft House,
NAIROBI.



OFFICE OF THE PRESIDENT
MINISTRY OF STATE FOR SPECIAL PROGRAMMES
NATIONAL AIDS CONTROL COUNCIL

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Landmark Plaza
8th and 9th Floor
Argwings Kodhek Road
P.O. Box 61307 - 00200
NAIROBI

When replying please quote:

Ref: NACC/FIN/2/3

Date: September 2, 2011

The Permanent Secretary,
Ministry of State for Planning, National
Development and Vision 2030,
Treasury Building,
NAIROBI.

Attention: Director of Planning

RE: ACCOUNTABILITY OF OFFICE OPERATION FUNDS DISBURSED TO
DISTRICT DEVELOPMENT OFFICERS

This is in reference to our letter Ref. NACC/FIN/2/3 dated April 11, 2011 on the above
subject (copy attached).

Please note that you have not furnished us with a response on the progress made so
far. We would appreciate to receive a response, to enable us update our accountability
records accordingly, and to determine any further action.

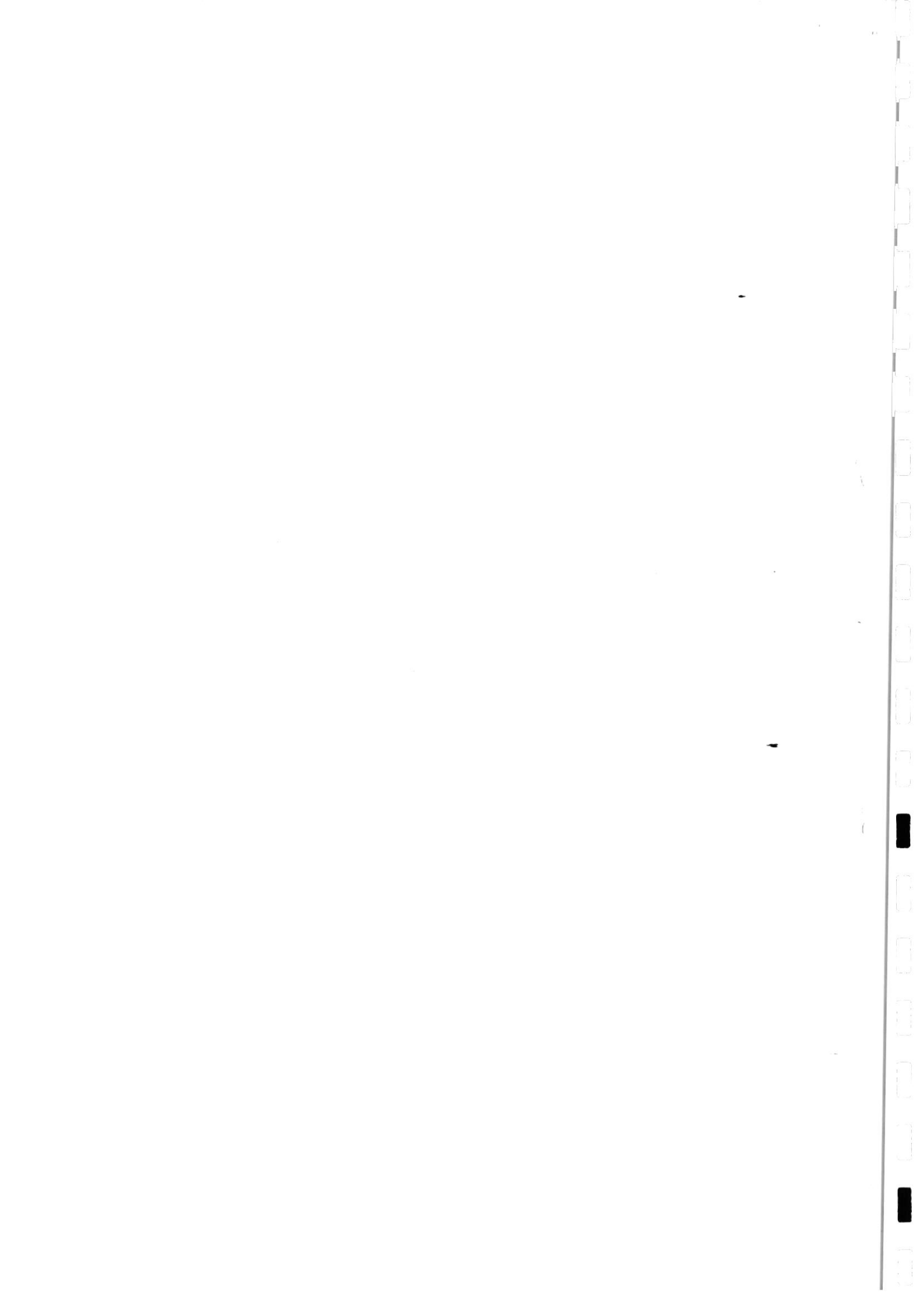
Thank you for your support in the fight against HIV and AIDS.

Prof. Alloys S. S. Orago
DIRECTOR

Working towards a HIV Free Society



National AIDS Control Council is ISO 9001:2008 Certified





OFFICE OF THE PRESIDENT
MINISTRY OF STATE FOR SPECIAL PROGRAMMES
NATIONAL AIDS CONTROL COUNCIL

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Landmark Plaza
8th and 9th Floor
Argwings Kodhek Road
P.O. Box 61307 - 00200
NAIROBI

When replying please quote:

Ref: NACC/FIN/2/3

Date: September 2, 2011

The Permanent Secretary,
Ministry of State for Planning, National
Development and Vision 2030,
Treasury Building,
NAIROBI.

Attention: Director of Planning

**RE+ ACCOUNTABILITY OF OFFICE OPERATION FUNDS DISBURSED TO
DISTRICT DEVELOPMENT OFFICERS**

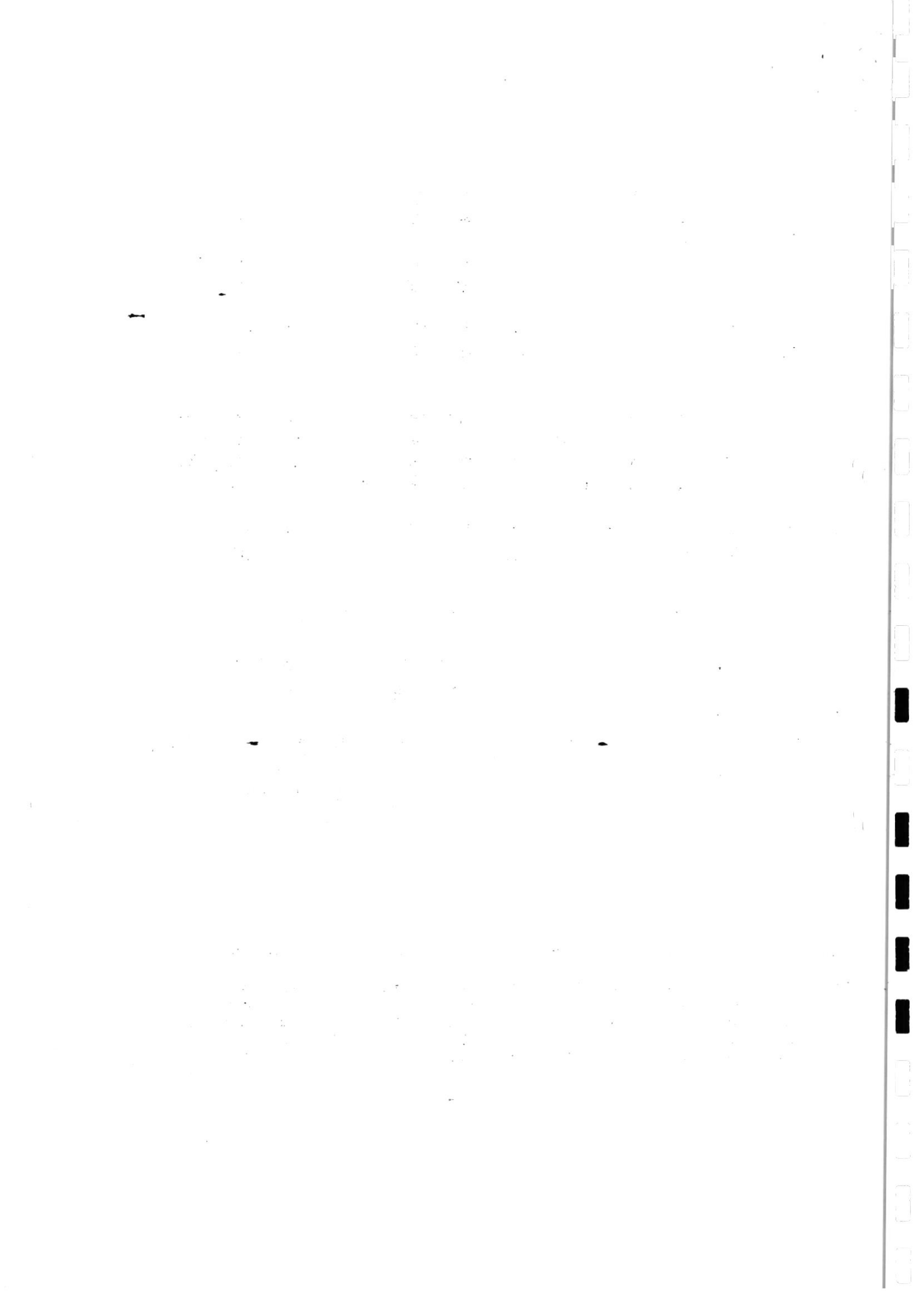
This is in reference to our letter Ref. NACC/FIN/2/3 dated April 11, 2011 on the above subject (copy attached).

Please note that you have not furnished us with a response on the progress made so far. We would appreciate to receive a response, to enable us update our accountability records accordingly, and to determine any further action.

Thank you for your support in the fight against HIV and AIDS.

Prof. Alloys S. S. Orago
DIRECTOR

Working towards a HIV Free Society



file



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NATIONAL AIDS CONTROL COUNCIL

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Landmark Plaza
8th and 9th Floor
Argwings Kodhek Road
P.O. Box 61307 - 00200
NAIROBI

When replying please quote:

Our Ref: NACC/FIN/2/3
Date: April 11, 2011

The Permanent Secretary,
Ministry of State for Planning,
National Development and Vision 2030
Treasury Building,
P.O. Box 30050,
NAIROBI

Att. Director of Planning

RE: ACCOUNTABILITY OF OFFICE OPERATION FUNDS DISBURSED TO DDOs:

District Development Officers (DDOs) play a very important role in the fight against HIV and AIDS at the District Level throughout the country. They inter alia, ensure that HIV and AIDS is mainstreamed in the district development programmes. It is for this reason that the NACC supports funding them with (Ksh.90,000.00 per quarter for office operations) to enhance their service delivery.

Please note that the majority of DDOs have not accounted for the advances given to them and those who have done so, their returns had inadequately supported and therefore unreviewable.

The National AIDS Control Council disbursed Office Operational funds to 148 DDOs in August 11, 2009 amounting to Ksh.13, 032,000.00 (Thirteen Million thirty two thousands only) through our decentralized structures. To date the total eligible expenditure received from the DDOs is Ksh.6,893,264.40 leaving unaccounted balance of Ksh.6,138,735.60 as summarized in the attached list of TOWA Balances.

STOP AIDS!

• Keep the Promise • Eliminate Stigma
"Total War Against HIV and AIDS"

The DDOs are rarely available for planned training meetings meant to update their skills on how to account for the disbursed office operations funds. Consequently they end up forwarding returns which cannot be applied to the approved expenditure schedule.

The purpose of this communication is therefore to seek your facilitation to recover the unaccounted funds from those who have not done so as per our enclosed schedules. Please help us recover or enforce accountability for those funds before the current financial year closes on June 30, 2011.

Thank you for your support in the fight against HIV and AIDS.

A handwritten signature in black ink, appearing to read 'Alloys S. S. Orago', with some scribbles and a large 'R' at the top.

Prof. Alloys S. S. Orago
DIRECTOR

TOWA SAP BALANCES

No	Name of DTC	PROVINCE	DDO'S NAME	PERSONAL NUMBER	Total Advances-On 11/08/09	Total Expenses	Customer Balance
01	Murang'a North	Central	Samuel Gachoya	85093020	60,000.00		60,000.00
02	Murang'a North	Central	Purity Njuguna	2003035839	30,000.00		30,000.00
03	Kirinyaga	Central	Mbugua J.N	2008036241	90,000.00		90,000.00
04	Kiambu West	Central	David K Mbuli	2006067995	90,000.00		90,000.00
05	Thika	Central	Samuel Koskey	92017441	60,000.00		60,000.00
06	Thika	Central	Tabitha Wanjiru	2008036239	30,000.00		30,000.00
07	Gatundu	Central	Peter Wanjama	2005002976	90,000.00		90,000.00
08	Nyandarua South	Central	Joseph Karuma	2006068420	90,000.00		90,000.00
09	Murang'a South	Central	Elijah O Kunaro	95028857	90,000.00		90,000.00
10	Nyeri South	Central	Kirwa Letei	2006068153	90,000.00	63,529.00	26,471.00
11	Kiambu East	Central	David K Mbuli	2006067995	90,000.00		90,000.00
	TOTAL				810,000.00	63,529.00	746,471.00

No.	Name of DTC	PROVINCE	DDO'S NAME	PERSONAL NUMBER	Total Advances-On 11/08/09	Total Expenses	Customer Balance
1	Nairobi East	Nairobi	Cosmas M. Mutia	1997011246	90,000.00		90,000.00
2	Nairobi North	Nairobi	Ruth K. Khonyi	2006068179	90,000.00	48,081.00	41,919.00
	TOTAL				180,000.00	48,081.00	131,919.00

No.	Name of DTC	PROVINCE	DDO'S NAME	PERSONAL NUMBER	Total Advances-On 11/08/09	Total Expenses	Customer Balance
1	Kisumu West	Nyanza	David Waga	2006068624	90,000.00	85,564.00	4,436.00
2	Kisii Central	Nyanza	Job Othwa	2006068585	90,000.00	82,989.00	7,011.00
3	Kisii South	Nyanza	Peniel Ondienga	2008035457	90,000.00	82,514.00	7,486.00
4	Rarieda	Nyanza	Judith Oyanggo	2008036194	90,000.00	81,775.00	8,225.00
5	Kisumu East	Nyanza	Margaret Ouma	2006068365	90,000.00	74,495.00	15,505.00
6	Massaba	Nyanza	Simon Mwangi	2008035520	90,000.00	68,329.00	21,671.00
7	Gucha South	Nyanza	Peterson Nyaken	2008035562	90,000.00	60,400.00	29,600.00
8	Nyando	Nyanza	Zechariah Ondera	199528831	90,000.00	51,530.00	38,470.00
9	Gucha	Nyanza	Moses O. Otieno	2008036186	45,000.00		45,000.00
10	Gucha	Nyanza	Edward Mayori	95028815	45,000.00		45,000.00
11	Home Bay	Nyanza	Lazarus Oiyancha	95028750	90,000.00	45,000.00	45,000.00
13	Bondo	Nyanza	Alexander Muthyo	2005003621	90,000.00	32,250.00	57,750.00
14	Borabu	Nyanza	Robina K. John	2008035758	90,000.00		90,000.00
15	Kuria East	Nyanza	Ronald Odhiambo	2006068307	90,000.00		90,000.00
17	Mwingi	Nyanza	Tauban Olang	2008036089	90,000.00		90,000.00
18	Migori	Nyanza	Tom Maruri	2006068454	90,000.00		90,000.00
19	Rachodiuu	Nyanza	Adnetw Nyegu	2006068161	90,000.00		90,000.00
20	Rong'o	Nyanza	Sylvester Juma	2006068501	90,000.00		90,000.00
21	Sirya	Nyanza	Jackson Otieno	2005002918	90,000.00		90,000.00
22	Suba	Nyanza	Meliku Mwangela	2005047879	90,000.00		90,000.00
	TOTAL				1,710,000.00	664,846.00	1,045,154.00



No.	Name of DTC	PROVINCE	DDO'S NAME	PERSONAL NUMBER	Total Advances-On 11/08/09	Total Expenses	Customer Balance
01	Butere	Western	Jacob Mumia				
02	Teso	Western	Thomas Musandu	2008035499	90,000.00	89,955.00	45.00
03	Kakamega Central	Western	Margaret kongi	2005003003	90,000.00	89,700.00	300.00
04	Hamisi	Western	William Siguta	1990028975	90,000.00	86,000.00	4,000.00
05	Bungoma West	Western	Mathews Tsuma	2008035415	90,000.00	78,575.00	11,425.00
06	Bungoma North	Western	Kennedy Lumbe	2006068187	90,000.00	73,500.00	16,500.00
07	Samia	Western	Dan Abasa	2008035619	90,000.00	68,755.00	21,245.00
08	Bungoma South	Western	Daudi Soransora	1987004140	90,000.00	57,500.00	32,500.00
09	Bungoma South	Western	Boniface Agoro	2008035473	45,000.00	11,650.00	33,350.00
10	Vihiga	Western	Evans Lokabel	2005047845	45,000.00	-	45,000.00
11	Mt Elgon	Western	Francis Muteti	2008035392	90,000.00	36,895.00	53,105.00
	TOTAL			95012652	900,000.00	34,650.00	55,350.00
					900,000.00	627,180.00	272,820.00

No.	Name of DTC	PROVINCE	DDO'S NAME	PERSONAL NUMBER	Total Advances-On 11/08/09	Total Expenses	Customer Balance
01	Laikipia East	South Rift	CHARLES N. NDUNGU				
02	Kencho	South Rift	LEAH J. CHUMBA	95012717	87,000.00	72,360.00	14,640.00
03	Nakuru North	South Rift	STANLUS MAKAU MATHEKA	2008035512	87,000.00	72,129.00	14,871.00
04	Narok North	South Rift	KWENDO DENIS	2010056095	87,000.00	69,335.00	17,665.00
05	Bomet	South Rift	LINUS NGENO	2010056370	87,000.00	63,680.00	23,320.00
06	Samburu North	South Rift	DANIEL OKELELE	2008036055	87,000.00	51,360.00	35,640.00
07	Laikipia West	South Rift	JOSEPH MWANGI KAMAU	2010054742	87,000.00	50,000.00	37,000.00
08	Kajiado Central	South Rift	SARAH M. KIOI	2008086063	87,000.00	50,000.00	37,000.00
09	Naivasha	South Rift	GITAHU JAMES	20100056744	87,000.00	47,781.00	39,219.00
10	Sotik	South Rift	RONALD RONO K.	2005002879	87,000.00	44,600.00	42,400.00
11	Nakuru DTC	South Rift	THOMAS OSANO	2008035685	87,000.00	44,000.00	43,000.00
12	Transmara	South Rift	SAMWEL M. MUKINDIA	2006068137	87,000.00	42,510.00	44,490.00
13	Samburu Central	South Rift	KENRICK O. AYOT	95015058	87,000.00	40,500.00	46,500.00
14	Molo	South Rift	CYRUS M. KAHIGA	2010056710	87,000.00	30,500.00	56,500.00
15	Kipkeleon	South Rift	RONALD MIYOGI OKONGO	2008035952	87,000.00	-	87,000.00
16	Bureti	South Rift	DOMINIC YEGON	2006068640	87,000.00	-	87,000.00
17	Loitokitok	South Rift	DOUGLAS MACHARIA	2010055243	87,000.00	-	87,000.00
18	Samburu East	South Rift	JOEL M. MUYANGA	2006068014	87,000.00	-	87,000.00
19	Narok South	South Rift	JOSEPH M. GIKONYO	2005002861	87,000.00	-	87,000.00
	TOTAL			2010054768	87,000.00	-	87,000.00
					1,653,000.00	678,755.00	974,245.00

No.	Name of DTC	PROVINCE	DDO'S NAME	PERSONAL NUMBER	Total Advances-On 11/08/09	Total Expenses	Customer Balance
U1	East Pokot	North Rift	Samson K. Kiprono(CACC)	1995060663			
U2	Trans Nzoia East	North Rift	Veroniah M. Mwangi	2006068470	90,000.00	86,386.00	3,614.00
U3	Turkana Central	North Rift	Norman Muraya	2006068616	90,000.00	67,000.00	23,000.00
U4	Turkana North	North Rift	Joseph K. Keier (Cacc)	85054872	90,000.00	64,700.00	25,300.00
U5	Nandi Central	North Rift	Sally Yagan	2005002853	90,000.00	54,500.00	35,500.00
U6	Warendy	North Rift	Michael Ndolo	2008036500	90,000.00	51,990.00	38,010.00
U7	Eldoret East	North Rift	Charles K. Rutto	2006067979	90,000.00	50,000.00	40,000.00
U8	Marakwet	North Rift	Martine Wekesa	097014456	90,000.00	49,840.00	40,160.00
U9	Turkana South	North Rift	Hosman Chesaro	2008035693	90,000.00	48,625.00	41,375.00
U10	Baringo Central	North Rift	Mathew K. Musyoka	2005002798	90,000.00	32,200.00	57,800.00
U11	Baringo North	North Rift	Kiprono Kosgei	2008035994	90,000.00	24,160.00	65,840.00
U12	North Pokot	North Rift	Gladys Kinyua	95012686	90,000.00	-	90,000.00
U13	Pokot Central	North Rift	Nicholas Kiamba	2008035643	90,000.00	-	90,000.00
U14	Pokot West	North Rift	Gladys Kinyua	95012686	90,000.00	-	90,000.00
U15	Nandi East	North Rift	Nyandieka Mokua	2005003605	90,000.00	-	90,000.00
U16	Nandi South	North Rift	Nelly Jepkemboi	2008036291	90,000.00	-	90,000.00
U17	Kwanza	North Rift	Ben Rutto	2006067945	90,000.00	-	90,000.00
	TOTAL				1,890,000.00	889,401.00	1,000,599.00

NO	Name of DTC	PROVINCE	DDO'S NAME	PERSONAL NUMBER	Total Advances-On 11/08/09	Total Expenses	Customer Balance
U1	Kwale	Coast	Peter M. Silas				
U2	Taita	Coast	Philip K. Musyoka	2006068284	90,000.00	89,800.00	200.00
U3	Tana Delta	Coast	Ezekiel G. Manyara	2005002968	45,000.00	43,500.00	1,500.00
U4	Malindi	Coast	Fidhelis Mwaniki	2005003037	90,000.00	87,660.00	2,340.00
U5	Mombasa	Coast	Bonface K. Ngigi	2005047853	45,000.00	38,856.90	6,143.10
U6	Kinango	Coast	Jane W. Githui	2005003118	45,000.00	38,773.00	6,227.00
U7	Lamu	Coast	Richard Mwarema	2008036152	90,000.00	80,696.00	9,304.00
U8	Tana Rver	Coast	Timothy W. Kamau	1992046474	90,000.00	78,000.00	12,000.00
U9	Kilindini	Coast	Milcah Chepkoech	2006068488	90,000.00	73,155.00	16,845.00
U10	Kilifi	Coast	Fidhelis Mwaniki	2008035960	90,000.00	67,606.00	22,394.00
U11	Msambweni	Coast	Robert W. Gatonga	2005047853	45,000.00	-	45,000.00
U12	Kaloleni	Coast	Paul O. Onyango	2005003215	90,000.00	42,200.00	47,800.00
U13	Taveta	Coast	Benjamin Odago	2006068535	90,000.00	37,460.00	52,540.00
	TOTAL			2006067953	90,000.00	31,765.00	58,235.00
					945,000.00	709,471.90	280,528.10



No.	Name of DTC	PROVINCE	DDO'S NAME	PERSONAL NUMBER	Total Advances-On 11/08/09	Total Expenses	Customer Balance
01	Gabatula	Eastern	Murie Ntau	2008035627	90,000.00	89,700.00	300.00
02	Maera	Eastern	John M. Ntenu	2008035449	90,000.00	89,699.00	301.00
03	Tharaka	Eastern	Bonface Muti Lova	2006067961	90,000.00	88,000.00	2,000.00
04	Kibwezi	Eastern	Karanja Wairi	2008035863	90,000.00	87,586.00	2,414.00
05	Marathi	Eastern	Alexand Omweniga	2008035013	90,000.00	85,000.00	5,000.00
06	Mbeere North	Eastern	Grace Mutini	1995012660	90,000.00	72,000.00	18,000.00
07	Mwali	Eastern	Faith Makau	2008035651	90,000.00	71,475.00	18,525.00
08	Moyale	Eastern	James Oriahi	2008036063	90,000.00	70,900.00	19,100.00
09	Chalbi	Eastern	David Sarasona	2008035473	90,000.00	58,500.00	31,500.00
10	Laisamis	Eastern	Richard Chege	2008035910	90,000.00	58,425.00	31,575.00
11	Mbooni East	Eastern	Anne Mutua	2008035588	90,000.00	57,500.00	32,500.00
12	Imeni North	Eastern	Raphael N. Ndiani	2005003639	90,000.00	48,000.00	42,000.00
13	Makueni	Eastern	Stephen Mbogo	2006068195	90,000.00	45,500.00	44,500.00
14	Kyuso	Eastern	Patrick M. Mugo	2008035805	90,000.00	45,000.00	45,000.00
15	Imeni South	Eastern	Kege Muthoni	2006068056	90,000.00	41,000.00	49,000.00
16	Meru South-Chuka	Eastern	Duke Cekeru	2005002887	90,000.00	37,700.00	52,300.00
17	Machakos	Eastern	Julius K. Kitunda	1991027613	90,000.00	33,520.00	56,480.00
18	Nzami	Eastern	Maina G.C	2008035601	90,000.00	33,472.00	56,528.00
19	Mwingi	Eastern	Martin M. Kinyua	2005003231	90,000.00	28,000.00	62,000.00
20	Kangundo	Eastern	Evelyn Bengel	2008036306	90,000.00	20,000.00	70,000.00
21	Yatta	Eastern	Dickson K. Mutira	2005002926	90,000.00	18,000.00	72,000.00
22	Tigania West	Eastern	Peter Chabari	2008036233	90,000.00	10,000.00	80,000.00
23	Kilau South	Eastern	Pius Mutisya	2005003192	90,000.00	90,000.00	90,000.00
24	Embu East	Eastern	Aane Mutharia	1987001192	90,000.00	-	90,000.00
25	Meru Central	Eastern	Leah Mainji	2008036110	90,000.00	-	90,000.00
26	Igembe South	Eastern	Edwin Njue	1995012856	90,000.00	-	90,000.00
27	Isiolo	Eastern	Stephen Njaramba	2005004075	90,000.00	-	90,000.00
	TOTAL				2,520,000.00	1,278,977.00	1,241,023.00

No.	Name of DTC	PROVINCE	DDO'S NAME	PERSONAL NUMBER	Total Advances-On 11/08/09	Total Expenses	Customer Balance
1	Faji	North Eastern	Silas Oure	2008035813	90,000.00	85,000.00	5,000.00
2	Lideta	North Eastern	Erastus Karuki	2008035936	90,000.00	84,600.00	5,400.00
3	Wajir-West	North Eastern	Reuben Kipchumba	2008035504	90,000.00	84,408.50	5,591.50
4	Mandera-West	North Eastern	Wilson Nganga	2008036775	90,000.00	80,880.00	9,120.00
5	Garissa	North Eastern	A.K. Silas Oure	2008035813	90,000.00	80,200.00	9,800.00
6	Mandera-East	North Eastern	Samuel Nguliu	2010054946	90,000.00	74,570.00	15,430.00
7	Mandera-Central	North Eastern	Duyild Matumini	2008036117	90,000.00	71,715.00	18,285.00
8	Ujira	North Eastern	Rashid Mwangi	2006068404	90,000.00	66,900.00	23,100.00
9	Wajir-South	North Eastern	Boniface Otieno	2005020479	90,000.00	13,350.00	76,750.00
10	Wajir-East	North Eastern	Peter Mutwa	2006068218	90,000.00	22,000.00	68,000.00
11	Wajir-North	North Eastern	Abubakar Abdi	2010555833	90,000.00	-	90,000.00
	TOTAL				990,000.00	663,523.50	348,476.50
	GRAND TOTAL				11,598,000.00	5,623,764.40	6,041,235.60

N/B: NAMES OF THE DDOs WHO HAVE FULLY ACCOUNTED FOR THE FUNDS ARE NOT INCLUDED.



P14/13



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OFFICE OF THE PRESIDENT
 MINISTRY OF STATE FOR SPECIAL PROGRAMMES
NATIONAL AIDS CONTROL COUNCIL

Telephone: 020 - 2896000 / 2715144 / 2711261
 Hotline: 020 - 313000
 Toll-Free: 0800 720007
 Fax No. 020 - 2711072 / 2711231
 E-mail: communication@nacc.or.ke
 Website: www.nacc.or.ke

Landmark Plaza
 8th and 9th Floor
 Argwings Kodhek Road
 P.O. Box 61307 - 00200
 NAIROBI



When replying please quote:

Ref. No: NACC/FIN/2/3

Date: March 27, 2013

The Permanent Secretary,
 Ministry of State for National Planning,
 Development and Vision 2030
 P.O. Box 30007,
 NAIROBI.

Attention: Director of Planning

RE: ACCOUNTABILITY OF OFFICE OPERATION FUNDS DISBURSED TO
 DISTRICT DEVELOPMENT OFFICERS

This is in reference to our letters Ref.No. NACC/FIN/2/3 dated April 11, 2011 and
 September 2, 2011 on the above subject. (copies attached)

We would like to make a polite reminder to inform you that we have not been furnished
 with a response on the progress made so far.

We look forward to your support to enable us to update our accountability records
 accordingly.

[Signature]
 Kamuren Dennis K.
 For: DIRECTOR

CC:

The Permanent Secretary
 Ministry of State for Public Service
 P.O. Box 30510,
 NAIROBI.

① DDF&A

Please provide an
 update of this document
 urgently for follow up
 as sought by Inspectoral

⑤ Director of State Corporations

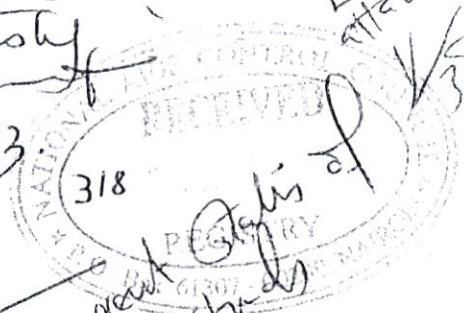
See the attached
 DDORs updated before
 for your further action 29/4/13.

ASSORT
 29/4/2013

② HF

See ① and action
 expeditiously
 29/4/13

④



③

Simiyu
 Provide the current
 the DDORs reports
 29/4/13



OFFICE OF THE PRESIDENT
MINISTRY OF STATE FOR SPECIAL PROGRAMMES
NATIONAL AIDS CONTROL COUNCIL

Telephone: 020 - 2896000 / 2715144 / 2711261
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Website: www.nacc.or.ke

Landmark Plaza
8th and 9th Floor
Argwings Kodhek Road
P.O. Box 61307 - 00200
NAIROBI

When replying please quote:

Ref: NACC/FIN/2/3

Date: September 2, 2011

The Permanent Secretary,
Ministry of State for Planning, National
Development and Vision 2030,
Treasury Building,
NAIROBI.

Attention: Director of Planning

RE: ACCOUNTABILITY OF OFFICE OPERATION FUNDS DISBURSED TO
DISTRICT DEVELOPMENT OFFICERS

This is in reference to our letter Ref. NACC/FIN/2/3 dated April 11, 2011 on the above
subject (copy attached).

Please note that you have not furnished us with a response on the progress made so
far. We would appreciate to receive a response, to enable us update our accountability
records accordingly, and to determine any further action.

Thank you for your support in the fight against HIV and AIDS.

Prof. Alloys S. S. Orago
DIRECTOR

Working towards a HIV Free Society



OFFICE OF THE PRESIDENT

NATIONAL AIDS CONTROL COUNCIL

Telephone: 020 - 2896000 / 2715144 / 2711261
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Website: www.nacc.or.ke

Landmark Plaza
8th and 9th Floor
Argwings Kodhek Road
P.O. Box 61307 - 00200
NAIROBI

When replying please quote:

Our Ref: NACC/FIN/2/3
Date: April 11, 2011

The Permanent Secretary,
Ministry of State for Planning,
National Development and Vision 2030
Treasury Building,
P.O. Box 30050,
NAIROBI

Att. Director of Planning

RE: ACCOUNTABILITY OF OFFICE OPERATION FUNDS DISBURSED TO
DDOs:

District Development Officers (DDOs) play a very important role in the fight against HIV and AIDS at the District Level throughout the country. They inter alia, ensure that HIV and AIDS is mainstreamed in the district development programmes. It is for this reason that the NACC supports funding them with (Ksh.90,000.00 per quarter for office operations) to enhance their service delivery.

Please note that the majority of DDOs have not accounted for the advances given to them and those who have done so, their returns had inadequately supported and therefore unreviewable.

The National AIDS Control Council disbursed Office Operational funds to 148 DDOs in August 11, 2009 amounting to Ksh.13, 032,000.00 (Thirteen Million thirty two thousands only) through our decentralized structures. To date the total eligible expenditure received from the DDOs is Ksh.6,893,264.40 leaving unaccounted balance of Ksh.6,138,735.60 as summarized in the attached list of TOWA Balances.

STOP AIDS!

DTCs Advances
As at 30th March 2011.
Figures in Kshs

TOWA SAP BALANCES

No.	Name of DTC	PROVINCE	DDO'S NAME	PERSONAL NUMBER	Total Advances-On 11/08/09	Total Expenses	Customer Balance
01	Murang'a North	Central	Samuel Gatonga	85093020	60,000.00		60,000.00
02	Murang'a North	Central	Purity Njuguna	2003038339	30,000.00		30,000.00
03	Kirinyaga	Central	Mhuriaini N	2008036241	90,000.00		90,000.00
04	Kiambu West	Central	David K. Wani	2006067995	90,000.00		90,000.00
05	Thika	Central	Samuel Kibet	92017441	60,000.00		60,000.00
06	Thika	Central	Tobias Mwangi	2008036239	30,000.00		30,000.00
07	Gatundu	Central	Peter Mwangi	2005002976	90,000.00		90,000.00
08	Nyandarua South	Central	Joseph Kilonzi	2006068420	90,000.00		90,000.00
09	Murang'a South	Central	Elijah O. Kiaro	95028857	90,000.00		90,000.00
10	Nyeri South	Central	Kirwaletet	2006068153	90,000.00	63,529.00	26,471.00
11	Kiambu East	Central	David K. Mbuti	2006067995	90,000.00		90,000.00
TOTAL					810,000.00	63,529.00	746,471.00

No.	Name of DTC	PROVINCE	DDO'S NAME	PERSONAL NUMBER	Total Advances-On 11/08/09	Total Expenses	Customer Balance
1	Nairobi East	Nairobi	Gomasi K. Khatu	1997011246	90,000.00		90,000.00
2	Nairobi North	Nairobi	Ruth K. Khatu	2006068179	90,000.00	48,081.00	41,919.00
TOTAL					180,000.00	48,081.00	131,919.00

No.	Name of DTC	PROVINCE	DDO'S NAME	PERSONAL NUMBER	Total Advances-On 11/08/09	Total Expenses	Customer Balance
1	Kisumu West	Nyanza	David W. Aet	2006068824	90,000.00	85,564.00	4,436.00
2	Kisumu Central	Nyanza	Job Ombaka	2006068885	90,000.00	82,989.00	7,011.00
3	Kisumu South	Nyanza	Patrick Ochieng	2008035457	90,000.00	82,514.00	7,486.00
4	Rairua	Nyanza	Judith Oywangi	2008036194	90,000.00	81,775.00	8,225.00
5	Kisumu East	Nyanza	Margaret Ombak	2006068365	90,000.00	74,495.00	15,505.00
6	Mtessa	Nyanza	Simon Muturi	2008035320	90,000.00	68,329.00	21,671.00
7	Gucha South	Nyanza	Peter O. Njoroge	2008035562	90,000.00	60,400.00	29,600.00
8	Nyando	Nyanza	Zacharia Ombaka	199528831	90,000.00	51,530.00	38,470.00
9	Gucha	Nyanza	Moses O. Odhia	2008036186	45,000.00		45,000.00
10	Gucha	Nyanza	Edward Mwangi	95028815	45,000.00		45,000.00
11	Homa Bay	Nyanza	Lazarus Ombaka	95028750	90,000.00	45,000.00	45,000.00
13	Bondo	Nyanza	Alexander Mwangi	2005003621	90,000.00	32,250.00	57,750.00
14	Borabu	Nyanza	Robina K. John	2008035758	90,000.00		90,000.00
15	Kuria East	Nyanza	Ronald Odhiambo	2006068307	90,000.00		90,000.00
17	Manga	Nyanza	Tauhan Othig	2008036089	90,000.00		90,000.00
18	Milori	Nyanza	Tom Karuri	2006068454	90,000.00		90,000.00
19	Rachuonyo	Nyanza	Andrew Njogu	2006068161	90,000.00		90,000.00
20	Rongo	Nyanza	Sylvester Juma	2006068301	90,000.00		90,000.00
21	Siaya	Nyanza	Jackson Okemo	2005002918	90,000.00		90,000.00
22	Suba	Nyanza	Meliki Mwangi	2005047879	90,000.00		90,000.00
TOTAL					1,710,000.00	664,846.00	1,045,154.00

No.	Name of DTC	PROVINCE	DDO'S NAME	PERSONAL NUMBER	Total Advances-On 11/08/09	Total Expenses	Customer Balance
01	Burete	Western	Jacob Kitema	2008035492	90,000.00	89,935.00	45.00
02	Teso	Western	Phomus Mshandus	2005003003	90,000.00	89,700.00	300.00
03	Kakamega Central	Western	Maineri Kong'o	1990028975	90,000.00	86,000.00	4,000.00
04	Hamisi	Western	Muthambiyana	2008035415	90,000.00	78,375.00	11,425.00
05	Bungoma West	Western	Mathew Iduma	2006068187	90,000.00	73,500.00	16,500.00
06	Bungoma North	Western	Kennedy Luthi	2008035619	90,000.00	68,735.00	21,245.00
07	Samia	Western	Dani Akiba	1987004140	90,000.00	57,500.00	32,500.00
08	Bungoma South	Western	Daudi Sotomoti	2008035473	45,000.00	11,650.00	33,350.00
09	Bungoma South	Western	Bonface Ayoro	2005047845	45,000.00	-	45,000.00
10	Vhika	Western	Evaristo Riber	2008035392	90,000.00	36,895.00	53,105.00
11	Mt. Elgon	Western	Faheer Kibir	95012652	90,000.00	34,650.00	55,350.00
	TOTAL				900,000.00	627,180.00	272,820.00

No.	Name of DTC	PROVINCE	DDO'S NAME	PERSONAL NUMBER	Total Advances-On 11/08/09	Total Expenses	Customer Balance
01	Lakipia East	South Rift	GHARIBSIK NDIANGU	95012717	87,000.00	72,360.00	14,640.00
02	Kendio	South Rift	TEAFUS CHEKOR	2008035512	87,000.00	72,129.00	14,871.00
03	Nakuru North	South Rift	STANJUS WAKAU KATHIKA	2010056095	87,000.00	69,335.00	17,665.00
04	Narok North	South Rift	KWENDO DENIS	2010056970	87,000.00	63,680.00	23,320.00
05	Bomet	South Rift	LINUS NGENDI	2008036055	87,000.00	51,360.00	35,640.00
06	Samburu North	South Rift	DANIEL OKELIBI	2010054742	87,000.00	50,000.00	37,000.00
07	Lakipia West	South Rift	JOSEPH MWANGI KAWAIG	2008036063	87,000.00	50,000.00	37,000.00
08	Kajiado Central	South Rift	SABAH KIOR	2008036063	87,000.00	47,781.00	39,219.00
09	Naivasha	South Rift	OTMAN JAVES	20100056744	87,000.00	44,600.00	42,400.00
10	Sonk	South Rift	RONALD RONDIK	2008036885	87,000.00	44,000.00	43,000.00
11	Nakuru DTC	South Rift	PHOMAS OSANGI	2008036885	87,000.00	42,510.00	44,490.00
12	Transmara	South Rift	SAMWEL MWIRUNDIA	2008036885	87,000.00	40,500.00	46,500.00
13	Samburu Central	South Rift	KENRO OKO AWOT	95012058	87,000.00	30,500.00	56,500.00
14	Molo	South Rift	CYRIL NAKHIGAK	2010056710	87,000.00	-	87,000.00
15	Kipeleken	South Rift	RONALD NYONGE OSONGO	2008036952	87,000.00	-	87,000.00
16	Bureti	South Rift	DOVINI MBONGI	2008036840	87,000.00	-	87,000.00
17	Loitokok	South Rift	DODGE SAMA CHARA	2010055243	87,000.00	-	87,000.00
18	Samburu East	South Rift	JOSEPH MWANGI	2008036851	87,000.00	-	87,000.00
19	Narok South	South Rift	JOSEPH KOGIKONGI	2010054768	87,000.00	-	87,000.00
	TOTAL				1,653,000.00	678,755.00	974,245.00

No.	Name of DTC	PROVINCE	DDO'S NAME	PERSONAL NUMBER	Total Advances-On 11/08/09	Total Expenses	Customer Balance
01	East Pokot	North Rift	Samsob K. Kiprono (GACC)	1995060663	90,000.00	86,386.00	3,614.00
02	Trans Nzoia East	North Rift	Vernohet M. Mwangi	2006068470	90,000.00	67,000.00	23,000.00
03	Turkana Central	North Rift	Norman Mwangi	2006068816	90,000.00	64,700.00	25,300.00
04	Turkana North	North Rift	Joseph K. Keter (GACC)	83054872	90,000.00	54,500.00	35,500.00
05	Nandi Central	North Rift	Sally Magan	2005002853	90,000.00	51,990.00	38,010.00
06	Warakwa	North Rift	Michael Ndolo	2008036500	90,000.00	50,000.00	40,000.00
07	Eldoret East	North Rift	Charles K. Ruto	2006067979	90,000.00	49,840.00	40,160.00
08	Marakwet	North Rift	Marlene Welkeso	097014456	90,000.00	48,625.00	41,375.00
09	Turkana South	North Rift	Hosman Chesero	2008036993	90,000.00	32,200.00	57,800.00
10	Baringo Central	North Rift	Mathew K. Masuyoka	2005002798	90,000.00	24,160.00	65,840.00
11	Baringo North	North Rift	Kiprono Korbei	2008035994	90,000.00	-	90,000.00
12	North Pokot	North Rift	Chaves Kinyua	95012686	90,000.00	-	90,000.00
13	Pokot Central	North Rift	Nicholas Kitemba	2008035643	90,000.00	-	90,000.00
14	Pokot West	North Rift	Chaves Kinyua	95012686	90,000.00	-	90,000.00
15	Nandi East	North Rift	Nyandeka Wabwa	2005003605	90,000.00	-	90,000.00
16	Nandi South	North Rift	Melvin Mwendu	2008036291	90,000.00	-	90,000.00
17	Kwana	North Rift	Ben Ruto	2006067945	90,000.00	-	90,000.00
	TOTAL				1,890,000.00	889,401.00	1,000,599.00
NO	Name of DTC	PROVINCE	DDO'S NAME	PERSONAL NUMBER	Total Advances-On 11/08/09	Total Expenses	Customer Balance
01	Kwale	Coast	Peter M. Sika	2006068284	90,000.00	89,800.00	200.00
02	Taita	Coast	Philip M. Adwok	2005002968	45,000.00	43,500.00	1,500.00
03	Tana Delta	Coast	Ezalela Mwangi	2005003037	90,000.00	87,660.00	2,340.00
04	Malindi	Coast	Fitchile Mwangi	2005047853	45,000.00	38,856.90	6,143.10
05	Mombasa	Coast	Bonface Njiru	2005003118	45,000.00	38,773.00	6,227.00
06	Kinango	Coast	Jane Wainaina	2008036152	90,000.00	80,696.00	9,304.00
07	Lamu	Coast	Richard Mwangi	1992046474	90,000.00	78,000.00	12,000.00
08	Tana River	Coast	Timothy Mwangi	2006068488	90,000.00	73,152.00	16,848.00
09	Kilindi	Coast	Mitchel Chop Koch	2008035960	90,000.00	67,606.00	22,394.00
10	Kilifi	Coast	Fitchile Mwangi	2005047853	45,000.00	-	45,000.00
11	Mombasa	Coast	Robert W. Gindiga	2005003215	90,000.00	47,200.00	42,800.00
12	Kaloleni	Coast	Paul O. Mwangi	2006068535	90,000.00	37,460.00	52,540.00
13	Taveta	Coast	Benjamin Odigo	2006067953	90,000.00	31,765.00	58,235.00
	TOTAL				945,000.00	709,471.90	235,528.10

No.	Name of DTC	PROVINCE	DDO'S NAME	PERSONAL NUMBER	Total Advances-On 11/08/09	Total Expenses	Customer Balance
01	Gebenua	Eastern	Murid Nzau	2008035627	90,000.00	89,700.00	300.00
02	Maara	Eastern	John K. Nyiro	2008035449	90,000.00	89,699.00	301.00
03	Tharaka	Eastern	Bonface Mbilione	2008067961	90,000.00	88,000.00	2,000.00
04	Kibwezi	Eastern	Karim Wangi	2008035863	90,000.00	87,586.00	2,414.00
05	Maralal	Eastern	Alfred Omyenga	2008035913	90,000.00	85,000.00	5,000.00
06	Mbere North	Eastern	Chris Waini	1999012660	90,000.00	72,000.00	18,000.00
07	Mwali	Eastern	Faith Makau	2008035651	90,000.00	71,475.00	18,525.00
08	Moyale	Eastern	James Ochi	2008035063	90,000.00	70,990.00	19,100.00
09	Chalbi	Eastern	David Stronoke	2008035473	90,000.00	58,500.00	31,500.00
10	Laisamis	Eastern	Richard Othiga	2008035910	90,000.00	58,425.00	31,575.00
11	Mbeoni East	Eastern	Andy White	2005003539	90,000.00	48,000.00	42,000.00
12	Imeni North	Eastern	Stephen Murogo	2006068195	90,000.00	45,500.00	44,500.00
13	Makueni	Eastern	Patrick Kinyoro	2008035805	90,000.00	45,000.00	45,000.00
14	Kyuso	Eastern	Kege Muthoni	2006068056	90,000.00	41,000.00	49,000.00
15	Imeni South	Eastern	Duke Gekara	2005002887	90,000.00	37,700.00	52,300.00
16	Meru South-Chuka	Eastern	Julius Kikinda	1991027613	90,000.00	33,520.00	56,480.00
17	Machakos	Eastern	Martin O.C.	2008035601	90,000.00	33,472.00	56,528.00
18	Nzau	Eastern	Martin W. Muthya	2005003231	90,000.00	28,000.00	62,000.00
19	Mwingi	Eastern	Evelyn Bengi	2008035606	90,000.00	20,000.00	70,000.00
20	Kangundo	Eastern	Diakon K. Mutua	2005001926	90,000.00	18,000.00	72,000.00
21	Yatta	Eastern	Peter Ghahiri	2008036233	90,000.00	10,000.00	80,000.00
22	Tigania West	Eastern	Plus Muthya	2005003192	90,000.00	90,000.00	90,000.00
23	Kirui South	Eastern	Anne Muthania	1987001192	90,000.00	90,000.00	90,000.00
24	Embu East	Eastern	Leah Malungu	2008036110	90,000.00	90,000.00	90,000.00
25	Meru Central	Eastern	Edwin Mue	1999012856	90,000.00	90,000.00	90,000.00
26	Igembe South	Eastern	Stephen Mwanika	2005004075	90,000.00	90,000.00	90,000.00
27	Iriio	Eastern			2,520,000.00	1,278,977.00	1,241,023.00
TOTAL							
No.	Name of DTC	PROVINCE	DDO'S NAME	PERSONAL NUMBER	Total Advances-On 11/08/09	Total Expenses	Customer Balance
1	Fafi	North Eastern	Sims Ogie	2008035813	90,000.00	83,000.00	5,000.00
2	Lideta	North Eastern	Esther Karubi	2008035936	90,000.00	84,600.00	5,400.00
3	Wajir-West	North Eastern	Reuben Kiprotich	2008035504	90,000.00	84,408.50	5,591.50
4	Mandem-West	North Eastern	Wilson Sang'a	2008036275	90,000.00	80,880.00	9,120.00
5	Garsa	North Eastern	A. S. Ogie	2008035813	90,000.00	80,200.00	9,800.00
6	Mandem-East	North Eastern	Semuel Kibbut	2010054946	90,000.00	74,570.00	15,430.00
7	Mandem-Central	North Eastern	Donaher Mwaniki	2008036217	90,000.00	71,715.00	18,285.00
8	Jijira	North Eastern	Rashid Mwanji	2006068404	90,000.00	66,900.00	23,100.00
9	Wajir-South	North Eastern	Bonface Othiga	2005004079	90,000.00	13,250.00	76,750.00
10	Wajir-East	North Eastern	Peter Muthya	2006068218	90,000.00	22,000.00	68,000.00
11	Wajir-North	North Eastern	Abubakar Adh	2010255863	90,000.00	90,000.00	90,000.00
TOTAL					990,000.00	663,523.50	348,476.50
GRAND TOTAL					11,598,000.00	5,673,764.40	6,044,235.60

N/B: NAMES OF THE DDOs WHO HAVE FULLY ACCOUNTED FOR THE FUNDS ARE NOT INCLUDED.





OFFICE OF THE PRESIDENT
NATIONAL AIDS CONTROL COUNCIL

Telephone: Nairobi 2715109/2715144

Fax: 2711234

When replying please quote

The Chancery Building
 6th Floor, Valley Road
 P.O. Box 61307 - 00200
 NAIROBI

Ref: NACC/FIN/2/6

Date: September 4, 2006

Mr. M. T. Chepkwony
 Moi University
 P.O. Box 12
 Eldoret.

Dear Mr Chepkwony

RE: OUTSTANDING IMPRESTS AT NATIONAL AIDS CONTROL COUNCIL

The enclosed list of imprests were issued to you at National AIDS Control Council (NACC) on various dates and still remains outstanding to date.

These imprests have been long outstanding and have been queried by the External Auditors.

It is therefore to ask you to clear the liability of K.shs 60198.00 being the total of the outstanding imprests within 30 days from the date of this letter.

Yours Sincerely,

Prof. Alloys S. S. Orago
 Ag. DIRECTOR

315 016

OK 270 023
Kisumu 44 993
Nairobi

Prof Alloys S S Oginga
AG DIRECTOR

[Handwritten signature]

Yours Sincerely,

The enclosed list of imprests were issued to you in Manual AIDS Control Council (MACC) on various dates and still remains outstanding to date. These imprests has been outstanding for a long time and have been queried by the External Auditors. This therefore is to ask you to clear the liability of Kshs 270,023.00 being the total of the outstanding imprests within 30 days from the date of this letter.

RE: OUTSTANDING IMPRESTS AT NATIONAL AIDS CONTROL COUNCIL

Dear Dr Gachara

Dr Margaret Gachara
PO Box 359,
Village Market
NAIROBI

Date: September 4, 2006

Ref: NAC/CPIN/2/6

Telephone Number: 2715169/2715144
Fax: 2711231
When replying please quote

OFFICE OF THE PRESIDENT
NATIONAL AIDS CONTROL COUNCIL

The Chancery Building
6th Floor, Valley Road
Tel: Box 61307 - 00200
NAIROBI



DUPLICATE

OFFICE OF THE PRESIDENT

NATIONAL AIDS CONTROL COUNCIL

OFFICIAL RECEIPT

No. 001019

Date 30th October, 2006

Received from HON. NEENGA KARUME


Amount in words SEVENTY SIX THOUSAND FIVE HUNDRED ONLY

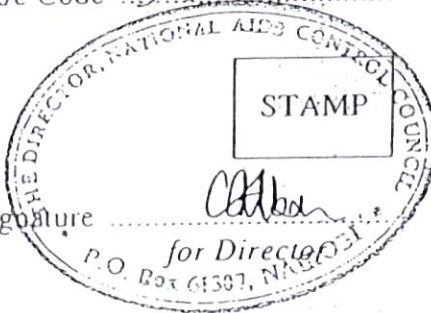
Being payment on account of REFUND OF INCIDENTALS RECEIVED WHILE ATTENDING CIA COUNCIL OF MINISTERS W/SHOP.

Originating source KHADREP Ac Code 3-301-000

Cash/Cheque 76,500/=

PCB

Signature 
P.O. for Director
Box 61387, NAIROBI





OFFICE OF THE PRESIDENT
NATIONAL AIDS CONTROL COUNCIL

Telephone: Nairobi 2715109/2715144
Fax: 2711231
When replying please quote

The Chancery Building
6th Floor, Valley Road
P.O. Box 61307 - 00200
NAIROBI

Ref: NACC/FIN/2/6

Date: August 30th 2006.

Prof. Elizabeth N. Ngugi,
Dept. of Community Health,
University Of Nairobi,
PO Box 19676.
NAIROBI

Dear Prof. Ngugi.

RE: OUTSTANDING IMPRESTS AT NATIONAL AIDS CONTROL COUNCIL

The under-listed Ladies, who participated in OAFLA activities, were issued with imprests at National AIDS Control Council (NACC) on the dates indicated here-below. The imprests remain outstanding to date.

Their names were picked by the Controller & Auditor General which now forms part of Audit Paragraphs for 2005/06 for NACC.

You are kindly requested to assist us by tracing them and advising them to account for the imprests which are outstanding to date in our records.

No.	Name	Date of Imprest	Amt (Kshs)
1	Nancy Kairo	17/09/03	21,000.00
2	Sheila Kibuka	See attached	213,280.00
3	Nancy Muthoni	09/11/03	68,500.00

We thank you in advance for your cooperation

Yours Sincerely,

Prof. Alloys S.S. Orago
Ag. DIRECTOR



OFFICE OF THE PRESIDENT
NATIONAL AIDS CONTROL COUNCIL

Telephone: Nairobi 2715109/2715144
Fax: 2711231
When replying please quote

The Chancery Building
6th Floor, Valley Road
P.O. Box 61307 - 00200
NAIROBI

Ref: NACC/FIN/2/6

Date: September 4, 2006

Dr. Margaret Gachara
PO Box 359.
Village Market
NAIROBI

Dear Dr. Gachara

RE: OUTSTANDING IMPRESTS AT NATIONAL AIDS CONTROL COUNCIL

The enclosed list of imprests were issued to you at National AIDS Control Council (NACC) on various dates and still remains outstanding to date.

These imprests has been outstanding for a long time and have been queried by the External Auditors

This therefore is to ask you to clear the liability of Kshs.270,023.00 being the total of the outstanding imprests within 30 days from the date of this letter.

Yours Sincerely,

Prof. Alloys S.S. Orago
Ag. DIRECTOR



OFFICE OF THE PRESIDENT
NATIONAL AIDS CONTROL COUNCIL

Telephone: Nairobi 2715109/2715144
Fax: 2711231
When replying please quote

The Chancery Building
6th Floor, Valley Road
P.O. Box 61307 - 00200
NAIROBI

Ref: NACC/FIN/2/6

Date: September 4, 2006

Dr. M. S. Abdulla
Aga Khan Hospital
P.O. Box 30270-00100
NAIROBI

Dear Dr. Abdulla

RE: OUTSTANDING IMPRESTS AT NATIONAL AIDS CONTROL COUNCIL

The enclosed list of imprests were issued to you at National AIDS Control Council (NACC) on various dates and still remains outstanding to date

These imprests have been long outstanding and have been queried by the External Auditors.

This therefore is to ask you to clear the liability of Kshs.156,000.00 being the total of the outstanding imprests within 30 days from the date of this letter.

Yours Sincerely,

Prof. Alloys S. S. Orago
Ag. DIRECTOR



OFFICE OF THE PRESIDENT

NATIONAL AIDS CONTROL COUNCIL

Telephone: 020 - 2896000 / 2715144 / 2711261
Hotline: 020 - 313000
Toll-Free: 0800 720007
Fax No. 020 - 2741072 / 2711231
E-mail: communication@nacc.or.ke
Website: www.nacc.or.ke

Landmark Plaza
8th and 9th Floor
Argwings Kodhek Road
P.O. Box 61307 - 00200
NAIROBI

When replying please quote:

Our Ref: NACC/FIN/2/3
Date: April 11, 2011

The Permanent Secretary,
Ministry of State for Planning,
National Development and Vision 2030
Treasury Building,
P.O. Box 30050,
NAIROBI

Att. Director of Planning

**RE: ACCOUNTABILITY OF OFFICE OPERATION FUNDS DISBURSED TO
DDOs:**

District Development Officers (DDOs) play a very important role in the fight against HIV and AIDS at the District Level throughout the country. They inter alia, ensure that HIV and AIDS is mainstreamed in the district development programmes. It is for this reason that the NACC supports funding them with (Ksh.90,000.00 per quarter for office operations) to enhance their service delivery.

Please note that the majority of DDOs have not accounted for the advances given to them and those who have done so, their returns had inadequately supported and therefore unreviewable.

The National AIDS Control Council disbursed Office Operational funds to 148 DDOs in August 11, 2009 amounting to Ksh.13, 032,000.00 (Thirteen Million thirty two thousands only) through our decentralized structures. To date the total eligible expenditure received from the DDOs is Ksh.6,893,264.40 leaving unaccounted balance of Ksh.6,138,735.60 as summarized in the attached list of TOWA Balances.

STOP AIDS!

• Keep the Promise • Eliminate Stigma
"Total War Against HIV and AIDS"

The DDOs are rarely available for planned training meetings meant to update their skills on how to account for the disbursed office operations funds. Consequently they end up forwarding returns which cannot be applied to the approved expenditure schedule.

The purpose of this communication is therefore to seek your facilitation to recover the un accounted funds from those who have not done so as per our enclosed schedules. Please help us recover or enforce accountability for those funds before the current financial year closes on June 30, 2011.

Thank you for your support in the fight against HIV and AIDS.

A handwritten signature in black ink, appearing to read 'Alloys S. S. Orago', with some scribbles and a large 'R' at the top.

Prof. Alloys S. S. Orago
DIRECTOR

No.	Name of DTC	PROVINCE	DDO'S NAME	PERSONAL NUMBER	Total Advances-On 11/08/09	Total Expenses	Customer Balance
01	Gabatula	Eastern	Mutie Nzau	2008035627	90,000.00	89,700.00	300.00
02	Maara	Eastern	John M. Njeru	2008035449	90,000.00	89,699.00	301.00
03	Tharaka	Eastern	Bonface Muli Lova	2006067961	90,000.00	88,000.00	2,000.00
04	Kibwezi	Eastern	Karanja Waigi	2008035863	90,000.00	87,586.00	2,414.00
05	Marsabit	Eastern	Alfaxad Omwenga	2008036013	90,000.00	85,000.00	5,000.00
06	Mbeere North	Eastern	Grace Muimi	1995012660	90,000.00	72,000.00	18,000.00
07	Mwala	Eastern	Faithi Makau	2008035651	90,000.00	71,475.00	18,525.00
08	Moyale	Eastern	James Gitahi	2008036063	90,000.00	70,900.00	19,100.00
09	Chalbi	Eastern	David Saransora	2008035473	90,000.00	58,500.00	31,500.00
10	Laisamisi	Eastern	Richard Chege	2008035910	90,000.00	58,425.00	31,575.00
11	Mbooni East	Eastern	Anne Mulea	2008035588	90,000.00	57,500.00	32,500.00
12	Imenti North	Eastern	Raphael N. Nduati	2005003639	90,000.00	48,000.00	42,000.00
13	Makueni	Eastern	Stephen Mbogo	2006068195	90,000.00	45,500.00	44,500.00
14	Kyuso	Eastern	Patrick M. Mugo	2008035805	90,000.00	45,000.00	45,000.00
15	Iment South	Eastern	Kega Muthoni	2006068056	90,000.00	41,000.00	49,000.00
16	Meru South-Chuka	Eastern	Duke Gekara	2005002887	90,000.00	37,700.00	52,300.00
17	Machakos	Eastern	Julius K. Kitunda	1991027613	90,000.00	33,520.00	56,480.00
18	Nzau	Eastern	Maina G.C	2008035601	90,000.00	33,472.00	56,528.00
19	Mwingi	Eastern	Martin M. Kinyua	2005003231	90,000.00	28,000.00	62,000.00
20	Kangundo	Eastern	Evelyn Bengal	2008036306	90,000.00	20,000.00	70,000.00
21	Yatta	Eastern	Dickson K. Murira	2005002926	90,000.00	18,000.00	72,000.00
22	Tigania West	Eastern	Peter Chabari	2008036233	90,000.00	10,000.00	80,000.00
23	Kitui South	Eastern	Pius Mutisya	2005003192	90,000.00	-	90,000.00
24	Embu East	Eastern	Anne Muthamia	1987001192	90,000.00	-	90,000.00
25	Meru Central	Eastern	Leah Maingi	2008036110	90,000.00	-	90,000.00
26	Igembe South	Eastern	Edwin Njue	1995012856	90,000.00	-	90,000.00
27	Isiolo	Eastern	Stephen Njaramba	2005004075	90,000.00	-	90,000.00
TOTAL					2,520,000.00	1,278,977.00	1,241,023.00

No.	Name of DTC	PROVINCE	DDO'S NAME	PERSONAL NUMBER	Total Advances-On 11/08/09	Total Expenses	Customer Balance
1	Fafi	North Eastern	Silas Oure	2008035813	90,000.00	85,000.00	5,000.00
2	Lgdera	North Eastern	Erastus Kariuki	2008035936	90,000.00	84,600.00	5,400.00
3	Wajir-West	North Eastern	Reuben Kipchumba	2008035504	90,000.00	84,408.50	5,591.50
4	Mandera-West	North Eastern	Wilson Nganga	2008036275	90,000.00	80,880.00	9,120.00
5	Garissa	North Eastern	Ag. Silas Oure	2008035813	90,000.00	80,200.00	9,800.00
6	Mandera-East	North Eastern	Samuel Nguluu	2010054946	90,000.00	74,570.00	15,430.00
7	Mandera-Central	North Eastern	Donald Matumaini	2008036217	90,000.00	71,715.00	18,285.00
8	Ijara	North Eastern	Rashid Mwagi	2006068404	90,000.00	66,900.00	23,100.00
9	Wajir-South	North Eastern	Boniface Otieno	2005020479	90,000.00	13,250.00	76,750.00
10	Wajir-East	North Eastern	Peter Mulwa	2006068218	90,000.00	22,000.00	68,000.00
11	Wajir-North	North Eastern	Abubakar Abdi	201055683	90,000.00	-	90,000.00
TOTAL					990,000.00	663,523.50	348,476.50
GRAND TOTAL					11,598,000.00	5,623,764.40	6,041,235.60

N/B: NAMES OF THE DDOs WHO HAVE FULLY ACCOUNTED FOR THE FUNDS ARE NOT INCLUDED.

National AIDS Control Council (NACC) - GOKD

Customer Receivables Ageing - Overview

Date 04/05/12

Time 11:20AM

Age by

Value Date

Continue

Ageing Date:

31/03/12

BP Name	Total	Future Remit	0 - 30	31 - 60	61 - 90	91 - 120	121
THIKA DISTRICT	KES 399,085.85						KES 399,085.8
TRANS MARA DISTRICT	KES 294,510.00						KES 294,510.0
TRANS NZOIA DISTRICT	KES 175,271.70						KES 175,271.7
TURKANA DISTRICT	KES 80,591.10						KES 80,591.1
UASIN GISHU DISTRICT	KES 112,700.70						KES 112,700.7
VIHIGA DISTRICT	KES 141,510.50						KES 141,510.5
WAJIR DISTRICT	KES 581,750.00						KES 581,750.0
WEST POKOT DISTRICT	KES 184,951.60						KES 184,951.6
Total	KES 19,063,358.19						ES 19,063,358.1
Ageing (%)	% 100.00						% 100.0

National AIDS Control Council (NACC) - GOKD

Customer Receivables Ageing - Overview

Date 04/05/12

Time 11:20AM

Age by

Value Date

Continue

Ageing Date:

31/03/12

BP Name	Total	Future Remit	0 - 30	31 - 60	61 - 90	91 - 120
MANDERA DISTRICT	KES 313,375.00					KES 313,375.00
MARAGUA DISTRICT	KES 465,968.35					KES 465,968.35
MARAKWET DISTRICT	KES 27,616.70					KES 27,616.70
MARSABIT DISTRICT	KES 45,234.20					KES 45,234.20
MBEERE DISTRICT	KES 582,615.35					KES 582,615.35
MERU CENTRAL DISTRICT	KES 489,501.35					KES 489,501.35
MERU NORTH DISTRICT	KES 602,611.95					KES 602,611.95
MERU SOUTH DISTRICT	KES 599,605.35					KES 599,605.35
MIGORI DISTRICT	KES 392,691.60					KES 392,691.60
MOMBASA DISTRICT	KES 200,000.25					KES 200,000.25
MOYALE DISTRICT	KES 384,015.35					KES 384,015.35
MT.ELEGON DISTRICT	KES 266,557.20					KES 266,557.20
MURANG'A DISTRICT	KES 205,832.85					KES 205,832.85
MWINGI DISTRICT	KES 264,038.05					KES 264,038.05
NAIROBI DISTRICT	KES 534,000.00					KES 534,000.00
NAKURU DISTRICT	KES 160,908.50					KES 160,908.50
NANDI NORTH DISTRICT	KES 5,032.60					KES 5,032.60
NANDI SOUTH DISTRICT	KES 51,425.60					KES 51,425.60
NAROK DISTRICT	KES 361,150.90					KES 361,150.90
NYAMIRA DISTRICT	KES 157,595.00					KES 157,595.00
NYANDARUA DISTRICT	KES 348,573.85					KES 348,573.85
NYANDO DISTRICT	KES 160,435.60					KES 160,435.60
NYERI DISTRICT	KES 343,938.79					KES 343,938.79
RACHUONYO DISTRICT	KES 499,085.00					KES 499,085.00
SAMBURU DISTRICT	KES 80,013.00					KES 80,013.00
SIAYA DISTRICT	KES 219,920.00					KES 219,920.00
SUBA DISTRICT	KES 47,127.60					KES 47,127.60
TAITA TAVETA DISTRICT	KES 201,429.25					KES 201,429.25
TANA RIVER DISTRICT	KES 94,935.65					KES 94,935.65
TESO DISTRICT	KES 15,051.75					KES 15,051.75
THARAKA DISTRICT	KES 108,204.35					KES 108,204.35

DTCs Advances
As at 30th March 2011.
Figures in Kshs

TOWA SAP BALANCES

No.	Name of DTC	PROVINCE	DDO'S NAME	PERSONAL NUMBER	Total Advances-On 11/08/09	Total Expenses	Customer Balance
01	Murang'a North	Central	Samuel Gachoya	85093020	60,000.00		60,000.00
02	Murang'a North	Central	Purity Njuguna	2003033839	30,000.00		30,000.00
03	Kirinyaga	Central	Mbugua J.N	2008036241	90,000.00		90,000.00
04	Kiambu West	Central	David K Mbui	2006067995	90,000.00		90,000.00
05	Thika	Central	Samuel Koskey	92017441	60,000.00		60,000.00
06	Thika	Central	Tabitha Wanjiru	2008036259	30,000.00		30,000.00
07	Gatundu	Central	Peter Wanjama	2005002976	90,000.00		90,000.00
08	Nyandarua South	Central	Joseph Karuma	2006068420	90,000.00		90,000.00
09	Murang'a South	Central	Elijah O Kinaro	95028857	90,000.00		90,000.00
10	Nyeri South	Central	Kirwa Lelei	2006068153	90,000.00	63,529.00	26,471.00
11	Kiambu East	Central	David K Mbui	2006067995	90,000.00		90,000.00
	TOTAL				810,000.00	63,529.00	746,471.00

No.	Name of DTC	PROVINCE	DDO'S NAME	PERSONAL NUMBER	Total Advances-On 11/08/09	Total Expenses	Customer Balance
1	Nairobi East	Nairobi	Cosmas M. Muia	1997011246	90,000.00		90,000.00
2	Nairobi North	Nairobi	Ruth K. Kitonyi	2006068179	90,000.00	48,081.00	41,919.00
	TOTAL				180,000.00	48,081.00	131,919.00

No.	Name of DTC	PROVINCE	DDO'S NAME	PERSONAL NUMBER	Total Advances-On 11/08/09	Total Expenses	Customer Balance
1	Kisumu West	Nyanza	David Waga	2006068624	90,000.00	85,564.00	4,436.00
2	Kisii Central	Nyanza	Job Otiwa	2006068585	90,000.00	82,989.00	7,011.00
3	Kisii South	Nyanza	Penuel Ondienga	2008035457	90,000.00	82,514.00	7,486.00
4	Rarieda	Nyanza	Judith Onyango	2008036194	90,000.00	81,775.00	8,225.00
5	Kisumu East	Nyanza	Margaret Ouma	2006068365	90,000.00	74,495.00	15,505.00
6	Matiba	Nyanza	Simón Mungai	2008035520	90,000.00	68,329.00	21,671.00
7	Gucha South	Nyanza	Peterson Nyakeri	2008035562	90,000.00	60,400.00	29,600.00
8	Nyando	Nyanza	Zechariah Onchera	199528831	90,000.00	51,530.00	38,470.00
9	Gucha	Nyanza	Moses O. Otieno	2008036186	45,000.00	-	45,000.00
10	Gucha	Nyanza	Edward Mayogi	95028815	45,000.00	-	45,000.00
11	Homa Bay	Nyanza	Lazarus Onyancha	95028750	90,000.00	45,000.00	45,000.00
12	Bondo	Nyanza	Alexander Muthiyoi	2005003621	90,000.00	32,250.00	57,750.00
13	Borabu	Nyanza	Robina K. John	2008035758	90,000.00	-	90,000.00
14	Kuria East	Nyanza	Ronald Odhiambo	2006068307	90,000.00	-	90,000.00
15	Manga	Nyanza	Taubman Olang	2008036089	90,000.00	-	90,000.00
16	Migori	Nyanza	Tom Maruti	2006068454	90,000.00	-	90,000.00
17	Rachuonyo	Nyanza	Andrew Njogu	2006068161	90,000.00	-	90,000.00
18	Rong'o	Nyanza	Sylvester Juma	2006068501	90,000.00	-	90,000.00
19	Siaya	Nyanza	Jackson Otieno	2005002918	90,000.00	-	90,000.00
20	Suba	Nyanza	Maluku Mwangela	2005047879	90,000.00	-	90,000.00
	TOTAL				1,710,000.00	664,846.00	1,045,154.00



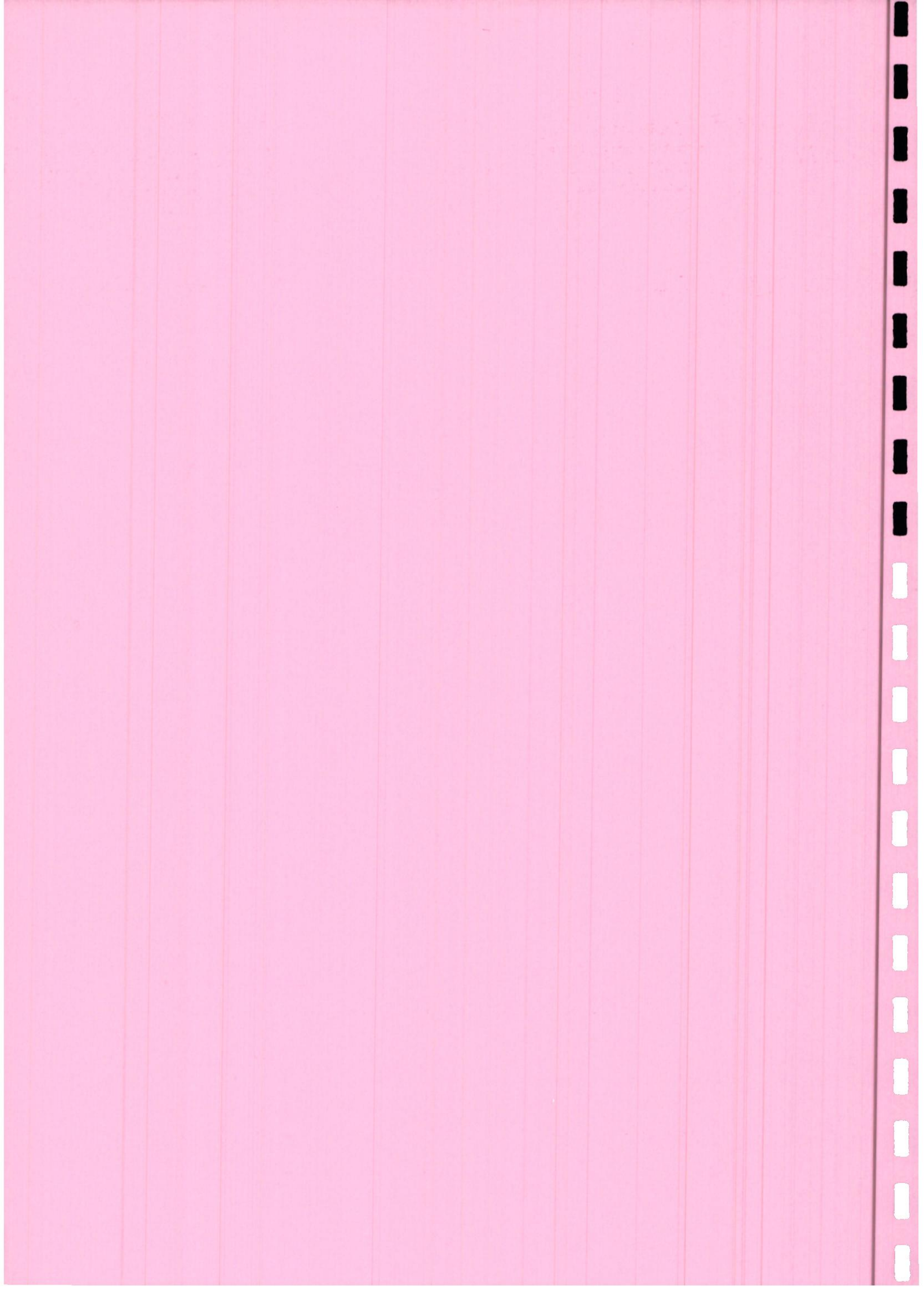
No.	Name of DTC	PROVINCE	DDO'S NAME	PERSONAL NUMBER	Total Advances-On 11/08/09	Total Expenses	Customer Balance
01	Butere	Western	Jacob Mumiia	2008035499	90,000.00	89,955.00	45.00
02	Teso	Western	Thomas Musandu	2005003003	90,000.00	89,700.00	300.00
03	Kakamega Central	Western	Margaret kongi	1990028975	90,000.00	86,000.00	4,000.00
04	Hamisi	Western	William Siguta	2008035415	90,000.00	78,575.00	11,425.00
05	Bungoma West	Western	Mathews Tsuma	2006068187	90,000.00	73,500.00	16,500.00
06	Bungoma North	Western	Kennedy Lumbe	2008035619	90,000.00	68,755.00	21,245.00
07	Samia	Western	Dan Abata	1987004140	90,000.00	57,500.00	32,500.00
08	Bungoma South	Western	Daudi Soransora	2008035473	45,000.00	11,650.00	33,350.00
09	Bungoma South	Western	Boniface Agoro	2005047845	45,000.00	-	45,000.00
10	Vihiga	Western	Evans Lokabel	2008035392	90,000.00	36,895.00	53,105.00
11	Mt. Elgon	Western	Francis Mireti	95012652	90,000.00	34,630.00	55,350.00
	TOTAL				900,000.00	627,180.00	272,820.00

No.	Name of DTC	PROVINCE	DDO'S NAME	PERSONAL NUMBER	Total Advances-On 11/08/09	Total Expenses	Customer Balance
01	Lalipia East	South Rift	CHARLES N. NDUNGU	95012717	87,000.00	72,360.00	14,640.00
02	Kericho	South Rift	LEAH J. CHUMBA	2008035512	87,000.00	72,129.00	14,871.00
03	Nakuru North	South Rift	STANLUS MAKAU MATHEKA	2010056095	87,000.00	69,335.00	17,665.00
04	Narok North	South Rift	KWENDO DENIS	2010056370	87,000.00	63,680.00	23,320.00
05	Bomet	South Rift	LINUS NGENO	2008036055	87,000.00	51,360.00	35,640.00
06	Samburu North	South Rift	DANIEL OKELELE	2010054742	87,000.00	50,000.00	37,000.00
07	Lalipia West	South Rift	JOSEPH MWANGI KAMAU	2008036068	87,000.00	50,000.00	37,000.00
08	Kajiado Central	South Rift	SARAH M. KIOI	20100056744	87,000.00	47,781.00	39,219.00
09	Naivasha	South Rift	GITAH JAMES	2005002879	87,000.00	44,600.00	42,400.00
10	Sotik	South Rift	RONALD RONO K.	2008035685	87,000.00	44,000.00	43,000.00
11	Nakuru DTC	South Rift	THOMAS OSANO	2006068137	87,000.00	42,510.00	44,490.00
12	Transmara	South Rift	SAMWEL M. MUKINDIA	95015058	87,000.00	40,500.00	46,500.00
13	Samburu Central	South Rift	KENRICK O. AYOT	2010056710	87,000.00	30,500.00	56,500.00
14	Molo	South Rift	CYRUS M. KAHIGA	2008035952	87,000.00	-	87,000.00
15	Kipkeleon	South Rift	RONALD MIYOGI OKONGO	2006068640	87,000.00	-	87,000.00
16	Bureti	South Rift	DOMINIC YEGON	2010055243	87,000.00	-	87,000.00
17	Loitokok	South Rift	DOUGLAS MACHARIA	2006068014	87,000.00	-	87,000.00
18	Samburu East	South Rift	JOEL M. MUYANGA	2005002861	87,000.00	-	87,000.00
19	Narok South	South Rift	JOSEPH M. GIKONYO	2010054768	87,000.00	-	87,000.00
	TOTAL				1,653,000.00	678,755.00	974,245.00

No.	Name of DTC	PROVINCE	DDO'S NAME	PERSONAL NUMBER	Total Advances-On 11/08/09	Total Expenses	Customer Balance
01	East Pokot	North Rift	Samson K.Kiprono(CACC)	1995060663	90,000.00	86,386.00	3,614.00
02	Trans Nzoia East	North Rift	Veronica M. Mwangi	2006068470	90,000.00	67,000.00	23,000.00
03	Turkana Central	North Rift	Norman Muraya	2006068616	90,000.00	64,700.00	25,300.00
04	Turkana North	North Rift	Joseph K. Keter (Cacc)	85054872	90,000.00	54,500.00	35,500.00
05	Nandi Central	North Rift	Sally Yagan	2005002853	90,000.00	51,990.00	38,010.00
06	Wareng	North Rift	Michael Ndolo	2008036500	90,000.00	50,000.00	40,000.00
07	Eldoret East	North Rift	Charles K.Rutto	2006067979	90,000.00	49,840.00	40,160.00
08	Marakwet	North Rift	Martine Wekesa	097014456	90,000.00	48,625.00	41,375.00
09	Turkana South	North Rift	Hosman Chesaro	2008035693	90,000.00	32,200.00	57,800.00
10	Baringo Central	North Rift	Mathew K Musyoka	2005002798	90,000.00	24,160.00	65,840.00
11	Baringo North	North Rift	Kiprono Kosgei	2008035994	90,000.00	-	90,000.00
12	North Pokot	North Rift	Gladys Kinyua	95012686	90,000.00	-	90,000.00
13	Pokot Central	North Rift	Nicholas Kiamba	2008035643	90,000.00	-	90,000.00
14	Pokot West	North Rift	Gladys Kinyua	95012686	90,000.00	-	90,000.00
15	Nandi East	North Rift	Nyandieka Mokua	2005003605	90,000.00	-	90,000.00
16	Nandi South	North Rift	Nelly Jekemboi	2008036291	90,000.00	-	90,000.00
17	Kwanza	North Rift	Ben Rutto	2006067945	90,000.00	-	90,000.00
	TOTAL				1,890,000.00	889,401.00	1,000,599.00

NO	Name of DTC	PROVINCE	DDO'S NAME	PERSONAL NUMBER	Total Advances-On 11/08/09	Total Expenses	Customer Balance
01	Kwale	Coast	Peter M. Silas	2006068284	90,000.00	89,800.00	200.00
02	Taita	Coast	Philip K. Musyoka	2005002968	45,000.00	43,500.00	1,500.00
03	Tana Delta	Coast	Ezekiel G. Manyara	2005003037	90,000.00	87,660.00	2,340.00
04	Malindi	Coast	Fidhelis Mwaniki	2005047853	45,000.00	38,856.90	6,143.10
05	Mombasa	Coast	Bonface K. Ngigi	2005003118	45,000.00	38,773.00	6,227.00
06	Kinango	Coast	Jane W. Githui	2008036152	90,000.00	80,696.00	9,304.00
07	Lamu	Coast	Richard Mwarema	1992046474	90,000.00	78,000.00	12,000.00
08	Tana River	Coast	Timothy W. Kamau	2006068488	90,000.00	73,155.00	16,845.00
09	Kilindini	Coast	Milcah Chepkoech	2008035960	90,000.00	67,606.00	22,394.00
10	Kilifi	Coast	Fidhelis Mwaniki	2005047853	45,000.00	-	45,000.00
11	Msambweni	Coast	Robert W. Gatonga	2005003215	90,000.00	42,200.00	47,800.00
12	Kaloleni	Coast	Paul O. Onyango	2006068535	90,000.00	37,460.00	52,540.00
13	Taveta	Coast	Benjamin Odago	2006067953	90,000.00	31,765.00	58,235.00
	TOTAL				945,000.00	709,471.90	280,528.10

B. Global Fund FMA Advance





THE GLOBAL FUND

To Fight Aids, Tuberculosis
Malaria

ERNST & YOUNG

Financial Management
Agency

c/o. Ernst & Young
Britak Centre, Upper Hill
Junction of Mara & Ragati Roads
P. O Box 44286
00100 Nairobi GPO
Kenya

Phone + 254 20 2715300
Fax + 254 20 2716271
Email: Info@ey.co.ke
Website: www.ey.com/eastafrica

PAYMENT VOUCHER

DATE: 7/10/1009

NO:

PAYEE: NIC BANK LTD

AMOUNT IN WORDS (KENYA SHILLINGS): TWENTY FIVE MILLION NINE HUNDRED AND TWENTY EIGHT THOUSAND FOUR HUNDRED AND TWO CENTS FIFTY FIVE ONLY

DATE	PARTICULARS	ACTIVITY CODE	ACCOUNT CODE	AMOUNT	
				KSHS	CTS
7/10/2009	Being transfer of funds from the GF HIV/AIDS RD 2 Phase 2 a/c No.000288 to the GF Principal recipient (MoF) as per the attached transfer authority letter and letter of instructions from the PR dated 2/10/2009: These include funds not disbursed to PI's, interest accrued and net bank charges etc.up to 31/8/2009			25,928,402	55
Cheque Number: 000050			Date: 7/10/2009	Total:	25,928,402 55

	Designation	Name/Initials	Signature	Date
Prepared by:	Project Accountant	Josphat Kamau		7/10/2009
Checked by:	Senior Project Accountant	M W Mugo		7/10/2009
Reviewed by:	Project Manager	W W Macharia		7.10.09
Reviewed by:	Finance Manager	J N Mburu		8/10/09.
Approved by:	Project Director	D N Munga		09/10/09.
Approved by:	Overall Project Coordinator	C A Otolo		9/10/09.
Received by:				

REPUBLIC OF KENYA
OFFICE OF THE DEPUTY PRIME MINISTER AND
MINISTRY OF FINANCE

Telegraphic Address: 22921
FINANCE-NAIROBI
FAX NO. 310833
Telephone: 252299



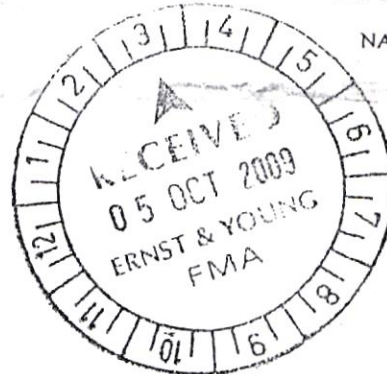
THE TREASURY,
P.O. Box 30007,
NAIROBI.

When replying please quote

EA/FA 63/240/10 (82)

2nd October, 2009

The Global Fund Program Manager
FMA - Ernst and Young



Attn: Ms Wanjiku Macharia


**RE: FINAL ACCOUNTS FOR GLOBAL FUND HIV/AIDS ROUND 2
FUNDS HELD BY THE FIRM**

We are in receipt of your letter ref 7108/25/gf/662 of 19th August, 2009 on the statement of accounts as of 30th June 2009 in regard to HIV Round 2 grants. The letter indicates that your firm paid the balances from the main account and interest accrued from Phase I to NACC.

Please let us know the amount of interest you released to NACC, and also the balances and when you released these funds. According to the Grant Agreement signed between the PR and Global Fund, the PR is solely responsible for all the grants and the accrued interest. This being the case, it is not clear to PR why FMA transferred balances and interest to NACC (Sub-recipient).

Please issue a receipt to the PR for the three months professional fees you paid yourselves as approved in the closure plan.

The rest of the funds including the interest should now be forwarded in a cheque payable to *Principal Recipient, Global Fund, Ministry of Finance*. The accounts should however remain open until the final audit is done on HIV/AIDS Round 2..


Margaret Onyimbo (Mrs.)
For: Permanent Secretary/Treasury.

FINANCIAL MANAGEMENT AGENCY
FUND ACCOUNTABILITY STATEMENT
FOR THE MONTH ENDED 31 AUGUST 2009

PROJECT DETAILS

HIV/AIDS COMPONENT / Global Fund II Civil Society/Kenya Program
 Project name: Kenya National Proposal to Address and Reduce the Impact of HIV/AIDS, Tuberculosis and Malaria

Project number: KEN-202-G03-H-00
 FMA Project Start Date: 30 October 2006
 FMA Project End Date: 29 October 2008
 FMA Project Duration: 24 Months

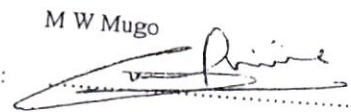
Description	33 Months Cumulative Brought forward KShs.	1 Month August 2009 KShs.	34 Months Cumulative Carried forward KShs.	1 Year Approved budget KShs.
Receipts				
Opening cash & bank balance	-	30,947,807.23	-	-
Funds received from the GF - Round 11, Phase II, Year 3	259,087,687.00	-	259,087,687.00	260,636,349.00
Interest earned	5,093,984.95	81,845.33	5,175,830.28	-
Total Funds Available	264,181,671.95	31,029,652.56	264,263,517.28	260,636,349.00
Project expenditure				
Disbursements to Project Implementers	233,219,370.05	-	233,219,370.05	260,636,349.00
Disbursements to FMA	-	5,101,250.00	5,101,250.00	-
Bank Charges	14,494.67	-	14,494.67	-
Total expenditure	233,233,864.72	5,101,250.00	238,335,114.72	260,636,349.00
Fund balance at 31 August 2009	30,947,807.23	25,928,402.56	25,928,402.56	-
Fund balance represented by:				
Cash at bank (cashbook balance)*	30,947,807.23	25,928,402.56	25,928,402.56	-
Other (attach details)	-	-	-	-
Total Funds balance at 31 August 2009	30,947,807.23	25,928,402.56	25,928,402.56	-

***Reconciliation for funds held for Project Implementers**

Ernst & Young - GF - KEN -202-G03-H - 00 Account No. ICA- 1 - 110 - 000288
 NIC BANK LTD, NIC HOUSE, MASABA ROAD, Nairobi
 PO Box 44599, 00100 - Nairobi, GPO

Balance due to approved Project Implementers (As per the attached schedule)	25,868,316.95
Add: Interest Income credited by NIC Bank Ltd todate	5,175,830.28
Less: Payment of FMA Fees from Programme Funds on 11/8/2009 on the authority of the PR	(5,101,250.00)
Less: Bank charges not yet re-imbursed by NACC	(14,494.67)
Cash at bank (cashbook balance) as at 31 August 2009	25,928,402.56

Note:
 The PR authorised part payment of the outstanding fees to the FMA for the third contract that commenced on 31 October 2008.

Prepared by:
 Name: M W Mugo
 Signature: 
 Designation: Project Accountant
 Date: 17/9/2009

Reviewed by: J N Mburu
 Passed by: D N Munga
 Approved by: Coutts A Otolo
 Finance Director Project Director Overall Project Co-ordinator
 25/09/09 01/10/09



Ref: 7108/25/gf/731

7 October 2009

The Manager,
NIC Bank Limited
NIC House, Masaba Road, Off Uhuru Highway
NAIROBI

Dear Sir,

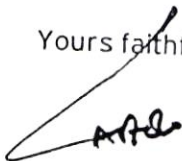
RE: CURRENT ACCOUNT NO. ICA - 1 - 110 - 000288

Please take this as your authority to make a Real Time Gross Settlement (RTGS) transfer of KShs. 25,928,402.55 (Kenya Shillings Twenty - Five Million Nine Hundred and Twenty - Eight Thousand Four Hundred and Two Cents Fifty - Five only) as per the following bank account details:-


Account Name	:	Principal Recipient, Global Fund, Ministry of Finance
Account No.	:	5003073
Bank Name	:	Barclays Bank of Kenya Ltd
Branch Name	:	Barclays Plaza Business Centre
Bank Swift code	:	BARCKENX
Bank Code	:	03 - 077
Bank Address	:	P. O Box 46661 - 00100 Nairobi
Routing Instructions for disbursement	:	RTGS Transfer
Amount being transferred	:	KShs. 25,928,402.55

Enclosed please find our cheque No.000050 of KShs 25,928,402.55 to cover the value of the transfer.

Yours faithfully,



Coutts A. Otolo
Partner

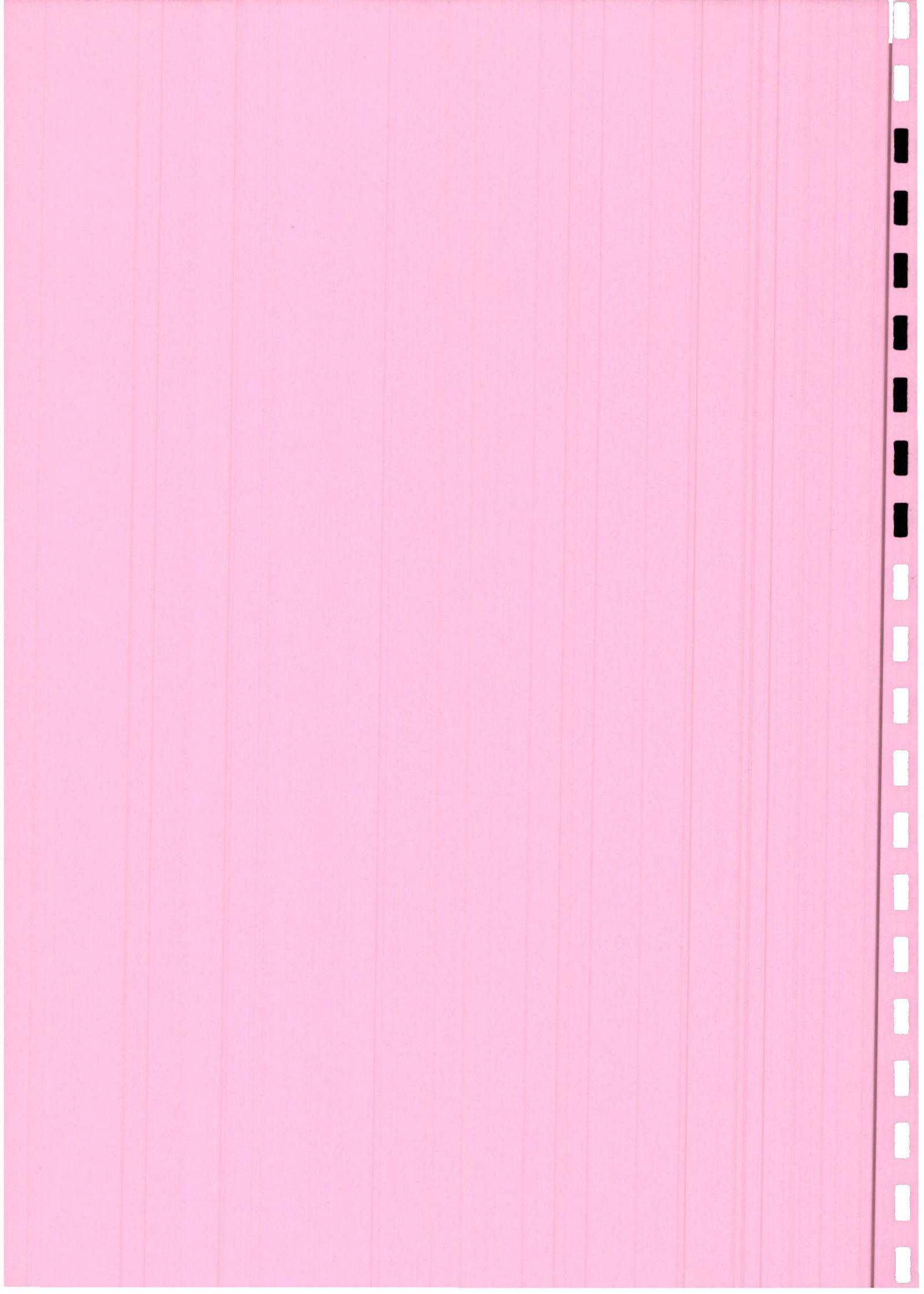


G. G. Karuu
Partner

Enclosure: Cheque No.000050 (KShs. 25,928,402.55)

2000 will reduce the impact of HIV/AIDS.

c. **PACC Advance**





OFFICE OF THE PRESIDENT

NATIONAL AIDS CONTROL COUNCIL

Telephone: Nairobi 2715109/2715144/2896000

Fax No. 2711231/2711072

When replying please quote

Landmark Plaza

8th and 9th Floor

Argwings Kodhek Road

P.O. Box 61307-00200

NAIROBI.

Ref: NACC/025

Date: January 23, 2008

The Permanent Secretary,
Office of the President,
P. O. Box 30510,
NAIROBI.

RE: MR. WILLIAM MAHINDA

The above named officer is currently a member of staff in your Ministry. Mr. Mahinda was Provincial AIDS Control Coordinator in Central Province in 2004. The office held was a branch of National AIDS Control Council at the Provincial level before it was disbanded during the Government restructuring that took place toward end of 2004.

While in office, Mr. Mahinda used to receive funding from NACC Headquarters in the form of advances to facilitate implementation of HIV and AIDS activities in the region. By the time he was leaving office, an amount of Kshs. 781,000/= was still outstanding for accountability and has not been accounted for to date.

The Office of Controller and Auditor General has raised this issue severally during their annual audits. We seek your intervention to have the officer submit accountability reports or refund the balance held.

Thank you.

B. Gathirwa

For: DIRECTOR

STOP AIDS!

• Keep the Promise • Eliminate Stigma
" Total War Against HIV and AIDS "

National AIDS Control Council (NACC) - GF

G/L Account/BP Code FO_CENTRAL
G/L Account/BP Name CENTRAL FIELD OFFICE
G/L Account/BP Currency Kenya Shillings
Prev. Balance LC: KES 0.00 FC: 0.00
Prev. Balance Due LC: KES 0.00 FC:

Date 20/08/13
Time 14:33

Account Balance

Post. Date	Trans.	Source	Offset Acct	Details	Crd.(Deb) LC	Cumulative Bal. (LC)
01/07/08	160	OB	81001-GN-000	Business Partners Opening Balance	KES 781,000.00	KES 781,000.00
17/05/11	819	JE	20202-C3-106	CACC Training done in 2004-F.O.Central	KES (765,473.30)	KES 15,526.70
31/05/11	826	RC	30104-GN-000	Receipt frm William Mahinda-Central FO	KES (15,527.00)	KES -0.30

National AIDS Control Council (NACC) - GF

Post. Date: 17/05/11
 Ref. 1: PV0003
 Ref. 2: PV0003
 Details: CACC Training done in 2004-F.O.Central

Date: 20/08/13
 Time: 14:29

Journal Entry 819

G/L Account/BP Code	G/L Account/BP Name	Debit	Credit	Debit (FC)	Credit (FC)	Due Date
20202-C3-106	Fuel & Lubricants (C3,)	KES 26,200.00				17/05/11
20228-C3-106	Other Allowances (C3,)	KES 269,358.30				17/05/11
20210-C3-106	Local Travel (C3,)	KES 458,883.00				17/05/11
20204-C3-106	Telephone Expense (C3,)	KES 5,300.00				17/05/11
20243-C3-106	Stationery (C3,)	KES 5,732.00				17/05/11
FO_CENTRAL	CENTRAL FIELD OFFICE		KES 765,473.30			17/05/11
		KES 765,473.30	KES 765,473.30			

