

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

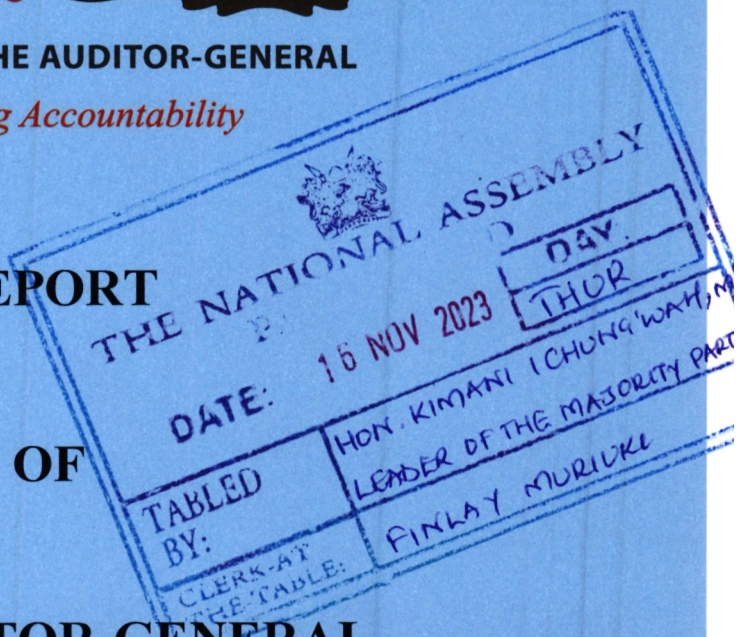
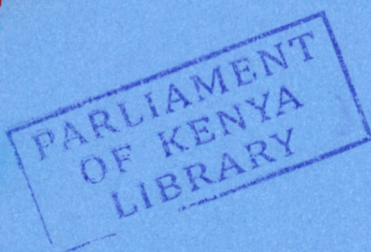
THE AUDITOR-GENERAL

ON

**GLOBAL FUND – TO ENSURE PROVISION
OF QUALITY CARE AND PREVENTION
SERVICES FOR ALL PEOPLE IN KENYA
WITH TB, LEPROSY AND LUNG DISEASES
PROGRAM - KEN-T-TNT, GA 2067**

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

THE NATIONAL TREASURY





**PROJECT NAME: TO ENSURE PROVISION OF QUALITY CARE AND
PREVENTION SERVICES FOR ALL PEOPLE IN KENYA WITH TB, LEPROSY AND
LUNG DISEASES**

IMPLEMENTING ENTITY: THE NATIONAL TREASURY

PROJECT GRANT NUMBER: KEN-T-TNT NO.2067

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2023

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

To ensure provision of quality care and prevention services for all people in Kenya with TB, leprosy and lung diseases
Annual Report and Financial Statements for the financial year ended June 30, 2023

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1. Acronyms and Glossary of Terms

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

2. Project Information and Overall Performance

2.1 Name and registered office

Name

The project's official name is To Accelerate the Reduction of TB, Leprosy and Lung Disease Burden Through Provision of People-centred, Universally Accessible, Acceptable and Affordable Quality Services in Kenya,

Objective

The key objective of the project is to accelerate the reduction of TB, leprosy and lung disease burden through provision of people-centred, universally accessible, acceptable and affordable quality services in Kenya.

Address

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

Contacts: The following are the project contacts

P.O. Box 30007-00100, Nairobi, Kenya.

Telephone: (254) (020) 2252299

E-mail: ps@treasury.go.ke

Website: www.treasury.go.ke

Project information and overall performance (continued)

2.2 Project Information

Project Start Date:	01/07/22
Project End Date:	30/06/24
Project Manager:	Mr. Feisal Mohamed Awer
Project Sponsor:	Global Fund

2.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the National Treasury.
Project number	KEN-T-TNT No.2067
Strategic goals of the project	<p>The strategic goals of the project are as follows:</p> <ul style="list-style-type: none">(i) To reduce TB deaths by 90% compared to 2015(ii) To reduce TB incidence rate by 80% compared to 2015(iii) To reduce the proportion of people with leprosy diagnosed with a grade 2 disability to below 5%(iv) To achieve zero families facing catastrophic costs due to TB, leprosy or lung disease(v) To reduce the burden of chronic lung disease by 20% compared to 2015
Summary of Project Strategies for achievement of strategic goals	<p>The project management aims to achieve the goals through the following means:</p> <ul style="list-style-type: none">(i) Closing the gaps along the care continuum to find and cure all people with TB

To ensure provision of quality care and prevention services for all people in Kenya with TB, leprosy and lung diseases

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	<ul style="list-style-type: none"> (ii) Implementing differentiated responses by counties to address TB in local contexts (iii) Optimizing the implementation of TB, leprosy and lung health services within UHC (iv) Preventing infection, active disease, morbidity and mortality due to TB, leprosy and lung disease (v) Promoting and ensuring a patient centered approach that promotes quality of care.
Other important background information of the project	None
Areas that the project was formed to intervene	<p>The project was formed to intervene in the following areas:</p> <ul style="list-style-type: none"> (i) TB care and prevention (ii) Management of Multi-Drug Resistant TB (MDR-TB) (iii) TB/HIV co-infection (iv) Resilient and Sustainable Systems for Health (RSSH) (financial management systems, HMIS/M&E, health products management, health sector governance and planning, HRH, integrated serviced delivery and quality improvement, and laboratory systems (v) Programme management
Project duration	Three (3) Years

Project Information and Overall Performance (Continued)

2.4 Bankers

The following are the bankers for the current year:

(i) PROJECT SPECIAL BANK ACCOUNT

Stanbic Bank

Account No.: 0100005345272

(ii) LOCAL ACCOUNT

Cooperative Bank of Kenya

Parliament Road Branch

NAIROBI

Account No.: 01141199190800

2.5 Independent Auditor

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

2.6 Roles and Responsibilities

Names	Title designation	Key qualification	Responsibilities
Dr Chris Kiptoo, CBS	Principal Secretary National Treasury	PhD Finance (International Macroeconomics Finance), Master of Science (Ag. Economics), Bachelor of Science (Ag. Economics)	Accounting Officer
Stephen I. Muiruri	Director, Planning	MA ECONOMETRIC, BA(Econ)	Coordinator
Feisal Mohamed Awer	Assistant Director, Financial Sectoral Affairs	MSc Comparative Political Economy, BSc Financial Mathematics	Deputy Coordinator
Anthony Miiru	Program Officer-Malaria	Bachelor in Environmental Health	Malaria Programme Officer
Dr Kimuu	Senior Program Officer-TB	MBChB, MSC, DLSHTM, DQHC&DTMPH	Senior

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			Prograame Officer
Dr Clare Obonyo	Pharmacist	MPH, B. Pharmacy, Higher Dip in MIS	Pharmacist
Simon Kibia	Senior Finance Officer-Malaria	BA(Econ), CPA(K)	Senior Finance Officer
Cornelius Muthiani	Finance Officer-TB	EXECUTIVE MBA, BCOM, CPA(K)	Finance Officer TB
Catherine A.Maneno	Finance Officer -HIV	MSC(FIN), BCOM (FIN), CPA(K), DIP IN ACCTS.	Finance Officer HIV
Fridah K.Matumo	Accounts Assistant	BA, CPA(K)	Accounts Assistant
Teresa W.Kariuki	Internal Auditor-TB	BCOM(FIN) CPA SEC4	Internal Auditor
Kennedy Kithuka	Principal Internal Auditor	MBA, BA(ANTHROPOLOGY), CPA FINALIST	Internal Auditor in charge
Michael C. Mukanzi	Principal Accountant	BCOM (FINANCE), CPA (K), CIFA	Accountant-in-charge
Nancy Mbogo	Principal Internal Auditor	CPA (K)	Internal Audit
Ronald Otsola	Accountant II	BCOM (Finance), CPA (K)	In-charge of Examination section

2.7 Funding summary

The Project is for duration of three (3) years from 2021 to 2024 with an approved budget of US\$.69,719,934.00 (included are Covid-19 funds amounting to US\$.27,044,102) equivalent to Kshs.8,495,288,291.20. The Project is being implemented by the National Treasury (Principal Recipient) and Division of National Tuberculosis Leprosy and Lung Disease Program which is TB Programme at Ministry of Health. However, the Principal Recipient, National Treasury is only accounting for her portion of US\$.47,557,318.00 (equivalent to KShs.5,554,694,742.40) as highlighted in the table below:

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Project information and overall performance (continued)

Below is the funding summary:

A. Source of Funds

Source of funds	Donor Commitment		Amount received to date – (30 th June 2023)		Undrawn balance to date	
	Donor currency (A)	Kshs (A')	Donor currency USD (B)	Kshs (B')	Donor currency USD (A)-(B)	Kshs (A')-(B')
(i) Grant						
Global Fund – TNT	47,557,318.00	5,554,694,742.40	2,108,393.21	300,783,377.00	45,448,924.79	5,243,435,709.40
Transfer from Old Grant				8,263,435.00		
Interest earned				279,054.00		
Transfer from KEMSA				2,102,147.00		
Total	47,557,318.00	5,554,694,742.40	2,108,393.21	311,428,013.00	45,448,924.79	5,243,435,709.40
(ii) Counterpart funds						
Government of Kenya		704,000,000.00		748,321,952.00		(44,321,952.00)
Total	47,557,318.00	6,258,694,742.40	2,108,393.21	1,059,749,965.00	45,448,924.79	5,199,113,757.40

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Project information and overall performance (continued)

B. Application of Funds

Application of funds	Amount received to date – (30 th June 2023)		Cumulative amount paid to date – (30 th June 2023)		Unutilised balance to date (30 th June 2023)	
	Donor currency (A)	Kshs (A')	Donor currency (B)	Kshs (B')	Donor currency (A)-(B)	Kshs (A')- (B')
(i) Grant						
Global Fund – TNT	2,108,393.21	311,259,033.00	2,054,608.85	288,898,549.96	53,784.36	22,360,483.04
Transfer from KEMSA		3,620.00				3,620.00
Interest earned		165,359.95				165,359.95
(i) Counterpart funds						
Government of Kenya		748,321,952.00		748,321,952.00		-
Total	2,108,393.21	1,059,749,964.95	2,054,608.85	1,037,220,501.96	53,784.36	22,529,463.99

Project information and overall performance (continued)

2.8 Summary of Overall Project Performance:

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

This should be 2022/2023 printed estimates (Revised estimates) and actual expenditures.

Budget performance = expenditure / budget x 100

*Donor=275,827,639/406,368,275*100=68%. There was allocation of KShs.47,460,000.00 for Purchase of Laboratory Equipment that was not utilized thus leading to absorption.*

*CPF/GoK=309,707,825/105,045,385*100=295%. There was budget cut despite the fact that we had already submitted invoices for payment. These were paid thus leading to over-expenditure.*

Cumulative-to-date

Donor=288,898,550/501,282,017=58%

CPF/GoK=661,692,102/457,045,385=145%

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

Overall, the number of patients diagnosed with TB increased by about 20% from 82,070 in 2021/22 FY to 98,462 in 2021/22 FY, signalling a full recovery from COVID-19 period. This number of patients diagnosed during the year was 99% of the annual target. Further, the proportion of patients who successfully completed treatment was sustained at about 86% during the four quarters of the year.

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

This should be the printed estimates – 2021/22FY & 2022/23 FY

FY 2021/2022 – 68%

FY 2022/2023 – 115%

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

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The main implementation challenges were largely related to political activities during and immediately after the electioneering period and erratic availability of essential commodities; specifically laboratory testing commodities

2.9 *Summary of Project Compliance:*

- i) Include significant cases of non-compliance with applicable laws and regulations eg treasury circulars on project investment management, PFM Act 2012 and Kenya vision 2030 flagship projects, and essential external financing agreements/covenants,*

No non-compliance

- ii) Include consequences suffered on account of non-compliance or likely to be suffered.*

Not applicable

- iii) Indicate mitigation measures taken or planned to be taken to alleviate the adverse effects of actual or potential consequences of non-compliance.*

Not applicable

3. Statement of Performance against Project's Predetermined Objectives

Introduction

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

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

- a) To reduce TB deaths by 90% compared to 2015
 - b) To reduce TB incidence rate by 80% compared to 2015
 - c) To reduce the proportion of people with leprosy diagnosed with a grade 2 disability to below 5%
 - d) To achieve zero families facing catastrophic costs due to TB, leprosy or lung disease
- To reduce the burden of chronic lung disease by 20% compared to 2015

Progress on attainment of strategic development objectives

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

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Below we provide the progress on attaining the stated objectives:

Project	Objective	Outcome	Indicator	Performance
KEN-T-TNT	Reduce the TB incidence rate by 80% by 2030 compared to 2015	TB incidence	Incidence rate per 100,000	Incidence rate was 267 per 100,000 as compared to 250 per 100,000 for 2020. Improvement for this indicator was affected by COVID-19 pandemic
	Reduce TB deaths by 90% compared by 2030 compared to 2015	TB deaths	Death rate per 100,000	Death rate was 21 per 100,000. This was comparable to previous year. Improving performance of this indicator is closely linked to continuous availability of ARVs for management of TB/HIV co-infection
	Strengthening the timely generation and use of	Health system	HIS deployment and functionality	Completeness and timeliness of reporting

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	integrated, comprehensive and good-quality health information			maintained at above 90% during the year
	Increasing access to care that is equitable in terms of quality and availability of services at all levels	TB treatment success	Treatment success rate	Performance remained above 80% though below the 90% target.

4. Environmental and Sustainability reporting

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

KEN-T-TNT (Tuberculosis grant) focus is to ensure provision of quality care and prevention services of all people in Kenya with TB. The grant is aligned with the National TB Strategy for TB 2019 – 2023, which provides a framework for guiding the strategic and technical response to the TB epidemic in Kenya that reflects a patient-centered approach to planning and evidence-based prioritization or resource allocation.

1. Sustainability strategy and profile

The top management especially the accounting officer should make reference to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.

Long term sustainability is a fundamental aspect of development and global health financing. It is essential that the country is able to scale up and sustain programs to achieve lasting impact in the fight against pandemics and to move towards eventual achievement of Universal Health Coverage. Countries that have experienced economic growth over the last decade are able to move progressively from external donor financing for health towards domestically funded systems that deliver results but must be supported to do so.

The Global Fund sustainability strategy is anchored on a well-articulated Sustainability, Transition and Co-financing Policy that outlines the high-level principles for engaging with countries for long term sustainability of Global Fund supported programs, as well as framework for ensuring successful transitions from Global Fund financing.

2. Environmental performance

Through a statement on climate change and environmental sustainability dated 03 December 2021, the Global Fund expressed deep concern about the impact that environmental damage and climate change are having on human health and its

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disproportionate effect on the most vulnerable and disadvantaged communities. As a leading multilateral funder of grants for HIV, TB, malaria and COVID-19 programs and to strengthen health and community systems, Global Fund has an opportunity and responsibility to minimize impact on the environment, address the environmental and climate impact of procurement operations, and invest in and support countries to build climate - resilient and environmentally sensitive systems for health.

The statement emphasizes commitment by Global Fund to respond to multifaceted threats to human health arising from climate and environmental changes.

3. Employee welfare

Give account of the policies guiding the hiring process and whether they take into account the gender ratio, whether they take in stakeholder engagements and how often they are improved. Explain efforts made in improving skills and managing careers, appraisal and reward systems. The organisation should also disclose their policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA)

The Global Fund recruitment process is designed to enable the Global Fund to select the best applicant for a job based on objective and fair criteria. While the primary criterion for selection are competence and suitability to the job requirements, there is reasonable efforts to achieve and maintain diversity and geographical balance. Recruitment is made on competitive basis except where exceptionally authorized.

The Global Fund prohibits all forms of harassment, including sexual harassment and bullying. Sexual exploitation and any acts of sexual abuse or sexual assault are prohibited. A Code of Conduct applicable to all Global Fund employees regardless of the type or duration of contract is available. Through observance of this Code of Conduct, employees contribute to the kind of organizational culture the Global Fund expects internally, as well as its grant recipients, reflecting integrity, accountability, dignity and respect.

As outcomes, employees (1) earn and maintain the public trust necessary for the Global Fund to accomplish its mission, (2) uphold the fiduciary responsibilities of the Global Fund employees and those of the institution as a whole, and (3) create a positive, productive and motivating work environment.

4. Market place practices-

a) Responsible Supply chain and supplier relations-

explain how the organisation maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.

Global Fund grants are implemented in conformity with Global Fund policies and regulations. The policies and practices governing procurements ensures that awards are transparent and on a competitive basis, bidding process is clear to all prospective bidders, and contracts awarded only to contractors that possess the ability to successfully perform the contracts. The grant recipient, representatives and agents are expected to desist from any practice that is in violation of Code of Conduct for recipients or the Code of Conduct for suppliers in relation to such procurements. Further, recipient is required to maintain clear documentation of procurement processes.

b) Responsible ethical practices

outline efforts to maintain ethical and anti- corruption practices and responsible political involvement.

The Global Fund collectively refers to corrupt practices, fraudulent practices, coercive practices, collusive practices, abusive practices, obstructive practices, retaliation, money laundering, and financing of terrorism as “prohibited practices”.

The Fund’s mission and four principles of transparency, partnership, performance-based financing, and country ownership set the strategic direction for the Fund’s approach to fraud and corruption prevention, detection and response. In this context, the Fund takes a zero-tolerance approach towards prohibited practices.

c) Regulatory impact assessment

Safeguard citizen and stakeholder’s rights.

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

5. Community Engagements

Corporate Social Responsibilities principals are not applicable for grant funds. Where possible, the Global Fund aims to open new opportunities to support community based organizations. This goal includes allowing implementers of the Global Fund grants to fund small, unregistered organizations or collectives that serve key populations and other marginalized groups.

Global Fund grants are activity based applied towards prioritized interventions to fight AIDS, TB and Malaria.

5. Statement of Project Management responsibilities

The *Principal Secretary* for the National Treasury and the *Project Coordinator* for **Global Fund Project** are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year ended on June 30, 2023.

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

The *Principal Secretary* for the National Treasury and the *Project Coordinator* for **Global Fund Project** accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The *Principal Secretary* for the National Treasury and the *Project Coordinator* for **Global Fund Project** are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year ended June 30, 2023, and of the Project's financial position as at that date. The *Principal Secretary* for the National Treasury and the *Project Coordinator* for **Global Fund Project** further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

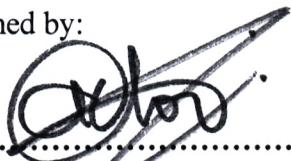
The *Principal Secretary* for the National Treasury and the *Project Coordinator* for **Global Fund Project** confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

To ensure provision of quality care and prevention services for all people in Kenya with TB, leprosy and lung diseases

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

Approval of the Project Financial Statements

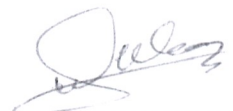
The Project financial statements were approved by the *Principal Secretary* for the National Treasury and the *Project Coordinator* for **Global Fund Project** on 30th September, 2023 and signed by:



.....
Dr. Chris Kiptoo, CBS
Principal Secretary



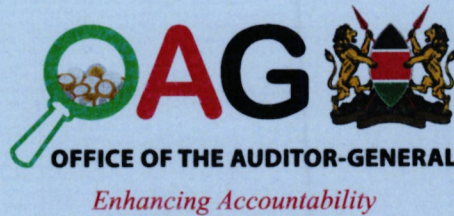
.....
Feisal M. Awer
Project Coordinator



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

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON GLOBAL FUND - TO ENSURE PROVISION OF QUALITY CARE AND PREVENTION SERVICES FOR ALL PEOPLE IN KENYA WITH TB, LEPROSY AND LUNG DISEASES PROGRAM - KEN-T-TNT, GA 2067 FOR THE YEAR ENDED 30 JUNE, 2023 - THE NATIONAL TREASURY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Global Fund - To Ensure Provision of Quality Care and Prevention Services for All People in Kenya with TB,

Report of the Auditor-General on Global Fund - To Ensure Provision of Quality Care and Prevention Services for All People in Kenya with TB, Leprosy and Lung Diseases Program - KEN-T-TNT, GA 2067 for the year ended 30 June, 2023 - The National Treasury

Leprosy and Lung Diseases Program set out on pages 1 to 36, which comprise of the statement of financial assets as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Global Fund - To Ensure Provision of Quality Care and Prevention Services for All People in Kenya with TB, Leprosy and Lung Diseases Program as at 30 June, 2023, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Grant Agreement No. KEN-T-TNT No. 2067 dated 14 June, 2021 between the Global Fund and the Republic of Kenya and the Public Finance Management Act, 2012.

In addition, the special account statement presents fairly, transactions for the year, and the closing balance has been reconciled with the books of account.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Global Fund - To Ensure Provision of Quality Care and Prevention Services for all People in Kenya with TB, Leprosy and Lung Diseases Program Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

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

Other Matter

1. Pending Bills

Annex 4a to the financial statements discloses pending bills totalling to Kshs.176,406,228. Although Management has attributed the non-payment of the bills to challenges in Exchequer release, failure to settle bills during the year in which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent year. Further, pending bills could expose the project to the risk of incurring unnecessary interest and penalties in case of litigation.

2. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects budgeted income of Kshs.511,413,660 against actual income of Kshs.688,570,383 resulting to an over-collection of Kshs.177,156,723 or 35% of the budget. The statement further reflects budgeted expenditure of Kshs.511,413,660 against actual expenditure of Kshs.671,981,792 resulting to an over-expenditure of Kshs.160,563,132 or 31% of the budget. Management has attributed the over-collection and over-expenditure to reduction of the budget during supplementary II revision.

The over funding and over expenditure resulted in the program implementing activities without appropriate approval by The National Treasury.

3. Unresolved Prior Year Matter

As reported in the previous year, the statement of receipts and payments reflects cumulative amount of Kshs.748,138,430 with respect to counterpart funding and as disclosed in Note 1 to the financial statements. The amount relates to the Government counterpart funds which were drawn from the ledger as expenditure incurred by The National Treasury on behalf of the Program. However, supporting expenditure returns and schedule for expenditure amounting to Kshs.326,958,900 were not provided for audit.

In the circumstances, the eligibility and the accuracy of the counterpart funding payments of Kshs.748,138,430 could not be confirmed.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by the Global Fund, I report based on my audit that:

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Program's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Program or cease operations.

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

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

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

governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Program's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Program to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Program to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

26 October, 2023

7. Statement of Receipts and Payments for the year ended 30th June 2023.

	Note	2022/2023		2021/2022		Total	Cumulative to-date (From inception)
		Receipts and payments controlled by the entity Kshs.	Payments made by third parties Kshs.	Receipts and payment controlled by the entity Kshs.	Payments made by third parties Kshs.		
Receipts							
Transfer from Government entities (Counterpart funding, CPF)	1	396,154,153		351,984,277		351,984,277	748,138,430
Transfer from Government entities (KEMSA)	1			2,102,147		2,102,147	2,102,147
Proceeds from domestic and foreign grants	2	292,247,250		8,536,127		8,536,127	300,783,377
Miscellaneous receipts (Applied interest)	3	165,360		113,694		113,694	279,054
Transfer from NFM 2		3,620		8,259,815		8,259,815	8,263,435
Total receipts		688,570,383		19,011,783		370,996,060	1,059,566,443
Payments							
Compensation to employees	4	6,791,863		4,375,824		4,375,824	11,167,687
Purchase of goods and services	5	644,955,679		360,679,364		360,679,364	1,005,635,043
Acquisition of non-financial assets (tablet computers)	6	20,234,250		-		-	20,234,250
Total payments		671,981,792		13,070,911		365,055,188	1,037,036,980
Surplus/ (deficit)		16,588,591	-	5,940,872		5,940,872	22,529,463

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



.....
Dr. Chris Kiptoo, CBS
Principal Secretary



.....
Feisal M. Awer
Project Coordinator



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

8. Statement of Financial Assets as at 30th June 2023

Description	Note	2022/2023	2021/2022
		Kshs	Kshs
Financial Assets			
Cash and Cash equivalents			
Bank Balances	8	86,177,959	69,589,768®
M-Pesa Balance	8	400	
Total Cash and Cash equivalents		86,178,359	69,589,768®
Total Financial Assets		86,178,359	69,589,768®
Financial Liabilities			
Third party Deposits and Retention	9	63,648,896	63,648,896®
Net Assets		22,529,463	5,940,872
Represented By			
Fund Balance B/fwd.	7	5,940,872	-
Surplus/(Deficit) for the Year		16,588,591	5,940,872
Net Financial Position		22,529,463	5,940,872

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


.....
Dr. Chris Kiptoo, CBS
Principal Secretary


.....
Feisal M. Awer
Project Coordinator


.....
Michael C. Mukanzi
Project Accountant

ICPAK Member No:17538

To ensure provision of quality care and prevention services for all people in Kenya with TB, leprosy and lung diseases

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9. Statement of Cashflow for the year ended 30th June 2023

Description	Notes	2022/2023	2021/2022
		Kshs	Kshs
Cashflow from operating activities			
Receipts			
Transfer from government entities (Counterpart funding)	1	396,154,153	351,984,277
Transfer from government entities (KEMSA)	1	-	2,102,147
Proceeds from domestic and foreign grants	2	292,247,250	8,536,127
Miscellaneous receipts (Applied Interest)	3	165,360	113,694
Transfer from NFM 2		3,620	8,259,815
Total receipts		688,570,383	370,996,060
Payments			
Compensation of employees	4	6,791,863	4,375,824
Purchase of goods and services	5	644,955,679	360,679,364
Acquisition of non-financial assets	6	20,234,250	
Total Payments		671,981,792	365,055,188
Net receipts/(payments)		16,588,591	5,940,872
Adjustments during the year			
Increase in liabilities			63,648,896®
Net cash flow from operating activities		16,588,591	5,940,872
Cash and cash equivalent at beginning of the year	8	69,589,768	-
Cash and cash equivalent at end of the year	8	86,178,359	69,589,768®

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

To ensure provision of quality care and prevention services for all people in Kenya with TB, leprosy and lung diseases


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



.....
Dr. Chris Kiptoo, CBS
Principal Secretary



.....
Feisal M. Awer
Project Coordinator



.....
Michael C. Mukanzi
Project Accountant

ICPAK Member No:17538

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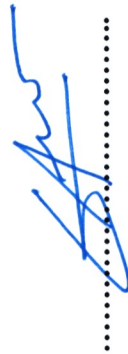
10. Statement of Comparison of Budget and Actual amounts for year ended 30th June 2023

Receipts/Payments Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization F=d/c
Receipts						
Counterpart funding	352,000,000	(246,954,615)	105,045,385	396,154,153	(291,108,768)	377
Proceeds from domestic and foreign grants	310,160,984	96,207,291	406,368,275	292,247,250	114,121,025	72
Transfer from NFM 2				3,620	(3,620)	-
Miscellaneous receipts				165,360	(165,360)	-
Total Receipts	662,160,984	(150,747,324)	511,413,660	688,570,383	(177,156,723)	135
Payments						
Compensation to employees	8,146,777	(884,226)	7,262,551	6,791,863	470,688	94
Purchase of goods and services	562,112,090	(127,736,074)	434,376,016	644,955,679	(210,579,663)	148
Acquisition of non-financial assets	16,665,093	5,650,000	22,315,093	20,234,250	2,080,843	91
Purchase of Laboratory Equipment	50,480,189	(3,020,189)	47,460,000	-	47,460,000	-
Purchase of ICT Networking & Comm Eq.	24,756,835	(24,756,835)	-	-	-	-
Total Payments	662,160,984	(150,747,324)	511,413,660	671,981,792	(160,563,132)	115
Surplus or Deficit	-	-	-	16,588,591	(16,588,591)	

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



.....
Dr. Chris Kiptoo, CBS
Principal Secretary



.....
Feisal M. Awer
Project Coordinator



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

11. Significant Accounting Policies

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

a) Statement of compliance and basis of preparation

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

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

b) Reporting entity

The financial statements are for Global Fund Project under the National Treasury. The financial statements are for the reporting entity (Global Fund Project) as required by Section 81 of the PFM Act, 2012 .

c) Reporting currency

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

d) Recognition of receipts

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

i) Transfers from the Exchequer

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

Significant Accounting Policies (continued)

ii) External Assistance

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

iii) Other receipts

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

iv) Donations and grants

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

v) Proceeds from borrowing.

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

vi) Undrawn external assistance

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

Significant Accounting Policies (continued)

e) Recognition of payments

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

i) Compensation to employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

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

Significant Accounting Policies (Continued)

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

f) In-kind donations

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

g) Cash and cash equivalents

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

h) Restriction on cash

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

i) Imprests and Advances

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

j) Contingent Liabilities

A contingent liability is:

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

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

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

Significant Accounting Policies (Continued)

k) Contingent Assets

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

l) Pending bills

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

m) Budget

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

Significant Accounting Policies (Continued)

n) Third party payments

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

o) Exchange rate differences

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

p) Comparative figures

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

q) Subsequent events

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

r) Prior period adjustments

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

12. Notes to the Financial Statements

1. Transfer from Government entities (Counterpart funding and KEMSA)

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

Description	2022/2023	2021/2022	Cumulative to-date (from inception)
	Kshs	Kshs	Kshs
<i>Counterpart funding through National Treasury</i>			
Counterpart funds Quarter	396,154,153	351,984,277	748,138,430
Total (See Annex 3)	396,154,153	351,984,277	748,138,430
<i>Other transfers from government entities</i>			
Agency (KEMSA)		2,102,147	
Total	-	2,102,147	2,102,147
Total	<u>396,154,153</u>	<u>354,086,424</u>	<u>750,240,577</u>

The transfer from KEMSA is funds that were in the bank account after end of funding by two on 30th June, 2021. The funds were transferred to the Principal Recipient (PR) account as per Global Fund requirement.

*To ensure provision of quality care and prevention services for all people in Kenya with TB, leprosy and lung diseases
Annual Report and Financial Statements for the financial year ended June 30, 2023*

Notes to the Financial Statements (Continued)

2. Proceeds From Domestic and Foreign Grants

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

Name of Donor	Date received	Amount received in donor currency USD	2022/2023				2021/2022		Cumulative to date
			Grants received in cash Kshs	Grants received as direct payment* Kshs	Grants received in kind Kshs	Total amount Kshs	Total Amount Kshs	Kshs	
Grants Received from Multilateral Donors (International Organizations)									
Global Fund – Africa Biosystems Ltd	31.10.22	-	1,098,000						8,536,126.54
Global Fund – Benfica East Africa	21.03.23		2,984,564				1,098,000		1,098,000
Global Fund - Chem-Labs Limited	16.12.22	522,500	64,884,050				2,984,564		2,984,564
Global Fund – Healthlearn Media	11.04.23	71,340.00	9,737,910.00				64,884,050		64,884,050
Global Fund – Healthlearn Media	01.08.22	72,500.00	8,817,450.00				9,737,910.00		9,737,910.00
Global Fund – Faram E.A. Limited	22.09.22	44,280.00	5,384,448.00				8,817,450.00		8,817,450.00
Global Fund – Revital Healthcare	21.10.22	9,350.00	1,144,112.75				5,384,448.00		5,384,448.00
							1,144,112.75		1,144,112.75

*To ensure provision of quality care and prevention services for all people in Kenya with TB, leprosy and lung diseases
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During the financial period to 30th June 2023, we received grants from donors as detailed in the table below:

Name of Donor	Date received	Amount received in donor currency	2022/2023				2021/2022		Cumulative to date
			Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount	Total Amount	Kshs	
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Global Fund – Khalil Logistical	16.12.22	56,960.00	7,073,292.80				7,073,292.80	7,073,292.80	
Global Fund – Haine Lifescience	16.12.22	356,553.00	44,276,751.54				44,276,751.54	44,276,751.54	
Global Fund – Royale Online Ltd	16.12.22	-	30,943,000.00				30,943,000.00	30,943,000.00	
Global Fund – Royale Online Ltd	20.02.23	-	35,062,500.00				35,062,500.00	35,062,500.00	
Global Fund - Amiken Limited	19.05.23	72,546.59	10,167,767.32				10,167,767.32	10,167,767.32	
Global Fund - KEMSA	01.08.22	3,625.00	440,872.50				440,872.50	440,872.50	
Global Fund - KEMSA	22.09.22		1,011,712.50				1,011,712.50	1,011,712.50	
Global Fund - KEMSA	22.09.22	2,214.00	269,222.40				269,222.40	269,222.40	

**To ensure provision of quality care and prevention services for all people in Kenya with TB, leprosy and lung diseases
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Name of Donor	2022/2023						2021/2022		Cumulative to date
	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount	Total Amount	Kshs	
Global Fund - KEMSA	21.10.22	467.50	57,205.64			57,205.64		57,205.64	
Global Fund - KEMSA	31.10.22		54,900.00			54,900.00		54,900.00	
Global Fund - KEMSA	16.12.22	491.10	60,984.80			60,984.80		60,984.80	
Global Fund - KEMSA	16.12.22		1,547,150.00			1,547,150.00		1,547,150.00	
Global Fund - KEMSA	16.12.22	2,848.00	353,664.64			353,664.64		353,664.64	
Global Fund - KEMSA	16.12.22	26,125.00	3,244,202.50			3,244,202.50		3,244,202.50	
Global Fund - KEMSA	20.02.23		1,753,125.00			1,753,125.00		1,753,125.00	

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

*To ensure provision of quality care and prevention services for all people in Kenya with TB, leprosy and lung diseases
Annual Report and Financial Statements for the financial year ended June 30, 2023*

Name of Donor	Date received	2022/2023					2021/2022		Cumulative to date
		Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount	Total Amount	Kshs	
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Global Fund - KEMSA	23.02.23	409.01	54,144.74			54,144.74		54,144.74	
Global Fund - KEMSA	23.02.23	2,152.39	284,933.39			284,933.39		284,933.39	
Global Fund - KEMSA	23.02.23	505.88	66,968.39			66,968.39		66,968.39	
Global Fund - KEMSA	23.02.23	35.37	4,682.28			4,682.28		4,682.28	
Global Fund - KEMSA	23.02.23	1,519.25	201,118.32			201,118.32		201,118.32	
Global Fund - KEMSA	23.02.23	591.83	78,346.46			78,346.46		78,346.46	
Global Fund - KEMSA	23.02.23	319.13	42,246.43			42,246.43		42,246.43	
Global Fund - KEMSA	23.02.23	83.58	11,064.32			11,064.32		11,064.32	

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

Name of Donor	2022/2023					2021/2022		Cumulative to date
	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount	Total Amount	
			Kshs	Kshs	Kshs			
Global Fund - KEMSA	23.02.23	189.52	25,088.66			25,088.66		25,088.66
Global Fund - KEMSA	23.02.23	187.00	24,755.06			24,755.06		24,755.06
Global Fund - KEMSA	23.02.23	79.08	10,468.61			10,468.61		10,468.61
Global Fund - KEMSA	23.02.23	197.27	26,114.60			26,114.60		26,114.60
Global Fund - KEMSA	23.02.23	1,005.33	133,085.59			133,085.59		133,085.59
Global Fund - KEMSA	23.02.23	383.27	50,737.28			50,737.28		50,737.28
Global Fund - KEMSA	23.02.23	60.75	8,042.09			8,042.09		8,042.09
Global Fund - KEMSA	23.02.23	72.06	9,539.30			9,539.30		9,539.30

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

Name of Donor	2022/2023						2021/2022		Cumulative to date
	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount	Total Amount	Kshs	
Global Fund - KEMSA	23.02.23	198.29	26,249.63					26,249.63	26,249.63
Global Fund - KEMSA	14.03.23	302.78	40,082.02					40,082.02	40,082.02
Global Fund - KEMSA	14.03.23	1,506.58	199,441.06					199,441.06	199,441.06
Global Fund - KEMSA	14.03.23	163.37	21,626.92					21,626.92	21,626.92
Global Fund - KEMSA	14.03.23	6,226.80	824,303.78					824,303.78	824,303.78
Global Fund - KEMSA	14.03.23	970.08	128,419.19					128,419.19	128,419.19
Global Fund - KEMSA	14.03.23	2,604.11	344,732.08					344,732.08	344,732.08
Global Fund - KEMSA	14.03.2023		22,919.04					22,919.04	22,919.04

**To ensure provision of quality care and prevention services for all people in Kenya with TB, leprosy and lung diseases
Annual Report and Financial Statements for the financial year ended June 30, 2023**

Name of Donor	Date received	Amount received in donor currency	2022/2023				2021/2022		Cumulative to date
			Grants received in cash Kshs	Grants received as direct payment* Kshs	Grants received in kind Kshs	Total amount Kshs	Total Amount Kshs	Kshs	
Global Fund - KEMSA	14.03.2023		63,432.18			63,432.18		63,432.18	
Global Fund - KEMSA	14.03.2023		106,881.39			106,881.39		106,881.39	
Global Fund - KEMSA	14.03.2023		131,080.95			131,080.95		131,080.95	
Global Fund - KEMSA	14.03.2023		80,298.54			80,298.54		80,298.54	
Global Fund - KEMSA	14.03.2023		39,049.29			39,049.29		39,049.29	
Global Fund - KEMSA	14.03.2023		29,332.80			29,332.80		29,332.80	
Global Fund - KEMSA	14.03.2023	933.68	123,600.56			123,600.56		123,600.56	
Global Fund - KEMSA	14.03.2023	370.82	49,089.15			49,089.15		49,089.15	

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Name of Donor	2022/2023					2021/2022		Cumulative to date
	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payments*	Grants received in kind	Total amount	Total Amount	
Global Fund - KEMSA	14.03.23	622.87	82,455.53			82,455.53		82,455.53
Global Fund - KEMSA	14.03.23	224.33	29,696.81			29,696.81		29,696.81
Global Fund - KEMSA	14.03.23	1,386.26	183,513.10			183,513.10		183,513.10
Global Fund - KEMSA	14.03.23	593.00	78,501.34			78,501.34		78,501.34
Global Fund - KEMSA	14.03.23	543.60	71,961.77			71,961.77		71,961.77
Global Fund - KEMSA	14.03.23	541.62	71,699.66			71,699.66		71,699.66
Global Fund - KEMSA	14.03.23	208.34	27,580.05			27,580.05		27,580.05
Global Fund - KEMSA	14.03.23	1,800.73	238,380.64			238,380.64		238,380.64
Global Fund - KEMSA	21.10.22	47.25	5,781.98			5,781.98		5,781.98

**To ensure provision of quality care and prevention services for all people in Kenya with TB, leprosy and lung diseases
Annual Report and Financial Statements for the financial year ended June 30, 2023**

Name of Donor	2022/2023						2021/2022		Cumulative to date
	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount	Total Amount	Kshs	
Global Fund - KEMSA	21.10.22	1,023.32	125,223.67			125,223.67		125,223.67	
Global Fund - KEMSA	15.03.23	328.52	43,489.48			43,489.48		43,489.48	
Global Fund - KEMSA	15.03.23	474.95	62,873.88			62,873.88		62,873.88	
Global Fund - KEMSA	15.03.23	559.47	74,062.64			74,062.64		74,062.64	
Global Fund - KEMSA	15.03.23	3,538.97	468,488.85			468,488.85		468,488.85	
Global Fund - KEMSA	15.03.23	496.14	65,679.01			65,679.01		65,679.01	
Global Fund - KEMSA	15.03.23	220.93	29,246.71			29,246.71		29,246.71	
Global Fund - KEMSA	15.03.23	775.68	102,684.52			102,684.52		102,684.52	
Global Fund - KEMSA	17.03.23	68.25	9,034.94			9,034.94		9,034.94	
Global Fund - KEMSA	17.03.23	761.31	100,782.22			100,782.22		100,782.22	
Global Fund - KEMSA	17.03.23	231.88	30,696.27			30,696.27		30,696.27	
	17.03.23	515.58	68,252.48			68,252.48		68,252.48	

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Name of Donor	Date received	2022/2023				2021/2022		Cumulative to date
		Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount	Total Amount	
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Global Fund - KEMSA	17.03.2023	679.64	89,970.74			89,970.74	89,970.74	
Global Fund - KEMSA	17.03.2023	482.94	63,931.60			63,931.60	63,931.60	
Global Fund - KEMSA	17.03.2023	1,324.37	175,320.10			175,320.10	175,320.10	
Global Fund - KEMSA	17.03.2023	61.76	8,175.79			8,175.79	8,175.79	
Global Fund - KEMSA	17.03.2023	736.99	97,562.74			97,562.74	97,562.74	
Global Fund - KEMSA	17.03.2023	182.25	24,126.26			24,126.26	24,126.26	
Global Fund - KEMSA	17.03.2023	3,044.38	403,015.02			403,015.02	403,015.02	
Global Fund - KEMSA	17.03.2023	2,331.46	308,638.67			308,638.67	308,638.67	
Global Fund - KEMSA	17.03.2023	244.59	32,378.82			32,378.82	32,378.82	
Global Fund - KEMSA	23.02.2023	2,177.96	288,318.34			288,318.34	288,318.34	
Global Fund - KEMSA	23.02.2023	133.86	17,720.39			17,720.39	17,720.39	
Global Fund - KEMSA	23.02.2023	404.20	53,508.00			53,508.00	53,508.00	

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

Name of Donor	Date received	2022/2023				2021/2022		Cumulative to date
		Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount	Total Amount	
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Global Fund - KEMSA	23.02.23	380.28	50,341.47			50,341.47		50,341.47
Global Fund - KEMSA	23.02.23	790.49	104,645.07			104,645.07		104,645.07
Global Fund - KEMSA	23.02.23	61.21	8,102.98			8,102.98		8,102.98
Global Fund - KEMSA	23.02.23	660.48	87,434.34			87,434.34		87,434.34
Global Fund - KEMSA	23.02.23	899.04	119,014.92			119,014.92		119,014.92
Global Fund - KEMSA	23.02.23	389.81	51,603.05			51,603.05		51,603.05
Global Fund - KEMSA	23.02.23	588.84	77,950.64			77,950.64		77,950.64
Global Fund - KEMSA	21.03.23	-	149,228.20			149,228.20		149,228.20
Global Fund - KEMSA	19.05.23	3,627.33	508,388.44			508,388.44		508,388.44
Global Fund - KEMSA	16.12.22	17,827.65	2,213,837.58			2,213,837.58		2,213,837.58
Global Fund - KEMSA	21.03.23	540.67	72,187.56			72,187.56		72,187.56
Global Fund - KEMSA	21.03.23	60.31	8,052.29			8,052.29		8,052.29

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

Name of Donor	2022/2023						2021/2022		Cumulative to date
	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount	Total Amount	Kshs	
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Global Fund - KEMSA	21.03.23	208.38	27,821.86			27,821.86		27,821.86	
Global Fund - KEMSA	21.03.23	582.00	77,705.73			77,705.73		77,705.73	
Global Fund - KEMSA	21.03.23	392.33	52,381.94			52,381.94		52,381.94	
Global Fund - KEMSA	21.03.23	668.58	89,265.46			89,265.46		89,265.46	
Global Fund - KEMSA	21.03.23	1,102.24	147,165.57			147,165.57		147,165.57	
Global Fund - KEMSA	21.03.23	82.54	11,020.33			11,020.33		11,020.33	
Global Fund - KEMSA	21.03.23	105.46	14,080.49			14,080.49		14,080.49	
Global Fund - KEMSA	21.03.23	161.04	21,501.26			21,501.26		21,501.26	
Global Fund - KEMSA	22.03.23	1,793.97	239,521.90			239,521.90		239,521.90	
Global Fund - KEMSA	22.03.23	825.67	110,239.33			110,239.33		110,239.33	
Global Fund - KEMSA	22.03.23	491.41	65,610.61			65,610.61		65,610.61	
Global Fund - KEMSA	22.03.23	1,343.53	179,381.41			179,381.41		179,381.41	

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

Name of Donor	2022/2023						2021/2022		Cumulative to date
	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount	Total Amount	Kshs	
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Global Fund - KEMSA	22.03.2023	303.89	40,573.87			40,573.87		40,573.87	
Global Fund - KEMSA	22.03.2023	321.24	42,890.36			42,890.36		42,890.36	
Global Fund - KEMSA	22.03.2023	293.70	39,213.36			39,213.36		39,213.36	
Global Fund - KEMSA	22.03.2023	538.87	71,947.23			71,947.23		71,947.23	
Global Fund - KEMSA	22.03.2023	264.55	35,321.39			35,321.39		35,321.39	
Global Fund - KEMSA	22.03.2023	240.45	32,103.68			32,103.68		32,103.68	
Global Fund - KEMSA	22.03.2023	322.48	43,055.92			43,055.92		43,055.92	
Global Fund - KEMSA	22.03.2023	153.08	20,438.48			20,438.48		20,438.48	
Global Fund - KEMSA	22.03.2023	1,188.96	158,743.99			158,743.99		158,743.99	
Global Fund - KEMSA	22.03.2023	716.62	95,679.52			95,679.52		95,679.52	
Global Fund - KEMSA	22.03.2023	777.24	103,773.20			103,773.20		103,773.20	
Global Fund - KEMSA	22.03.2023	102.37	13,667.93			13,667.93		13,667.93	

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

Name of Donor	Date received	2022/2023				2021/2022		Cumulative to date
		Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount	Total Amount	
			Kshs	Kshs	Kshs	Kshs	Kshs	
Global Fund - KEMSA	22.03.2023	6,033.36	805,544.06			805,544.06	805,544.06	
Global Fund - KEMSA	22.03.2023	639.94	85,441.59			85,441.59	85,441.59	
Global Fund - KEMSA	22.03.2023	507.66	67,780.22			67,780.22	67,780.22	
Global Fund - KEMSA		852.49	109,647.26			109,647.26	109,647.26	
Global Fund - KEMSA	20.02.2023	631.76	81,256.97			81,256.97	81,256.97	
Global Fund - KEMSA	11.04.2023	3,567.00	486,895.50			486,895.50	486,895.50	
Global Fund – Nelka Regional Ve.	22.09.22		20,234,250.92			20,234,250.92	20,234,250.92	
Global Fund – KEMSA		14,888.32	1,909,575.92			1,909,575.92	1,909,575.92	
Global Fund Exchequer	July		26,121,453.60			26,121,453.60	26,121,453.60	
Total			292,247,249.91			292,247,249.91	8,536,126.54 300,783,376.45	

Notes to the Financial Statements (Continued)

3. Miscellaneous receipts

Description	2022/2023		2021/2022		Cumulative to- date (from inception)
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total receipts	Total receipts	
	Kshs	Kshs	Kshs	Kshs	Kshs
Other receipts not classified elsewhere*					
Operations bank Applied interest				113,694	113,694
Operations bank Applied interest – Q 1	14,750		14,750		14,750
Operations bank Applied interest – Q 2	4,614		4,614		4,614
Operations bank Applied interest – Q 3	61,232		61,232		61,232
Operations bank Applied interest – Q 4	84,764		84,764		84,764
Total	165,360		165,360	113,694	279,054

This is interest earned in our project operations bank account at Co-operative Bank of Kenya

Ksh.113,693.70 is the total interest earned Financial Year 2021/2022

*To ensure provision of quality care and prevention services for all people in Kenya with TB, leprosy and lung diseases
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Notes to the Financial Statements (Continued)

4. Compensation to Employees

Description	2022/2023		2021/2022		Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
-					
Basic wages of temporary employees - Total				4,375,824	4,375,824
Basic wages of temporary employees – Q 1	1,093,956		1,093,956		1,093,956
Basic wages of temporary employees – Q 2	1,093,956		1,093,956		1,093,956
Basic wages of temporary employees – Q 3	1,093,956		1,093,956		1,093,956
Basic wages of temporary employees – Q 4	1,093,956		1,093,956		1,093,956
Sub-total	4,375,824		4,375,824		4,375,824
Top-up allowance					
Performance incentive – Q 2	795,410		795,410		795,410
Performance incentive – Q 3	542,603		542,603		542,603
Performance incentive – Q 4	539,013		539,013		539,013
Performance incentive – Q 1	539,013		539,013		539,013
Sub-total	2,416,039		2,416,039		2,416,039
Total	6,791,863		6,791,863	4,375,824	11,167,687

*To ensure provision of quality care and prevention services for all people in Kenya with TB, leprosy and lung diseases
Annual Report and Financial Statements for the financial year ended June 30, 2023*

Notes to the Financial Statements (Continued)

5. Purchase of Goods and Services

Description	2022/2023		2021/2022		Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Domestic travel and subsistence	2,391,300		2,391,300	136,800	2,528,100
Foreign travel and subsistence	387,859		387,859		387,859
Fuel, oils and lubricants	93,401		93,401	8,000	101,401
Specialized materials and services (See Annex 8)	598,446,808		598,446,808	8,129,644	606,576,452
Other operating payments (See Annex 9)	43,598,890		43,598,890	420,642	44,019,532
Bank charges	37,420		37,420		35,600
Total	644,955,678		644,955,678	8,695,086	653,648,944

Notes to the Financial Statements (Continued)

6. Acquisition of Non-Financial Assets

Description	2022/2023		2021/2022		Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs.	Kshs.	Kshs	Kshs	
Purchase of specialised plant, equipment and machinery (See Annex 6)	20,234,250		20,234,250	-	20,234,250
Total	<u>20,234,250</u>		<u>20,234,250</u>	=	<u>20,234,250</u>

The specialised plant, equipment and machinery was purchased on behalf of TB Program at State Department for Public Health and Professional Standards. The equipment is at the State Department.

Notes to the Financial Statements (Continued)

7. Fund Balance Brought Forward

Description	2022/2023	2021/2022
	Kshs	Kshs
Bank accounts	5,940,872	-
Total	5,940,872	-

8. Cash And Cash equivalents

Description	2022/2023	2021/2022
	Kshs	Kshs
Co-operative Bank of Kenya [A/c No.01141199190800]	22,529,063	5,940,872
Co-operative Bank of Kenya [A/c No.01141747082200]	63,648,896	63,648,896®
M-Pesa Balance	<u>400</u>	-
Total	<u>86,178,359</u>	<u>69,589,768</u>

Global Fund TB Project has one (1) number of project accounts spread within the project implementation area and one (1) number of foreign currency designated accounts managed by the National Treasury. In addition to these bank accounts, the Program has a Retention bank account as indicated above.

The foreign currency bank account is held at Stanbic Bank A/c No.0100005345272 with a balance of USD.10,359,891.75 Financial Year 2022/2023.

Notes to the Financial Statements (Continued)

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at 30th June 2023 are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

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

Special Deposit Accounts Movement Schedule

Description	2022/2023	2021/2022
	USD	USD
(i) A/c No.0100005345272 – Stanbic Bank		
Opening balance	237,638	120,737
Total amount deposited in the account	15,732,239	119,974,242
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>5,609,985</u>	<u>11,857,342</u>
Closing balance (as per SDA bank account reconciliation attached)	<u>10,359,892</u>	<u>237,638</u>

(The Special Deposit Account reconciliation statement has been attached as Appendix (iii) support these closing balance).

9. Deposits and Retention Monies

Description	2022/2023		2021/2022	
	Kshs		Kshs	
Retention (See Annex 10)	63,648,896		63,648,896®	
Total	63,648,896		63,648,896®	
Ageing analysis:	2022/2023		2021/2022	
Over 3 years	63,648,896		63,648,896®	
Total	63,648,896		63,648,896®	

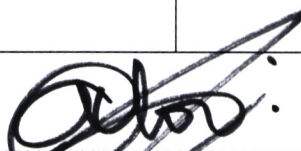
The Retention money is not available for Project use (See annex 10).

The retention bank balance was not disclosed FY 2021/2022 that is why it is Re-stated in the prior year.

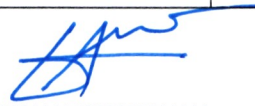
13. Annexes

Annex 1: Prior Year Auditor-General's Recommendations

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
138	Unsupported counterpart funding balances	We are doing a reconciliation to support the balances and avail payment vouchers to auditors for review	Not Resolved	By December, 2023
139	Budgetary control and performance	Prolonged KEMSA procurement process which takes between six (6) months to eight (8) months to complete. This led to some contracts not being procured on time thus leading to low absorption.	Not Resolved	By October, 2023



Dr. Chris Kiptoo, CBS
Principal Secretary



Feisal M. Awer
Project Coordinator

*To ensure provision of quality care and prevention services for all people in Kenya with TB, leprosy and lung diseases
Annual Report and Financial Statements for the financial year ended June 30, 2023*

Annex 2: Variance explanations - Comparative Budget and Actual amounts for 2022/2023

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
	a	b	c=a-b	d=b/a %	
Receipts					
Counterpart funding	105,045,385	309,524,303	(204,478,918)	295	Budget was cut after commitments had been done
Proceeds from domestic and foreign grants	406,368,275	292,247,250	114,121,025	72	The low absorption has been caused by non-responsive bids at KEMSA
Transfer from Old Grant	-	3,620	(3,620)		N/A
Miscellaneous receipts	-	165,360	(165,360)		N/A
Total Receipts	511,413,660	601,940,533	(90,526,873)	118	
Payments					
Compensation to employees	7,262,551	6,791,863	470,688	94	N/A
Purchase of goods and services	434,376,016	558,325,829	(123,949,813)	76	The low absorption has been caused by non-responsive bids at KEMSA

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	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
Acquisition of non-financial assets	22,315,093	20,234,250	2,080,843	91	N/A
Purchase of Laboratory Equipment	47,460,000	-	47,460,000	0	Prolonged procurement process at KEMSA made it impossible to use the funds in the financial year.
Total payments	511,413,660	585,351,942	(73,938,282)	115	

**To ensure provision of quality care and prevention services for all people in Kenya with TB, leprosy and lung diseases
Annual Report and Financial Statements for the financial year ended June 30, 2023**

Annex 3: Reconciliation of inter-entity transfers

Project Name:			
Break down of transfers from the National Treasury			
	Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
a. Government Counterpart funding			
		396,154,152.60	2022/2023
	Total	396,154,152.60	
B. Direct payments			
	Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
		N/A	
	Total		
C. Others			
	Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
Payments done through Special Account	N/A	266,125,796.31	2022/2023
Exchequer Release	31-01-2023	26,121,453.60	2022/2023
	Total	292,247,249.91	
	Total (A+B+C)	688,401,402.51	

The above amounts have been communicated to and reconciled with the Parent Ministry/ State Department

Project Coordinator
Global Fund



Sign-----

Head of Accounting Unit
National Treasury



Sign-----

*To ensure provision of quality care and prevention services for all people in Kenya with TB, leprosy and lung diseases
Annual Report and Financial Statements for the financial year ended June 30, 2023*

Annex 4a: Analysis of Pending Bills (Counterpart funding payments)

Supplier of Goods or Services	Date Contracted/ invoiced.	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY (KShs)	Outstanding Balance Previous FY	Comments
		a	b	c=a-b		
Supply of goods						Exchange rate 140.61
1. Macleods Pharmaceuticals (CPF)				76,788,029.34		The invoice is in USD
2. Chem Labs Ltd (CPF)				75,425,833.41		The invoice is in USD
3. Travotech Agencies Ltd (CPF)				224,400.00		The invoice is in Kenya Shillings
4. KEMSA (CPF)				12,262,755.58		The invoices are in USD
5. Benica East Africa Ltd (CPF)				2,984,564.00		The invoice is in Kenya Shillings
6. KEMSA (CPF)				149,228.20		The invoice is in Kenya Shillings
7. Becton Dickinson International (BD) - (Donor)				8,163,255.57		The invoices are in USD. The payment was not processed due to some uncleared issues from KEMSA
8. KEMSA (Donor)				408,162.71		The invoices are in USD. The payment was not processed due to some uncleared issues from KEMSA
Total				176,406,228.80		

Annex 5: Summary of Fixed Assets Register

Asset class	Opening Cost (KShs) 2022/23	Donations in form of assets (KShs) 2022/23	*Purchases/ Additions in the Year (KShs) 2022/23	**Disposals in the Year (KShs) 2022/23	Transfers in/(out) Kshs 2022/23	Closing Cost (KShs) 2023
	(a)	(b)	(c)	(d)	(d)	(e)= (a)+ (b)+c - (d)+(- d)
ICT Equipment (150 Tablets)	20,234,250	-	20,234,250	-	-	20,234,250
Total	20,234,250		20,234,250			20,234,250

Notes

The tablets were procured by KEMSA on behalf of TB Program at Ministry of Health. The tablets were for officers at Ministry of Health and therefore physical verification should be carried out at that Ministry.

Annex 6: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

There were no expenditures related or relevant to Climate

To ensure provision of quality care and prevention services for all people in Kenya with TB, leprosy and lung diseases

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

Annex 7: Reporting Disaster Management Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

There were no expenditures on Disaster Management.

To ensure provision of quality care and prevention services for all people in Kenya with TB, leprosy and lung diseases

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

Annex 8: Analysis of Specialized Materials and Services

Date	Payee	Donor Currency (USD)	Equivalent KShs.
31.10.2022	Africa Biosystems Limited	-	1,098,000
21.03.2023	Benica East Africa	-	2,984,564
16.12.2022	Chem-Labs Limited	522,500.00	64,884,050
11.04.2023	Healthlearn Media Resources Ltd	71,340.00	9,737,910
01.08.2022	Healthlearn Media Resources Ltd	72,500.00	8,817,450
22.09.2022	Faram E.A. Limited	44,280.00	5,384,448
21.10.2022	Revital Healthcare (EPZ) Ltd	9,350.00	1,144,113
16.12.2022	Khalil Logistical Supplies	56,960.00	7,073,293
16.12.2022	Haine Lifescience E.A. Limited	356,553.00	44,276,752
16.12.2022	Royale Online Limited	-	30,943,000
20.02.2023	Royale Online Limited	-	35,062,500
19.05.2023	Amiken Limited	72,546.59	10,167,767
	Total	1,206,029.59	221,573,847
14.03.2023	Travotech Agencies Ltd - CPF	-	1,487,500
30.06.2023	Sai Pharmaceuticals Kenya Limited - CPF	1,491,316.93	213,258,771
30.06.2023	Amiken Ltd - CPF	61,677.60	8,820,346
30.06.2023	Chem-Labs Limited - CPF	466,266.00	66,676,494
30.06.2023	Nutrivita Foods Private Limited	605,800.00	86,629,850
	Total	2,625,060.53	376,872,961
	Grand Total	3,831,090.12	598,446,808

Annex 9: Analysis of Contracted Professional Services

Quarters	Payee	Donor Currency (USD)	Equivalent KShs.
Q 1	KEMSA - Donor	5,839.00	1,721,807
Q 2	KEMSA - Donor	63,718.14	9,572,527
Q 3	KEMSA - Donor	76,408.33	12,536,469
Q 4	KEMSA - Donor	3,567.00	486,896
	Total	149,532.47	24,317,699
Q2	KEMSA - CPF		39,051
Q3	KEMSA - CPF	112,792.96	14,440,529
Q4	KEMSA - CPF	33,474.09	4,801,611
	Total	146,267.05	19,281,191
	Grand Total	295,799.52	43,598,890

To ensure provision of quality care and prevention services for all people in Kenya with TB, leprosy and lung diseases

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

Annex 10: Analysis of KEMSA warehouse Retention money

PV/No.	Certificate No	Payee	Date Processed	Principal Amount (KShs)	Retention Amount (Kshs)
516	14	Vaghjiyani Enterprises	13-06-19	40,684,038.16	5,672,784.54
264	4	Vaghjiyani Enterprises	23-11-18	89,485,942.87	9,942,882.54
400	11	Vaghjiyani Enterprises	31-05-19	49,024,962.03	6,959,258.16
372	10	Vaghjiyani Enterprises	31-05-19	34,352,952.52	7,389,940.63
515	13	Vaghjiyani Enterprises	13-06-19	69,915,503.33	10,012,462.21
120	3	Vaghjiyani Enterprises	24-08-18	77,968,143.26	8,663,127.03
495	12	Vaghjiyani Enterprises	31-05-19	56,496,348.84	8,665,084.18
87	2	Vaghjiyani Enterprises	06-08-18	75,858,849.02	6,343,357.14
		Total		493,786,740.03	63,648,896.43

This was financing shared between KEMSA and Global Fund.

Annex 10: Other Support Documents

- i. Bank Reconciliations statement as at 30th June 2023
- ii. Board of Survey Report
- iii. Special Deposit Account(s) reconciliation statement(s)
- iv. GOK IFMIS comparison Trial Balance (*Where applicable*)

THE NATIONAL TREASURY
GLOBAL FUND PROGRAM
TB GRANT NO. KEN-T-TNT(NFM3)

Annex2: Financial Statements cash basis and
commitments reconciliation

Gant Number	KEN-T-TNT		Beginning Date:	End Date:	Commitments	Current Period			Cumulative Period			Previous year			
	Accounting Methodology	Cash				Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	
Grant's Currency	USD														
Implementation Period Start Date	01/07/2021														
Implementation Period End Date	30/06/2024														
Period of Financial Reporting		01/07/2022	30/06/2023												
Cumulative Period of Financial Reporting		01/07/2021	30/06/2023												
Financial Statements (all figures are in US\$ unless otherwise stated)															
Sources of Grant funds															
Opening cash balance		1,349,671		(1,349,671)											
Receipts from Global fund		16,425,357		693,118		36,347,400		23,184,376		13,163,024		1,814,530		7,452,137	(5,637,607)
Direct Disbursements		-		(6,674,070)		-		19,115,740		(19,115,740)		-		12,441,670.0	(12,441,67)
Insurance Proceeds from damaged goods		-		-		-		-		-		-		-	-
Interest		-		(45,731.83)		-		52,945		(52,945)		-		7,213	(7,213)
Receipts from NFM2		-		-		-		462,381		(462,381)		-		462,381	(462,381)
Total sources of Grant Funds		16,425,357		(7,376,356)		36,347,400		42,815,442		(6,468,042.1)		1,814,530		20,363,401	(18,548,87)

Notes to the financial statements

All amounts are in United States Dollars (US\$).

Note 1: Basis of accounting

The Annual Financial Report is prepared on a cash receipts and disbursements basis.

Note 2: Disbursements/Receipts

Receipts comprises amounts advanced and reimbursed by the Global Fund under the grant agreement during the period [July 1, 2021, to June 30, 2023] to the Principal Recipient and to third parties.

Receipts from Global Fund were in United States Dollars.

Note 3:

Expenditure represents amounts disbursed and costs incurred denominated in United States Dollars (US\$).

Note 4:

Transactions in KES are translated to US dollars at 3 months weighted average exchange rate for each quarter. For the purpose of this report, balances denominated in KES have been translated to US dollars based on the CBK exchange rate as at 30th June, 2023.

Note 5-I: Receipts from Global Fund

Start Date			01/07/2022	01/07/2021	01/07/2021
End Date			30/06/2023	30/06/2022	30/06/2023
Period			Current period	Prior period	Cumulative
Description	Date	Amount			
Disbursement 1	20.08.2021	1,454,431.40		1,454,431.40	1,454,431.40
Disbursement 2	04.03.2022	5,997,705.50		5,997,705.50	5,997,705.50
Disbursement 3	30.09.2022	2,407,793.67	2,407,793.67		2,407,793.67
Disbursement 4	21.10.2022	6,043,173.79	6,043,173.79		6,043,173.79
Disbursement 5	04.04.2023	7,281,271.78	7,281,271.78		7,281,271.78
Total			15,732,239.24	7,452,136.90	23,184,376.14

Note 5-II: Direct Disbursements to third Parties by Global Fund

Start Date			01/07/2021	01/07/2020	01/07/2021
End Date			30/06/2022	30/06/2021	30/06/2022
Period			Current period	Prior period	Cumulative
Description	Period	Amount			
3 rd Party Disbursement 1	July-Sept 2021	2,181,922.80		2,181,922.80	2,181,922.80
3 rd Party Disbursement 2	Oct-Dec2021	279,126.43		279,126.43	279,126.43
3 rd Party Disbursement 3	Jan-Mar 2022	7,844,996.91		7,844,996.91	7,844,996.91
3 rd Party Disbursement 4	Apr-Jun 2022	2,135,623.85		2,135,623.85	2,135,623.85
3 rd Party Disbursement 5	July-Sept 2022	2,403,398.85	2,403,398.85		2,403,398.85
3 rd Party Disbursement 6	Oct-Dec2022	3,571,958.13	3,571,958.13		3,571,958.13
3 rd Party Disbursement 7	Apr-Jun 2023	698,713.40	698,713.40		698,713.40
Total		19,115,740.37	6,674,070.38	12,441,669.99	19,115,740.37

Note 5-III: Bank Interest

Start Date			01/07/2021	01/07/2020	01/07/2021
End Date			30/06/2022	30/06/2021	30/06/2022
Period			Current period	Prior period	Cumulative
Description	Period	Amount			
Interest from bank	Jan-Mar 2022	4,918.26		4,918.26	4,918.26
Interest from bank	Apr-June 2022	2,294.70		2,294.70	2,294.70
	July-Sept 2022	621.75	621.75		621.75
	Oct-Dec2022	14,906.45	14,906.45		14,906.45
	Jan-Mar 2023	8,109.82	8,109.82		8,109.82
	Apr-Jun 2023	22,093.81	22,093.81		22,093.81
	Total	52,944.79	45,731.83	7,212.96	52,944.79

Note 5-IV: Funds transferred from previous grant (NFM2) to current grant (NFM3)

Start Date			01/07/2021	01/07/2020	01/01/2018
End Date			30/06/2022	30/06/2021	30/06/2022
Period			Current period	Prior period	Cumulative
Description	Period	Amount	Amount	Amount	Amount
Transfers from NFM 2	Jan-Mar 2022	462,381.10	462,381.10	0	462,381.10
Total		462,381.10	462,381.10		462,381.10

Note 6: Human Resources

This represents salaries and gratuities for the principal recipient.

Note 7: Travel Related Costs

This represents M&E and oversight costs for the principal Recipient.

Note 8: Cash balances

Item Description	Amount US\$
PR Special Inshore Account	10,359,891.75
PR interest	124,393.69
PR Local (KES) Account	161,013.82
MPesa (KES) Account	2.85
Uncleared cheques	(726.83)
Third Party Open advances	1,301,242.62
Advances	-
Cash in Hand	-
Un-explained Difference	24.56
Net sources of Grant Funds	11,945,842.46

Note 9: Supplemental schedule of commitments at 30.06.2023

Commitments at 01.07.2022	198,805
Paid in current year	137,846
Outstanding from previous year	60,959
Commitments 2023	2,091
Total commitments at 30.06.2023	63,050

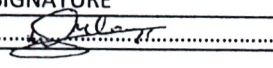
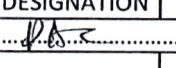
Note 10: Principal Recipient advances

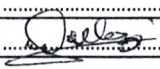
There were no advances as at 30th June, 2023.

Note 11: Expenditure reconciliation between IES and PUDR

	Year 2
AFR expenses	8,460,017
Reconciling items	
IES's expenditures	8,460,017
	=====

	Cumulative
AFR expenses	20,082,375
Reconciling items	
IES's expenditures	20,082,375
	=====

TB NFM 3 GRANT								
CO-OPERATIVE BANK A/C No.01141199190800								
BANK RECONCILIATION AS AT 30.06.2023								
Balance as per Bank Statement							(IN KSHS)	
Less:							22,626,226.13	
1)	Payments in Cash Book not Recorded in Bank Statement						97,183.35	
2)	Receipts in Bank Statement not recorded in Cash book						-	
							97,183.35	
Add:								
3)	Payments in Bank Statement not yet recorded in Cash book						20.00	
4)	Receipts in Cash book not recorded in Bank Statement						-	
Balance as per Cash book							22,529,062.78	
Balance as per Cash book (Actual)							22,529,062.78	
Difference							-	
I certify that I have verified the Bank Balance in Cash book with Bank Statement and that the above Reconciliation is Correct.								
SIGNATURE			DESIGNATION		DATE			
					15/7/2023			
PAYMENTS IN CASHBOOK NOT YET IN BANK STATEMENT (UNPRESENTED CHEQUES)								
DATE	ITEM	CHQ NO.	AMOUNT					
23.06.2023	N.H.I.F	000251	1,700.00					
30.06.2023	Simon Ngigi	000254	95,483.35					
TOTAL			97,183.35					
PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK								
DATE	PAYEE	REF	AMOUNT					
08.06.2022	Comm. Of Dom. Taxes-overpayment	Chq167	20.00					
TOTAL			20.00					
RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK								
DATE	PAYEE	CHQ NO/REF	AMOUNT					
TOTAL			-					
RECEIPTS IN CASHBOOK NOT YET IN BANK STATEMENT								
DATE	PAYEE	CHQ NO/REF	AMOUNT					
TOTAL			-					

TB MPESA RECONCILIATION				
AS AT 30TH JUNE 2023				
				(IN KSHS)
Opening balance				29,800.00
Add:				
1)	Receipts in MMF account			-
				-
Less:				
3)	Payments in utility(transfer from MMF account)			29,400.00
	Balance as per Mpesa Statement (MMF) as at 30.06.2023			400.00
	Balance as per Cash book (Actual)			400.00
	Difference			-
	I certify that I have verified the Bank Balance in Cash book with Bank Statement and that the above Reconciliation is Correct.			
	SIGNATURE	DESIGNATION	DATE	
Prepared By:	
Approved By:		PA	19.06.2023	
MPESA RECEIPTS				
DATE	DESCRIPTION	IW/PV NO.	AMOUNT	
MPESA PAYMENTS				
DATE	PAYEE	PV/IW	AMOUNT	
19.06.2023	Martin Munene-claim	910	14,700.00	
19.06.2023	Martin Munene-claim	910	14,700.00	
			29,400.00	

REPUBLIC OF KENYA

F.0.51

Date:

Report of the Board of Survey on the Cash and Bank Balances of TB NFM 3
..... as at the close of business on 30/06/2023

The Board consisting of - (Names and official titles)

CHAIRMAN: TERESA SIMBA
MEMBER: WHITNEY JEBET
MEMBER: BENJAMIN MULEI

Assembled at the office of CASH

At (Time) on the 2:00PM (time) on the 06/07/2023

And the following cash was produced: -

Notes Sh. Nil
Silver Sh. Nil N/A
Copper Sh. Nil
Cheques (as per details on reverse) Sh. Nil
It was observed that cheques amounting to Sh. Nil Cts Nil

Had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the 30/06/2023

Cash on hand Sh. NIL

Bank Balance Sh. 22,529,062.78

TOTAL 22,529,062.78

The bank certificate of Balance showed a sum of Kshs. 22,626,226.13 Cts (Sh Cts)

Standing to the credit of the account on

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

Date 06.07.2023

Chairman [Signature]
[Signature]
Members of the Board
GPK (L)



CO-OPERATIVE BANK

We are you

The Co-operative Bank of Kenya Limited
Parliament Road Branch
P.O.Box 5772-00200 Nairobi
Tel: 2210657, 2228605
Mobile: 0722 202977, 0734 600702
Fax: 2251838
Nairobi
Email: parliamentrd@co-opbank.co.ke

03/08/2023

The National Treasury,
P.O Box 30007-00100,
Nairobi.

Dear Sir/Madam,

RE: CERTIFICATE OF BALANCES - PRINCIPAL RECIPIENT GLOBAL FUND

The above subject refers.

We hereby wish to confirm the following as per your letter dated 30th June, 2023.

a) The book balance as at 30th June 2023 for the account was as follows:

PRINCIPAL RECIPIENT GLOBAL FUND-HIV

- Account No. 01141199190700 – Ksh 8,060,503.63 CR

b) The book balance as at 30th June 2023 for the account was as follows:

PRINCIPAL RECIPIENT GLOBAL FUND TB

- Account No. 01141199190800 – Ksh 22,626,226.13CR ✓

c) The book balance as at 30th June 2023 for the account was as follows:

PRINCIPAL RECIPIENT GLOBAL FUND GRANTS RETENTION

- Account No. 01141747082200 – Ksh 63,648,896.20 CR

AUTHORISED BANK SIGNATORIES;

1).....

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

PART B

TB GRANT KEN-T-TNT 2067

Bank Account No.0100005345272 Held with Stanbic Bank

	NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by Global Fund		23,184,376.14
	TNT-PR	12,522,574.91	
	MOH-DLTLTD	7,251,588.08	
	HSSD	3,410,213.15	
	Less		
2	Total amount justified to Global Fund		11,279,265.42
3	Outstanding amount advanced to Designated Account		11,905,110.72
	Represented by:		
4	Ending Designated Account Balance at 30.06.2023		10,359,891.75
5	Amount claimed but not credited at 30.06.2023		-
6	Amount withdrawn and not claimed as at 30.06.2023		1,545,218.97
7	Service charges (if not included in 5 & 6 above)		-
	Less		
8	Interest earning (if included in Designated Account)		-
9	Total advance to Designated Account year ended 30.06.2021		11,905,110.72

Discrepancy between total appearing on lines 3 and 9

-

Notes:

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

Xanthine

AUTHORIZED REPRESENTATIVE
RESOURCES MOBILIZATION DEPARTMENT
THE NATIONAL TREASURY

DATE: 28-08-2023

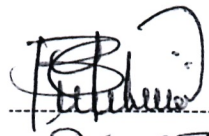
SPECIAL ACCOUNT STATEMENT

For period ending	30TH JUNE, 2023
Account No.	0100005345272
Depository Bank	STANBIC BANK-NAIROBI
Address	WAIYAKI WAY, WESTLANDS,NAIROBI.
Related Loan	TB GRANT KEN-T-TNT GA 1548-MAIN
Credit Agreement	NO. 4568-KE
Currency	USD

Account Activity

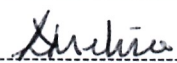
Beginning balance of 1ST July, 2022 as per C.B.K. Ledger Account	237,637.63
Add:	
Total Amount deposited by ADB <i>GLOBAL FUND</i>	15,732,239.24
Total Interest earnings if deposited in account	-
Total amount refunded to cover ineligible expenditure	-
Deduct:	
Total amount withdrawn	5,609,985.12
Total service charges if not included above in amount withdrawn	-
Ending balance on 30th June,2023	10,359,891.75

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE: 

DATE: 24-07-2023

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE: 

DATE: 28-08-2023

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

Reroute Hold

Manual Input of NR Statement 1000375124 20230703 S 1597.1

Transaction Ref Number (Tag20) 20230630-1597
Account Identification (Tag25) 1000375124
Account Currency USD
Opening Bal Indicator (Tag60a) C
Opening Bal Date (Tag60a) 29 JUN 2023 29 JUN 2023
Opening Bal Amount (Tag60a) 10,359,891.75
Closing Bal Indicator (Tag62a) C
Closing Bal Date (Tag62a) 30 JUN 2023 30 JUN 2023
Closing Bal Amount (Tag62a) 10,359,891.75

Statement Complete, Y

Entry Details Audit

SWIFT Tag 1 64
SWIFT Tag content 1 C230630USD10359891,75

Statement Complete, Y

CENTRAL BANK OF KENYA
BANKI KUU YA KENYA
P.O.BOX 60000-0200
NAIROBI

ACCOUNT NUMBER : 1000375124

ACCOUNT TITLE : TB GRANT KEN-T-TNT GA 1548-MAIN

STATEMENT PERIOD: From 01/07/2022

To

30/06/2023

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT	CREDIT BALANCE
	OPENING BAL :			-237,637.63		
1	24/08/2022	FT22235V2B5L	PA127995	0.00	3,625.00	-234012.63
2	24/08/2022	FT22235YQPJX	PA127996	0.00	72,500.00	-161512.63
3	30/09/2022	FT22272PH9BZ	PA 129533	0.00	2,214.00	-159298.63
4	30/09/2022	FT22272PQLJY	PA129532	0.00	44,280.00	-115018.63
5	04/10/2022	FT22277DCTP6	PA129522	0.00	8,476.85	-106541.78
6	07/10/2022	FT22280C8HQV	FUNDING	-1,377,017.49	0.00	-1483559.27
7	07/10/2022	FT22280FTRWN	FUNDING	-1,030,776.18	0.00	-2514335.45
8	12/10/2022	FT22285SN7GV	PA129521	0.00	169,537.08	-2344798.37
9	27/10/2022	FT223001XZP3	FUNDING	-5,579,606.54	0.00	-7924404.91
10	27/10/2022	FT22300CCFPS	FUNDING	-463,567.25	0.00	-8387972.16
11	04/11/2022	FT2230724CHB	PA129539	0.00	467.50	-8387504.66
12	04/11/2022	FT223073Y1K9	PA129808	0.00	47.25	-8387457.41
13	04/11/2022	FT2230785HZJ	PA129538	0.00	9,350.00	-8378107.41
14	04/11/2022	FT22307L5VHF	PA129807	0.00	1,023.32	-8377084.09
15	30/11/2022	FT223347RTXT	PA129816	0.00	451.48	-8376632.61
16	30/11/2022	FT22334KQTKJ	PA129815	0.00	9,029.61	-8367603
17	29/12/2022	FT223625X6Y5	PA129826	0.00	2,848.00	-8364755
18	29/12/2022	FT22362CS53B	PA129822	0.00	491.10	-8364263.9
19	29/12/2022	FT22362MK5D3	PA129841	0.00	212,110.87	-8152153.03
20	29/12/2022	FT22362Q17KL	PA129825	0.00	56,960.00	-8095193.03
21	29/12/2022	FT22362QCHMD	PA129827	0.00	522,500.00	-7572693.03
22	29/12/2022	FT22362RFR3F	PA129828	0.00	26,125.00	-7546568.03
23	29/12/2022	FT22362T7C4M	PA129834	0.00	17,827.65	-7528740.38
24	29/12/2022	FT22362V6T38	PA129844	0.00	2,460,529.86	-5068210.52
25	29/12/2022	FT22362XBRB6	PA129833	0.00	356,553.00	-4711657.52
26	05/01/2023	FT230056PSZH	PA129824	0.00	12,650.45	-4699007.07
27	05/01/2023	FT23005NYYNH	PA129845	0.00	253,008.99	-4445998.08
28	12/01/2023	FT23011HNJW1	PA129846	0.00	812,347.68	-3633650.4
29	24/02/2023	FT23054WPH7M	PA129852	0.00	14,888.32	-3618762.08
30	27/02/2023	FT23058XRVKH	PA129857	0.00	1,484.25	-3617277.83
31	07/03/2023	FT23066548RR	PA129856	0.00	13,750.00	-3603527.83
32	07/03/2023	FT23066VQKVP	PA129855	0.00	275,000.00	-3328527.83
33	28/03/2023	FT230864LB1B	PA129887	0.00	2,456.15	-3326071.68
34	28/03/2023	FT2308695HRG	PA129898	0.00	11,773.72	-3314297.96
35	28/03/2023	FT23086JVCVM	PA129900	0.00	7,225.25	-3307072.71
36	28/03/2023	FT23086MQBL4	PA131369	0.00	6,486.17	-3300586.54
37	28/03/2023	FT23086PSG51	PA131360	0.00	6,394.66	-3294191.88
38	28/03/2023	FT23086V4TS1	PA131363	0.00	10,665.40	-3283526.48
39	28/03/2023	FT23086ZX08K	PA129886	0.00	5,532.86	-3277993.62
40	31/03/2023	FT23090C2QWF	PA129899	0.00	3,624.48	-3274369.14
41	03/04/2023	FT230939B5CY	PA 131390	0.00	10,441.71	-3263927.43
42	03/04/2023	FT23093CH1RT	PA 131372	0.00	6,417.88	-3257509.55
43	03/04/2023	FT23093F7HGH	PA 131373	0.00	3,903.55	-3253606
44	06/04/2023	FT230967MTKL	PA131392	0.00	73.99	-3253532.01
45	06/04/2023	FT23096R3Y5J	PA131383	0.00	1,134.82	-3252397.19
46	12/04/2023	FT23102Q31BG	FUNDING	-6,084,903.09	0.00	-9337300.28
47	12/04/2023	FT23102Y01BY	FUNDING	-1,196,368.69	0.00	-10533668.97
48	25/04/2023	FT23115D2GPT	PA131379	0.00	22,696.30	-10510972.67
49	26/04/2023	FT23115FK86D	PA131399	0.00	71,340.00	-10439632.67
50	26/04/2023	FT23115MM8TL	PA131400	0.00	3,567.00	-10436065.67
51	09/06/2023	FT231590M0Q9	PA131415	0.00	72,546.59	-10363519.08
52	09/06/2023	FT231592XM2X	PA131416	0.00	3,627.33	-10359891.75

CLOSING BALANCE : -10359891.75

END OF ACCOUNT STATEMENT

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TAM.E.STMT.OF.ACCT.EPRM

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[Clear Selection](#)

Account equals ▼ 1000375124

Statement From equals ▼ 20220701

Statement To equals ▼ 20230630

TB TRIAL BALANCE FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2023		
	DR(KSHS)	CR(KSHS)
Balance B/F		5,940,872.58
Contractual employees	4,375,824.00	
Top-up allowance	2,416,039.00	
Travel costs	26,600.00	
Accommodation	2,364,700.00	
Foreign travel	8,390.24	
Accommodation foreign travel	379,469.15	
Supply of Medical drugs	4,082,564.00	
Supply of Medical drugs	376,872,961.45	
Dressing and other Non-pharmaceuticals	64,884,050.00	
Laboratory Materials, Supplies and Small Equipment	152,607,232.41	
Fuel oil and lubricants	93,401.00	
Contracted Professional services	24,317,698.94	
Contracted Professional services (CPF)	19,281,191.15	
Bank charges	37,419.96	
Interest earning		165,359.95
Purchase of Computers, Printers and other IT Equip	20,234,250.00	
GoK Counterpart funding		396,154,152.60
Transfer from Dollar A/C (Exchequer)		26,121,453.60
Transfer from old Grant		3,620.00
Proceeds from domestic and foreign grants		266,125,795.35
Balance C/D	22,529,462.78	
TOTAL	694,511,254.08	694,511,254.08