

REPUBLIC OF KENYA



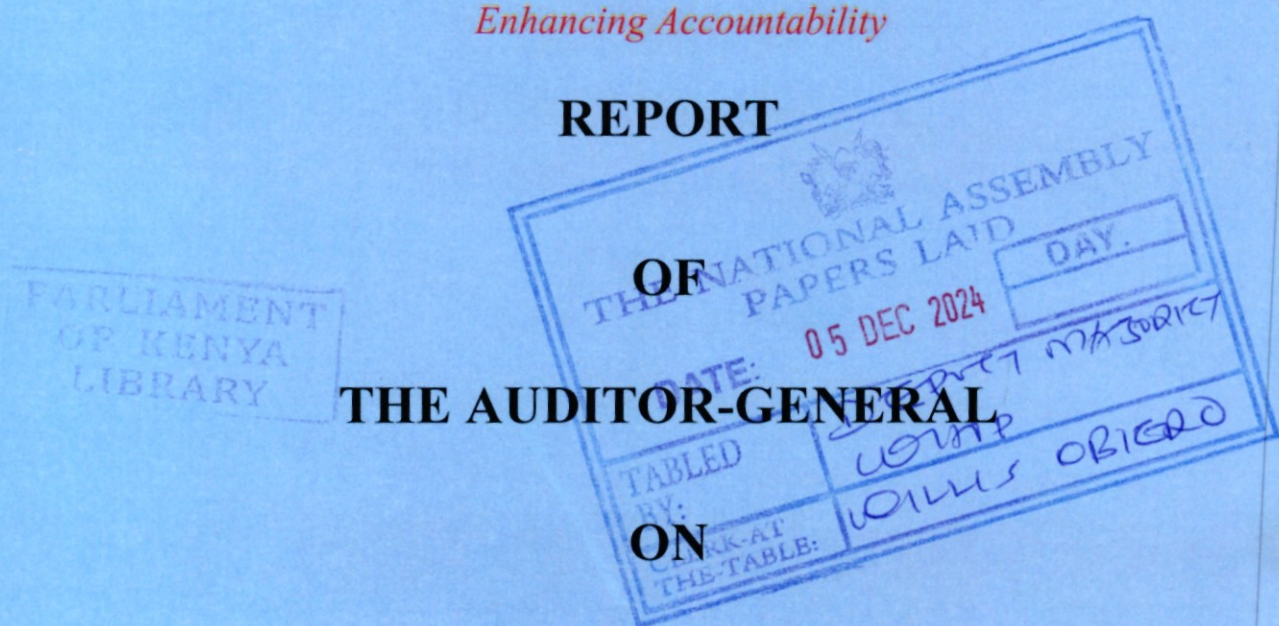
*Enhancing Accountability*

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**



**RESILIENT SUSTAINABLE SYSTEMS FOR  
HEALTH (RSSH) KEN-T-TNT 2067  
SUB-RECIPIENT**

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

**MINISTRY OF HEALTH**



**PROJECT NAME:**

**RESILIENT SUSTAINABLE SYSTEMS FOR HEALTH ( RSSH )**

**KEN - T -TNT 2067 SUB RECIPIENT**

**IMPLEMENTING ENTITY : MINISTRY OF HEALTH**

**PROJECT GRANT/CREDIT NUMBER: 2067**

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2024**

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

***Resilient Sustainable Systems for Health (RSSH) KEN-T-TNT 2067 Ministry of Health  
Annual Report and Financial Statements for the financial year ended June 30, 2024***

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*Resilient Sustainable Systems for Health (RSSH) KEN-T-TNT 2067 Ministry of Health  
Annual Report and Financial Statements for the financial year ended June 30, 2024*

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**1. Acronyms and Definition 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
CT	County Treasury
NT	National Treasury
PFM	Public Finance Management.
PSASB	Public Sector Accounting Standards Board
WB	World Bank
FY	Financial year.
SRs	Sub Recipients
RSSH	Resilient Sustainable Systems for Health

## **2. Project Information and Overall Performance**

### **2.1 Name and registered office**

#### **Name**

The project's official name is Resilient Sustainable Systems for Health (RSSH) KEN-T-TNT 2067 Sub Recipient - Ministry of Health

#### **Objective**

The key objective of the project is to strengthen the health system so as to enhance resilience and sustainability with an aim of delivering health services in a sustainable, equitable and effective way.

#### **Address**

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

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

Resilient Sustainable Systems for Health (RSSH) KEN-T-TNT 2067 Sub Recipient - Ministry of Health

P.O. Box: 30016

Telephone: (254) (020)2717077

E-mail: [ps.medical@health.go.ke](mailto:ps.medical@health.go.ke)

**Project information and overall performance (continued)**

**2.2 Project Information**

Project Start Date:	The project start date is 01-07-2021
Project End Date:	The project end date is 30-06-2024
Project Coordinator:	The project Coordinator is Dr. Waqo Erjesa
Project Sponsor:	The project sponsor is GLOBAL FUND

**2.3 Project Overview**

Line Ministry and State/ County Department	The project is under the supervision of the Health Ministry.
Project number	2067
Strategic goals of the project	<p>The strategic goals of the project are as follows:</p> <ul style="list-style-type: none"> <li>(i) Build resilient and sustainable systems for health towards improved health outcomes and accelerating progress towards Universal Health Coverage</li> <li>(ii) Enhance the fight against new pandemics such as Covid-19 and prepare for emerging threats to global health security</li> </ul>
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"> <li>(i) Strengthen data systems and data use</li> <li>(ii) Build an adequate health workforce</li> <li>(iii) Strengthen community responses and systems</li> <li>(iv) Promote integrated service delivery for the attainment of Universal Health Coverage</li> </ul>

<p>Other important background information of the project</p>	<p>The project which is housed at the Department of National Health Systems Strengthening plays a coordination role in the cross-cutting health systems issues in the sector.</p> <p>In addition, the project strives to ensure that the interventions implemented are responsive to the country's needs and are complementary to other interventions implemented by stakeholders other than the Global Fund. This is intended to minimize duplications in the sector.</p>
<p>Areas that the project was formed to intervene</p>	<p>The project was formed to intervene in the following areas:</p> <ul style="list-style-type: none"> <li>i. Health sector governance and planning</li> <li>ii. Health products management systems</li> <li>iii. Laboratory systems</li> <li>iv. Human resources for health</li> <li>v. Integrated service delivery and quality improvement</li> <li>vi. Health management information systems</li> </ul>
<p>Project duration</p>	<p>The project started on 1st July 2021 and is expected to run until 30 June 2024.</p>



**Project Information and Overall Performance (Continued)**

**2.4 Bankers**

ABC BANK LTD  
GreenHouse Mall  
P.O. Box 38610-00800 NAIROBI

**2.5 Independent Auditor**

The project is audited by

The Office of the Auditor General Anniversary  
Towers  
P.O. BOX 30084-00100 NAIROBI

**2.6 Roles and Responsibilities**

<b>Names</b>	<b>Title designation</b>	<b>Key qualification</b>	<b>Responsibilities</b>
Dr. Kigen Bartilol	Deputy Director Medical Services	MBChB, MMED	Project Coordinator
Dr. Nakato Jumba	Asst. Director Medical Services	MBChB, MSc. Health Economics	Project Manager
Dr. Kiogora Gatimbu	Senior Deputy Chief Pharmacist	MBPharm/Masters-PE	Project assistant
Stephen Mbuvi	Accountant 1	CPA(K) BSC.MATHS	Project Accountant
Julius Mwololo	Procurement officer	Higher Dip. In Supplies	Procurement Officer
Rose Muthee	Statistician	Msc. Statistics	Monitoring & Evaluation
Dorothy Mibei	Epidemiologist	MPH. Epidemiology	Epidemiologist
Dickson Kirathe	ICT specialist	BIT,CLE	ICT Officer
CPA. Silas Cheren	Finance officer	BBA Acts & Finance Option, CPA (K)	Finance Officer

**Project information and overall performance (continued)**

**2.7 Funding summary**

The Project is for duration of 3 years from 2021 to 2024 with an approved budget of US\$ 9,920,388 equivalent to Kshs 1,073,372,973 as highlighted in the table below:

YEAR	USD	KSH
2021/2022	4,515,492	488,570,321
2022/2023	3,143,438	340,115,856
2023/2024	2,261,458	244,686,796
<b>TOTAL</b>	<b>9,920,388</b>	<b>1,073,372,973</b>

Below is the funding summary:

**A. Source of Funds**

Source of funds	Donor Commitment		Amount received to date – (30 <sup>th</sup> June 2024)		Undrawn balance to date	
	Donor currency	Kshs	Donor currency	Kshs	Donor currency	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
(i) Grant						
Global Fund	9,920,388	1,073,372,973	5,476,182	592,515,741	4,444,206	480,857,232
<b>Total</b>	<b>9,920,388</b>	<b>1,073,372,973</b>	<b>5,476,182</b>	<b>592,515,741</b>	<b>4,444,206</b>	<b>480,857,232</b>

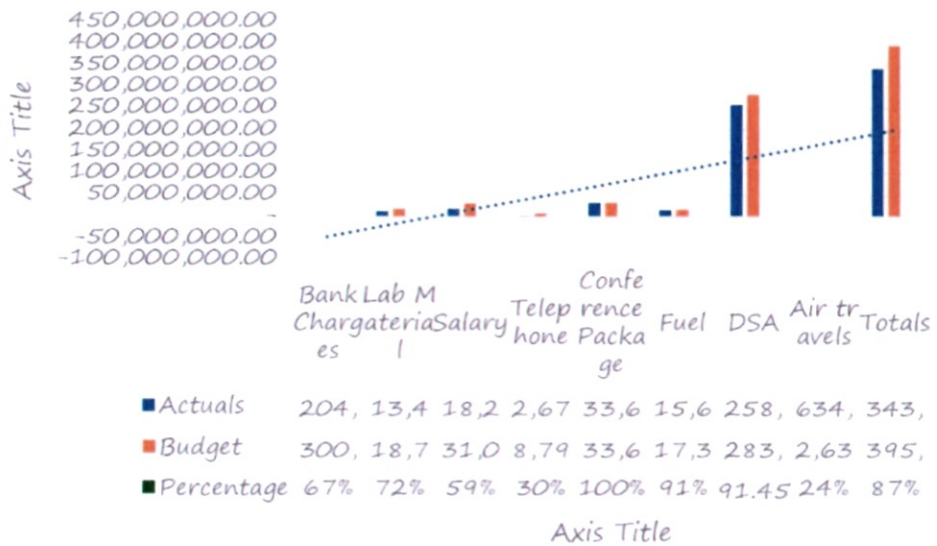
**B. Application of Funds**

Application of funds	Amount received to date – (30 <sup>th</sup> June 2024)		Cumulative amount paid to date – (30 <sup>th</sup> June 2024)		Unutilised balance to date (30th June 2024)	
	<i>Donor currency</i>	<i>Kshs</i>	<i>Donor currency</i>	<i>Kshs</i>	<i>Donor currency</i>	<i>Kshs</i>
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
(i) Grant						
Global Fund	5,476,182	592,515,741	5,446,519	585,806,288	29,663	6,709,453
<b>Total</b>	<b>5,476,182</b>	<b>592,515,741</b>	<b>5,446,519</b>	<b>585,806,288</b>	<b>29,663</b>	<b>6,709,453</b>

**2.8 Summary of Overall Project Performance:**

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

*Summary of the project performance*



**Project information and overall performance (continued)**

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

The project realized various outputs and outcomes in majority of the modules. Impacts are however yet to be realized as most of the activities were partially completed

In summary, progress under the modules is as follows; Health sector governance and planning

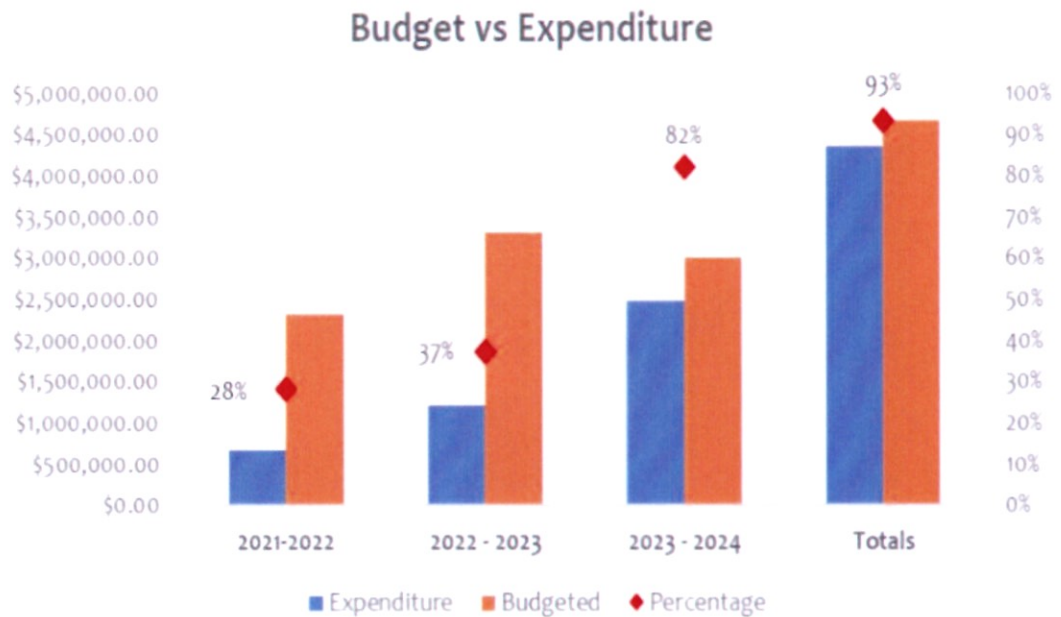
No activity under this module has been implemented under this module hence no output realized

- Health products management systems
  - Outputs- Development of training curriculum and training of health on health care workers
- Laboratory systems
  - Outputs- Training of health care workers and development of guiding documents
- Human resources for health
  - No activity under this module has been implemented under this module hence no output realized
- Integrated service delivery and quality improvement
  - Outputs included development and review of strategic documents and supervision with an expected outcome of improving service delivery
- Health management information systems and M&E
  - Outputs included capacity building of health care workers at national and sub-national level and development of monitoring guidelines

*ii) Comment on value-for-money achievements*

There was value for money for a large proportion of activities implemented. However, some activities require follow through to completion to ensure the impact is realized.

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



Budget absorption rate was at 93% at the end of the financial year.

iv) *Implementation challenges and recommended way forward.*

Challenges

- Rescheduling and postponement of a significant number of activities thereby negatively impacting on the absorption rate.
- The project lacks a dedicated procurement officer which has affected the implementation of activities.
- Lack of budgetary allocation for ICT equipment and project vehicles.

Way Forward

- Submit budgetary requests that cater for purchase of required equipment
- Review approved implementation timelines to align with expected expenditures.

**2.9 Summary of Project Compliance:**

There were no significant cases of non-compliance with applicable laws and regulations.

### **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:

- i. Build resilient and sustainable systems for health towards improved health outcomes and accelerating progress towards Universal Health Coverage
- ii. Enhance the fight against new pandemics such as Covid-19 and prepare for emerging threats to global health security

#### **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

<b>Project</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
<b><i>KEN-T-TNT RSSH SUB-RECIPIENT</i></b>	1. % HMIS units/other reporting units submitting timely reports	98%	100%	The results are auto-generated from the KHIS. The target is almost achieved due to improved reporting in the KHIS. The reporting from MOH 711 KHIS integrated report in April-June 2024 is at 98% which has been consistent over the last 7 quarters(Quarter 5,6,7,8,9,10& 11). This is a measure of timeliness and completeness.
<b><i>KEN-T-TNT RSSH SUB-RECIPIENT</i></b>	2. % of health facilities with tracer medicines for the three diseases available on	HIV – 33% TB – 70% Malaria – 33%  Average -45%	100%	The data is from the KHIS April to June 2024 MOH reports (HIV- MOH729B Revision 2019, TB S_CDRR- Revised

***Resilient Sustainable Systems for Health (RSSH) KEN-T-TNT 2067 Ministry of Health  
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	<p>the day of the visit or day of reporting</p>			<p>2017 and Malaria-MOH 743) For TB, on average 70% of the sub counties had TB patient packs in the reporting quarter. However, the worst hit month was May 2024 where only 61 % of the sub counties had TB patient packs but this improved to 80% in June 2024 There has been consistent stockout of Malaria and HIV drugs since Quarter 8, with two thirds of the facilities reporting of the same for HIV drugs and about half of the facilities in malaria endemic zones.</p>
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<b><i>KEN-T-TNT RSSH SUB-RECIPIENT</i></b>	3. % of public financial management system components used for grant financial management	100%	100%	ERP is functional at the moment and has been adopted by all the SRs.
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**4. Environmental and Sustainability Reporting**

**Resilient Sustainable Systems for Health (RSSH) KEN-T-TNT 2067 SUB RECIPIENT - Ministry of Health** 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.

**i. Sustainability strategy and profile**

The project has integrated its functions within the Ministry of Health both at the Headquarters and implementation at the county level. In addition, the project has ensured country ownership through ensuring that departments within MOH are responsible for implementing activities at county level.

**ii. Environmental performance**

The project is yet to develop and operationalize an environmental policy

**iii. Employee welfare**

The project leverages on and implements policies in Human resource instruments at Ministry of Health. Specifically, The Human Resource Policies and Procedures Manual provides various incentives and

disciplinary measures. This includes a comprehensive medical cover and a 30-day annual leave.

**iv. Market place practices**

**a) Responsible Supply chain and supplier relations**

The project adhered to the Public Procurement and Asset Disposal Act of 2015 and Regulations 2020.

**b) Responsible ethical practices**

The project adhered to procurement thresholds for procurement by quotations and contracts.

**c) Regulatory impact assessment**

The project observes fair competition.

**v. Community Engagements**

The project did not budget for community engagements during the year under review. Its activities were limited in scope.

## **5. Statement of Project Management Responsibilities**

The *Principal Secretary* for the State Department for Public Health and Professional Standards and the *Project Coordinator* 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, 2024.

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

The *Principal Secretary* for the State Department for Public Health and Professional Standards and the *Project Coordinator* 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 State Department for Public Health and Professional Standards and the *Project Coordinator* 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, 2024, and of the Project's financial position as at that date. The *Principal Secretary* for the State Department Public Health and Professional Standards and the *Project Coordinator* further confirm the completeness of the accounting records maintained for the Project, which have been relied

***Resilient Sustainable Systems for Health (RSSH) KEN-T-TNT 2067 Ministry of Health  
Annual Report and Financial Statements for the financial year ended June 30, 2024***

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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 State Department for Public Health and Professional Standards and the *Project Coordinator* 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/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

**Approval of the Project Financial Statements**

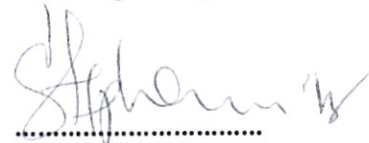
The Project financial statements were approved by the *Principal Secretary* for the State Department for Public Health and Professional Standards and the *Project Coordinator* on \_\_\_\_\_ 27/9) 2024 and signed by.



.....  
**Ms. Mary Muthoni**  
***Principal Secretary***



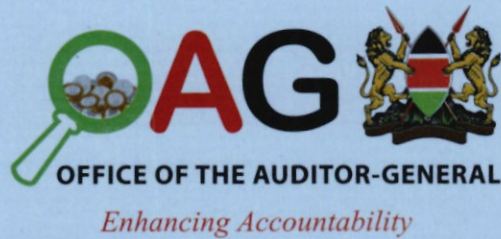
.....  
**Dr. Kigen Bartilol**  
**Project Coordinator**



.....  
**CPA Stephen Mbuvi**  
**Project Accountant**  
**ICPAK Member No:30488**

# REPUBLIC OF KENYA

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

## REPORT OF THE AUDITOR-GENERAL ON RESILIENT SUSTAINABLE SYSTEMS FOR HEALTH (RSSH) KEN-T-TNT 2067 SUB-RECIPIENT FOR THE YEAR ENDED 30 JUNE, 2024 - MINISTRY OF HEALTH

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### PREAMBLE

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

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

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, 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 Resilient Sustainable Systems for Health (RSSH) KEN-T-TNT 2067 Sub-Recipient set out on pages 1 to 24, which

*Report of the Auditor-General on Resilient Sustainable Systems for Health (RSSH) KEN-T-TNT 2067 Sub-Recipient for the year ended 30 June, 2024 - Ministry of Health*

comprise of the statement of financial assets and liabilities as at 30 June, 2024 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 Resilient Sustainable Systems for Health (RSSH) KEN-T-TNT 2067 Sub-Recipient as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012, and the Grant Agreement No. KEN-T-TNT 2067 dated 14 June, 2021 between Global Fund and the Republic of Kenya.

### **Basis for Opinion**

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Resilient Sustainable Systems for Health (RSSH) KEN-T-TNT 2067- Sub Recipient Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### **Emphasis of Matter**

#### **1. Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.355,161,619 and Kshs.194,870,378 resulting to underfunding of Kshs.160,291,241 or 45% of the budget.

The underfunding may have affected the planned activities thereby impacting negatively on service delivery to the public.

#### **2. Failure to Settle Pending Bills**

Annex 4a to the financial statements reflects other pending payables balance of Kshs.13,728,020. The bills were carried forward to financial year 2024/2025 and Management attributed the non-settlement to insufficient exchequer issues.

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



My opinion is not modified in respect of these matters.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgement, 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**

### **Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, Management had not resolved the issues nor given any explanation for the failure to implement the recommendations.

### **Other Information**

### **Conclusion**

The Project Management is responsible for the other information set out on pages iii to xix which comprise of Project Information and Overall Performance, Statement of Performance Against Project's Predetermined Objectives, Environmental and Sustainability Reporting and Statement of Project Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

### **Basis for Conclusion**

### **Under Absorption of Project Funds**

Review of the project information and overall performance in Section 2.7A on source of funds revealed donor commitment of Kshs.1,073,372,973 or USD 9,920,388 for three (3) years from 2021/2022 to 2023/2024. However, only Kshs.592,515,741 or USD 5,476,182 representing resulting to undrawn balance of Kshs.480,857,232 or 45% of the funding. Management attributed the low absorption to some commitments retained at The National Treasury for procurement of equipment and commodities which was not supported by documentary evidence.

In connection with my audit on the Project's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information and I am required to report that fact. In my opinion except for the matter described in the Basis for Conclusion, I confirm that it is not materially inconsistent with the financial statements.

# REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

## **Conclusion**

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

## **Basis for Conclusion**

### **1. Failure to Open Special Deposit Account**

Global Fund entered into agreement grant KEN-T-TNT 2067 on 14 June, 2021 with implementation period of 01 July, 2021 to 30 June, 2024 at USD 42,675,832. However, as previously reported, the project does not have an account opened and maintained at Central Bank of Kenya for purposes of disbursement of funds under the Grant Name and Number (KEN-T-TNT 2067). This was contrary to Regulation 76(1) of the Public Finance Management (National Government) Regulations, 2015 which requires that for the purpose of disbursement of Project Funds, there shall be opened and maintained a project account for every project at Central Bank of Kenya unless it is exempted by the Cabinet Secretary, in writing.

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

### **2. Lack of Sub-Recipient Agreement**

Global Fund entered into agreement grant KEN-T-TNT 2067 on 14 June, 2021 with implementation period from 01 July, 2021 to 30 June, 2024 at USD 42,675,832. However, only an agreement with the National Treasury being the Principal Recipient was provided for audit while that of Ministry of Health being Sub Recipient was not provided for audit. This was contrary to Section 4.3 (2) of the Global Fund Grant Regulations, 2014 which requires the Principal Recipient to enter into a written agreement with each sub-recipient creating obligations of the sub-recipient to the Principal Recipient that are generally equivalent to those of the Principal Recipient under the relevant Grant Agreement.

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

### **3. Unapproved Airtime Allowance Rates**

The statement of receipts and payments reflects purchase of goods and services amount of Kshs.325,070,085 as disclosed in Note 3 to the financial statements. The amount includes other operating expenses of Kshs.32,018,106 out of which Kshs.2,677,000 relates to payments for procurement of airtime cards distributed to twenty-six (26) Health

Information System staff and fourteen (14) project staff at a fixed rate of Kshs.5,000 per month. However, Management did not explain the criteria used to allocate Kshs.5,000 to different cadres of staff. This was contrary to circular Ref: OP/CAB/15 dated 5 March, 2010 on economic utilization and efficient delivery of telephone services in the public service which states that officers on job group R, Q and P may be provided with mobile phone airtime not exceeding Kshs.5,000 per month while officers on job groups N and M may be provided with mobile phone airtime not exceeding Kshs.3,000 per month.

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

The audit was conducted in accordance with ISSAIs 3000 and 4000. The Standards requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

### Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and 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 governance were not effective.

### Basis for Conclusion

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

## REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

### Conclusion

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

- (i) Information given in the project's management report on pages iii to xix is consistent with the financial statements.
- (ii) Adequate accounting records have been kept by the Project, so far as appears from the examination of those records; and

- (iii) The Project's financial statements are in agreement with the accounting records and returns.

### **Basis for Conclusion**

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

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

The 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 controls 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 governance.

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

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

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

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

### **Auditor-General's Responsibilities for the Audit**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the INTOSAI Framework of Professional Pronouncements (IFPP). The Framework requires that, in conducting the audit, I obtain reasonable assurance about whether the financial

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

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

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

28 October, 2024

*Resilient Sustainable Systems for Health (RSSH) KEN-T-TNT 2067 Ministry of Health  
Annual Report and Financial Statements for the financial year ended June 30, 2024*

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

	Not e	Receipts and payments controlled by the entity	Pay ments ma de by thir d par ties	Total	Receipts and payment controlled by the entity	Pay ments ma de by thir d par ties	Total	Cumulative to-date (From inception)
2023-2024				2022-2023				
		Kshs.	Ksh s.	Kshs.	Kshs.	Ksh s.	Kshs.	Kshs.
<b>Receipts</b>								
Proceeds from domestic and foreign grants	1	194,870,378	-	194,870,378	100,414,270	-	100,414,270	592,515,741
<b>Total receipts</b>		<b>194,870,378</b>	<b>-</b>	<b>194,870,378</b>	<b>100,414,270</b>	<b>-</b>	<b>100,414,270</b>	<b>592,515,741</b>
<b>Payments</b>								
Compensation to employees	2	18,252,459	-	18,252,459	10,035,214	-	10,035,214	40,788,248
Purchase of goods and services	3	325,070,085	-	325,070,085	155,986,938	-	155,986,938	545,018,040
		-	-	-	-	-	-	-
<b>Total payments</b>		<b>343,322,544</b>	<b>-</b>	<b>343,322,544</b>	<b>166,022,152</b>	<b>-</b>	<b>166,022,152</b>	<b>585,806,288</b>
<b>Surplus/ (deficit)</b>		<b>(148,452,166)</b>	<b>-</b>	<b>(148,452,166)</b>	<b>(65,607,882)</b>	<b>-</b>	<b>(65,607,882)</b>	<b>6,709,453</b>

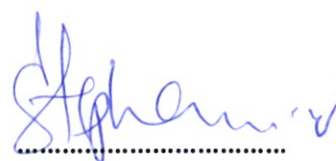
The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.



**Ms. Mary Muthoni**  
**Principal Secretary**



**Dr. Kigen Bartilol**  
**Project Coordinator**



**CPA Stephen Mbuvi**  
**Project Accountant**  
**ICPAK Member No:30488**

*Resilient Sustainable Systems for Health (RSSH) KEN-T-TNT 2067 Ministry of Health  
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**8. Statement of Financial Assets and Liabilities as at 30<sup>th</sup> June 2024**

Description	Note	Current FY 2023 - 2024	Comparative FY 2022 - 2023
		Kshs	Kshs
<b>Financial Assets</b>			
Cash and Cash equivalents	4	6,709,453	155,161,619
Imprests and Advances		-	-
<b>Total Financial Assets (A)</b>		<b>6,709,453</b>	<b>155,161,619</b>
<b>Represented By</b>			
Fund Balance B/fwd.	5	155,161,619	220,769,501
Prior Year adjustments		-	-
Surplus/(Deficit) for the Year		(148,452,166)	(65,607,882)
<b>Net Financial Assets</b>		<b>6,709,453</b>	<b>155,161,619</b>

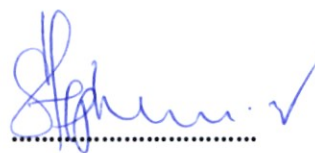
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 27/9/2024 and signed by:



.....  
**Ms. Mary Muthoni**  
Principal Secretary



.....  
**Dr Kigen Bartilol**  
Project Coordinator



.....  
**CPA Stephen Mbuvi**  
Project Accountant

**ICPAK Member No: 30488**

**9. Statement of Cash flows for the year ended 30<sup>th</sup> June 2024**

Description	Note	Current FY 2023 - 2024	Comparative FY 2022 - 2023
		Kshs	Kshs
<b>Cashflow from operating activities</b>			
<b>Receipts</b>			
Proceeds from domestic and foreign grants	1	194,870,378	100,414,270
Miscellaneous receipts		-	-
<b>Total receipts</b>		<b>194,870,378</b>	<b>100,414,270</b>
<b>Payments</b>			
Compensation of employees	2	18,252,459	10,035,214
Purchase of goods and services	3	325,070,085	155,986,938
<b>Total Payments</b>		<b>343,322,544</b>	<b>166,022,152</b>
<b>Net receipts/(payments)</b>		<b>(148,452,166)</b>	<b>(65,607,882)</b>
<b>Adjustments during the year</b>			
Decrease/(increase) in accounts receivable	6	-	640,000
<b>Net cash flow from operating activities</b>		<b>(148,452,166)</b>	<b>(64,967,882)</b>
<b>Cashflow from investing activities</b>			
Acquisition of non-financial assets		-	-
<b>Net cash flows from investing activities</b>		-	-
<b>Cash flow from financing activities</b>			
Proceeds from foreign borrowings		-	-
<b>Net cash flow from financing activities</b>		-	-
<b>Net increase in cash and cash equivalents</b>		<b>(148,452,166)</b>	<b>(64,967,882)</b>
<b>Cash &amp; cash equivalent at beginning of the year</b>	4	<b>155,161,619</b>	<b>220,129,501</b>
<b>Cash and cash equivalent at end of the year</b>	4	<b>6,709,453</b>	<b>155,161,619</b>



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**10. Statement of Comparison of Budget and Actual Amounts for the Year ended 30<sup>th</sup> June 2024**

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Grants from the previous year	155,161,619	000	155,161,619	000	155,161,619	000
Proceeds from domestic and foreign grants	000	200,000,000	200,000,000	194,870,378	5,129,622	98.5%
<b>Total Receipts</b>	<b>155,161,619</b>	<b>200,000,000</b>	<b>355,161,619</b>	<b>194,870,378</b>	<b>160,291,241</b>	<b>55%</b>
<b>Payments</b>						
Compensation to employees	20,000,000	000	20,000,000	18,252,459	1,747,541	91.2%
Purchase of goods and services	135,161,619	200,000,000	335,161,619	325,070,085	10,091,534	97%
<b>Total Payments</b>	<b>155,161,619</b>	<b>200,000,000</b>	<b>355,161,619</b>	<b>343,322,544</b>	<b>11,839,075</b>	<b>97%</b>
<b>Surplus or Deficit</b>	<b>000</b>	<b>000</b>	<b>0000</b>	<b>(148,452,166)</b>	<b>148,452,166</b>	

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

## **11. Significant Accounting Policies**

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

### **a) Statement of compliance and basis of preparation**

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

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

### **b) Reporting entity**

The financial statements are for **Resilient Sustainable Systems for Health (RSSH) KEN-T-TNT 2067 SUB RECIPIENT - Ministry of Health** under State department for Public Health and Professional Standards. The financial statements are for the project;- **Resilient Sustainable Systems for Health (RSSH) KEN-T-TNT 2067 SUB RECIPIENT - Ministry of Health** as required by Section 81 of the PFM Act, 2012 .

### **c) Reporting currency**

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

### **d) Recognition of receipts**

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

**i) Transfers from the Exchequer**

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

**ii) External Assistance**

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

**iii) Other receipts**

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

**iv) Donations and grants**

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

**v) Proceeds from borrowing.**

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

**vi) Undrawn external assistance**

These are loans and grants at the reporting date specified in a binding agreement and relate to funding for the Project currently under development, where conditions have been satisfied, or their ongoing

**Significant Accounting Policies (continued)**

satisfaction is highly likely, and the project is anticipated to continue to completion. The funding summary analyzes the Project's undrawn external assistance.

**e) Recognition of payments**

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

**i) Compensation to employees**

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

**ii) Use of goods and services**

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

**iii) Interest on borrowing**

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

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

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

**v) Acquisition of fixed assets**

The payment on the acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items

**Significant Accounting Policies (continued)**

are treated as payments and receipts items, respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as a receipt and as a payment. A fixed asset register is maintained by the project and a summary is provided for consolidation purposes. This summary is disclosed as an annexure to the consolidated financial statements.

**f) In-kind donations**

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

**g) Cash and cash equivalents**

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

**Significant Accounting Policies (Continued)**

**h) Restriction on cash**

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

**i) Imprests and Advances**

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

**j) Contingent Liabilities**

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the project; 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,

### **Significant Accounting Policies (Continued)**

The project 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. There were no contingent liabilities during the period under review.

#### **k) Contingent Assets**

**Resilient Sustainable Systems for Health (RSSH) KEN-T-TNT 2067 SUB RECIPIENT - Ministry of Health** does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the project in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

#### **l) Pending bills**

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

#### **m) Budget**

The budget is developed on a comparable accounting basis (cash basis), the same accounts classification basis (except for accounts receivable - outstanding imprest and clearance accounts and accounts payable - deposits, which are accounted for on an accrual basis), and for the same period as the

**Significant Accounting Policies (Continued)**

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 under review has been *included in these financial statements*.

**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 are converted into functional currency using the exchange rates prevailing at the dates of the transactions. Any foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the statements of receipts and payments.



**Significant Accounting Policies (Continued)**

**p) Comparative figures**

Where necessary comparative figures for the previous financial year 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 end with a significant impact on the financial statements for the year ended June 30, 2024.

**r) Prior period adjustments**

Prior period adjustments relate to errors and other adjustments noted arising from previous year(s). Explanations and details of these prior period adjustments are presented *in notes of these financial statements*. The project did not have any adjustments in relation to errors in the period under review.

## 12. Notes to the Financial Statements

### 1. Proceeds From Domestic and Foreign Grants

During the financial period to 30 June 2024, we received grants from donors as detailed in the table below:

Name of Donor	Date received	Amount received in donor currency	Current FY 2023-2024				Comparative FY 2022-2023	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	
Global fund	15/02/2024		49,179,325.75				100,414,270.00	592,515,741.00
Global fund	17/05/2024		145,691,052.00					
<b>Total</b>			<b>194,870,378.00</b>				<b>100,414,270.00</b>	<b>592,515,741.00</b>

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

**Notes to the Financial Statements (Continued)**

**2. Compensation to Employees**

Description	2023-2024			2022/2023	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	18,252,459	-	18,252,459	7,983,214	36,263,684
Personal allowances paid as part of salary	-	-	-	2,052,000	4,524,564
Other personnel payments	-	-	-	-	-
<b>Total</b>	<b>18,252,459</b>	<b>-</b>	<b>18,252,459</b>	<b>10,035,214</b>	<b>40,788,248</b>

**3. Purchase of Goods and Services**

Description	2023-2024			2022-23	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	259,439,282	-	259,439,282	106,236,790	429,637,089
Training payments	33,612,697	-	33,612,697	22,193,506	55,806,203
Other operating payments	32,018,106	-	32,018,106	27,556,642	59,574,748
<b>Total</b>	<b><u>325,070,085</u></b>	<b>-</b>	<b><u>325,070,085</u></b>	<b><u>155,986,938</u></b>	<b><u>545,018,040</u></b>

**Notes to the Financial Statements (Continued)**

**4. Cash and Cash equivalents**

Description	Current FY 2023 - 2024	Comparative FY 2022 - 2023
	Kshs	Kshs
Bank accounts (Note 4A)	6,422,974	144,359,426
Cash in hand (Note 4B)	-	-
Cash equivalents Mpesa ( Note 4C)	286,479	10,802,193
<b>Total</b>	<u>6,709,453</u>	<u>155,161,619</u>

*Resilient Sustainable Systems for Health (RSSH) KEN-T-TNT 2067 SUB RECIPIENT - Ministry of Health Project has 1 of project accounts spread within the project:*

**4. A Bank Accounts**

**Project Bank Accounts**

Details	2023-2024	2022-2023
	Kshs	Kshs
<u>Foreign Currency Accounts</u>		
Others ( <i>specify</i> )	-	-
Total Foreign Currency balances	=	=
<u>Local Currency Accounts</u>		
ABC Bank [A/c No.011215001006083)	6,422,974	144,359,426
Others ( <i>specify</i> )	-	-
Total local currency balances	<u>6,422,974</u>	<u>144,359,426</u>
Total bank account balances	<u>6,422,974</u>	<u>144,359,426</u>

**Notes to the Financial Statements (Continued)**

**Special Deposit Accounts**

The balances in the Project's Special Deposit Account(s) as of 30th June 2024 are not included in the Statement of Financial Assets since the line items 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 voted in the year. These funds have been reported as loans/grants received in the year under the Statement of Receipts and Payments. **(The Special Deposit Account(s) reconciliation statement(s) has been attached with the Financial Statement to support this closing balance.)**

**4 B Cash in Hand**

Description	Current FY 2023 - 2024	Comparative FY 2022 - 2023
	KShs	KShs
Location1	-	-
Locations 2	-	-
<b>Total cash in hand balances</b>	<u>-</u>	<u>-</u>

**4 C Cash equivalents (short-term deposits)**

Description	Current FY 2023 - 2024	Comparative FY 2022 - 2023
	Kshs	Kshs
M-pesa Accounts No. 3333032400	286,479	10,802,193
<b>Total</b>	<u>286,479</u>	<u>10,802,193</u>

*Resilient Sustainable Systems for Health (RSSH) KEN-T-TNT 2067 Ministry of Health  
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**5. Fund Balance Brought Forward**

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank accounts	144,359,426	191,090,518
Cash in hand	10,802,193	29,038,983
Cash equivalents (short-term depo	-	-
Outstanding imprests and advance	-	640,000
Deposits and retention	-	-
<b>Total</b>	<b>155,161,619</b>	<b>220,769,501</b>

**6. Changes in Accounts Receivables (Imprests and Advances)**

Description	2023-2024	2022-2023
Opening Receivables as at 1 <sup>st</sup> July	-	640,000
Closing account receivables as at 30 <sup>th</sup> June	-	-
<b>Change in Imprests and advances</b>	<b>-</b>	<b>640,000</b>

*Resilient Sustainable Systems for Health (RSSH) KEN-T-TNT 2067 Ministry of Health  
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**Other Important Disclosures**

**7. Pending Accounts Payable (See Annex 4a)**

	<b>Balance b/f from Comparative FY 2022 - 2023</b>	<b>Additions for the year</b>	<b>Paid during the year</b>	<b>Balance c/f For Current FY 2023 -2024</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	0	0	0	0
Construction of civil works	0	0	0	0
Supply of goods	0	602,258.60	0	602,258.60
Supply of services	6,450,831	13,125,761	(6,450,831)	13,125,761
<b>Total</b>	<b>6,450,831</b>	<b>13,728,019.60</b>	<b>-</b>	<b>13,728,019.60</b>

**8. Pending Staff Payables (See Annex 4b)**

	<b>Balance b/f from Comparative FY</b>	<b>Additions for the year</b>	<b>Paid during the year</b>	<b>Balance c/f for Current FY</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Senior management	0	0	0	0
Middle management	0	0	0	0
Union employees	0	0	0	0
Others	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**Other Important Disclosures (Continued)**

**9. Related Party Disclosures**

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. The comprise of related parties to the Project.

- i) Key management personnel, including the program director/manager
- ii) The implementing entity/ministry/ County department
- iii) Other Ministries and Departments.
- iv) The National /County Treasury

**Related party transactions:**

	<b>Current FY 2023 - 2024</b>	<b>Comparative FY 2022 - 2023</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>Compensation to Key Management</b>		
Compensation to the program manager/ director	000	000
Key Management Compensation others (specify)		xxx
<b>Total Compensation to Key Management</b>	<b>000</b>	<b>000</b>
<b>Transfers to related parties</b>		
Transfers to other government entities	000	000
<b>Total Transfers to related parties</b>	<b>000</b>	<b>000</b>
<b>Transfers from related parties</b>		
Transfers from the Ministry/ County department	000	000
Payments made on behalf of the project by other govt. entities	000	000
(Insert any other transfers received)	000	000
<b>Total Transfers from related parties</b>	<b>000</b>	<b>000</b>

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**13. Annexes**

**Annex 1: Prior Year Auditor-General’s Recommendations**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
<p><b>BUDGET CONTROL AND PERFORMANCE</b></p>	<p>The auditor noted that, the statement of Comparison of budget and actual amounts reflects Final receipts and budget of Ksh. 548,842,862 and actual on comparable basis of Ksh. 100,414,270, resulting to underfunding of Ksh. 448,428,592 or 82% of the Budget. Similarly, the project spent an amount of Kshs. 166,022,152 out of the approved expenditure budget of Ksh. 548,842,862,</p>	<p>This was due to delay in start-up of the RSSH as Sub-recipient and delay in Bank and Mpesa opening of the</p>	<p>Not Resolved</p>	<p>2022 - 2023 Report is yet to be tabled/discussed in Parliament</p>

*Resilient Sustainable Systems for Health (RSSH) KEN-T-TNT 2067 Ministry of Health Annual Report and Financial Statements for the financial year ended June 30, 2024*

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)
	resulting in an under expenditure of Kshs. 382,820,710 or 70% of the budget.	account.		
<b>SLOW ABSORPTION OF PROJECT FUNDS</b>	The auditor noted that the project was earmarked for a duration of 3 years from 1 <sup>st</sup> of July 2021 - 2024 June and the Funding summary indicate donor commitment of Kshs 1,073,372,973 equivalent of USD 9,920,388 for 3 years. However only Ksh. 397,645,363 had been drawn resulting to undrawn balance of Kshs. 675,727,610	Changes in activities eg. Reprogramming changes of dates to implement activities.	NOT RESOLVED	2022 - 2023 Report is yet to be tabled/discussed in Parliament.

***Resilient Sustainable Systems for Health (RSSH) KEN-T-TNT 2067 Ministry of Health  
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	or 63% yet the			
--	----------------	--	--	--

**Resilient Sustainable Systems for Health (RSSH) KEN-T-TNT 2067 Ministry of Health  
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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)
	grant was coming to the end and project might not achieve its objective.			

**Guidance Notes:**

1. Use the same reference numbers as contained in the external audit report;
2. Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;
3. Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
4. Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.



Ms. Mary Muthoni  
Principal Secretary



Dr. Kigen Bartilol  
Project Coordinator

*Resilient Sustainable Systems for Health (RSSH) KEN-T-TNT 2067 Ministry of Health  
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**Annex 2: Variance explanations - Comparative Budget and Actual Amounts for Current FY**

	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilization Difference</b>	<b>% of Utilization</b>	<b>Comments on Variance (below 90% and over 100%)</b>
	<b>a</b>	<b>b</b>	<b>c=a-b</b>	<b>d=b/a %</b>	
<b>Receipts</b>					
Transfer from Government entities	000	000	000	000	
Proceeds from domestic and foreign grants	200,000,000	194,870,378	5,129,622	98.6%	
Proceeds from borrowings	000	000	000	000	
Miscellaneous receipts	000	000	000	000	
<b>Total Receipts</b>	<b>200,000,000</b>	<b>194,870,378</b>	<b>5,129,622</b>	<b>98.6%</b>	
<b>Payments</b>					
Compensation of employees	20,000,000	18,252,459	1,747,541	91%	
Purchase of goods and services	180,000,000	325,070,085	(145,070,085)	180%	The variance of 180% is due to utilization of funds b/forward from the fy 22/23 of Ksh.155,161,619.
Social security benefits	000	000	000	000	
Acquisition of non-financial assets	000	000	000	000	
Transfers to other government entities	000	000	000	000	
Other grants and transfers	000	000	000	000	
<b>Total payments</b>	<b>200,000,000</b>	<b>343,322,544</b>	<b>(145,322,544)</b>	<b>172%</b>	The variance of 180% is due to utilization of funds b/forward from the fy 22/23 of Ksh.155,161,619

**Resilient Sustainable Systems for Health (RSSH) KEN-T-TNT 2067 Ministry of Health  
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**Annex 3: Reconciliation of inter-entity transfers**


Project Name:				
Break down of transfers from the State Department of Public Health & Professional Standards				
<b>a</b>	<b>Government Counterpart funding</b>			
		Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
	Global fund grants	15.02.2024	49,179,325.75	2023 - 2024
		17.05.2024	145,691,052.00	2023 - 2024
		<b>Total</b>	<b>194,870,377.75</b>	2023 - 2024
<b>B</b>	<b>Direct payments</b>			
		Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
		<b>Total</b>		
<b>C</b>	<b>Others</b>			
		Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
		<b>Total</b>		
		<b>Total (A+B+C)</b>		

The above amounts have been communicated to and reconciled with the State Department of Public Health and Professional Standards.

Project Coordinator

Sign.....

Head of Accounting Unit  
Resilient Sustainable System for Health  
State Department of Public Health & Professional Standards

Sign.....

**Resilient Sustainable Systems for Health (RSSH) KEN-T-TNT 2067 Ministry of Health  
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**Annex 4a: Analysis of Pending Bills**

Supplier of Goods or Services	Date Contracted/ invoiced.	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY 2023-2024	Outstand ing Balance Previous FY 2022-202 3	Comments
		a	b	c=a-b		
<b>Supply of Services</b>						
Provision of Consultancy services for Dev of Post Market Surveillance Data Management Systems	April 24, 2024	6,080,900		6,080,900		
Assessment of Lab Capacity to confirm outbreaks Report writing	June 3, 2024	212,500		212,500		
Joint Support Supervision Report Writing	June 3, 2024	437,500		437,500		
Pathogen Genomics Surveillance Strategy Development meeting	May 6, 2024	325,000		325,000		
Development of the National Supply chain Training package & integrated LMIS	May 13, 2024	300,000		300,000		
Quality of Care Preliminary Report writing	May 6, 2024	750,000		750,000		
Continuation Development of the Supply chain & LMIS Training Package 1st Content Developers workshop	May 20, 2024	300,000		300,000		
Institutionalization of Data Quality Protocol	June 10, 2024	700,000		700,000		
Data Quality Protocol Training	June 10, 2024	375,000		375,000		
HSS Investment & Sustainable Strategy	June 24, 2024	240,000		240,000		
Finalization of the LMIS Supply Chain Training Package	June 3, 2024	302,500		302,500		
Development of Donor Transition Framework -Thematic Group	June 17, 2024	500,000		500,000		
County led Joint Support Supervision for HPT Kakamega County	April 2, 2024	131,740		131,740		
Development of Blood testing Algorithm Validation & Dissemination	June 17, 2024	257,161		257,161		
Provision of Consultancy Services for Upgrading of the Clinical Trial Portal at Pharmacy & Poison Board Nairobi	April 24, 2024	2,025,960		2,025,960		
Enhancement of the situation room	Feb,22,2024	187,500		187,500		
<b>Supply of Goods</b>						
Provision of Office Stationary	April 30, 2024	118,129		118,129		
Provision of Office Stationary	April 30, 2024	484,129		484,129		
<b>Sub-Total</b>		<b>13,728,019.60</b>		<b>13,728,019..60</b>		



*Resilient Sustainable Systems for Health (RSSH) KEN-T-TNT 2067 Ministry of Health  
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**Annex 4b: Analysis of Pending: Staff Bills**

Name of Staff	Job Group	Date Payable Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY 2023-2024	Outstanding Balance Previous FY 2022-2023	Comments
Sub Totals	0						
Grand Totals (4a + 4b)	13,728,019.60						

**Annex 4c: Analysis of Other Pending Payables**

Name	Brief Descript	Date Payable Contract	Original Amoun	Amount Paid To-D	Outstand Balance Current F	Outstand Balance Previous	Commen
<b>Amounts due to National Govt Entities</b>							
1.							
2.							
<b>Sub-Total</b>							
<b>Amounts due to County Govt Entities</b>							
3.							
4.							
<b>Sub-Total</b>							
<b>Amounts due to Third Parties</b>							
5.							
6.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
7.							
8.							

*Resilient Sustainable Systems for Health (RSSH) KEN-T-TNT 2067 Ministry of Health  
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Name	Brief Descript	Date Payable Contract	Original Amoun	Amount Paid To-D	Outstand Balance Current F	Outstand Balance Previous	Commen
Sub-Total							
Grand Total							

**Annex 5: Summary of Fixed Assets Register**

Asset class	Opening Cost (KShs) 2023 - 2024	Donation s in form of assets (KShs) 2023 - 2024	*Purchas es/ Addition s in the Year (KShs) 2023 - 2024	**Dispos als in the Year (KShs) 2023 - 2024	Transfers in/(out) Kshs 2023 - 2024	Closing Cost (KShs) 2023 - 2024
	(a)	(b)	(c)	(d)	(d)	(e)= (a)+ (b)+c)-( d)+(-)d
Land						
Buildings and structures						
Transport equipment						
Office equipment, furniture and fittings						
ICT Equipment,						
Other Machinery and Equipment						
Heritage and cultural assets						
Biological assets						
Infrastructure assets roads, rails						
Intangible assets						
Work in Progress						
<b>Total</b>						

**Notes**

\* Purchases/Additions in the year reconciled to the amount in the Statement of Receipts and Payments

\*\* The disposal amount to be disclosed in this register is the cost that the asset was acquired at and not the price at which it has been sold. The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the project. Additions during the year should tie to note 18 on acquisition of assets during the year. Ensure this section is complete covering all the entities assets. Ensure the complete fixed asset register is separately prepared as per circular number 5/2020 and follow up reminder of circular No. 23/2020 of The National Treasur

**Annex 6: Reporting of Climate Relevant Expenditures**

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

**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

**Annex 9: Other Support Documents**

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities
- ii. Bank Reconciliations statement as at 30<sup>th</sup> June 2024
- iii. Special Deposit Account(s) reconciliation statement(s)
- iv. Trial Balance

**REPUBLIC OF KENYA**

**M-PESA RECONCILIATION**

AS AT 30 June 2024

MOH-GF-RSSH M-PESA A/C

3032400

	Sh.	Sh.	Sh.
<b>Balance as per M-pesa</b>			
<b>Less -----</b>			369,638.58
1. Payments in Cash book not yet recorded in M-pesa...			(148,160.00)
2. Receipts in M-pesa not yet recorded in Cash book .....		-	-
<b>Add -----</b>			
3. Payment in M-PESA not yet recorded in Cash Book .....			65,000.00
4 Receipts in Cash Book not yet Recorded in M-pesa.....		-	-
<b>Cash Book Balance.....</b>			<b>286,478.58</b>

I certify that I have verified the balance in the Cash Book with the M-pesa Statement and that the above reconciliation is correct.

Signature

*S. M. M. M. M. M.*

Designation..... *fo.*

Date *01/07/2024*

**1. PAYMENT IN THE CASH BOOK NOT YET IN THE M-PESA STATEMENT.**

DATE	REFERENCE (V/ NO.)	PARTICULARS	AMOUNT
27/07/2022		Kennedy Wakoli	63,000.00
11/04/2023		Joseph Sitenei	77,600.00
15/05/2023		Catherine Kariuki	7,560.00
	<b>TOTAL</b>		<b>148,160.00</b>

**2. RECEIPTS IN M-PESA STATEMENT NOT YET RECORDED IN CASH BOOK .**

DATE	REFERENCE (V/ NO.)	PARTICULARS	AMOUNT
	<b>TOTAL</b>		

**3. PAYMENT IN THE M-PESA STATEMENT NOT YET RECORDED IN CASH BOOK**

DATE	REFERENCE (V/ NO.)	PARTICULARS	AMOUNT
31/03/2023		Charles Kariuki	65,000.00
	<b>TOTAL</b>		<b>65,000.00</b>

**4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN M-PESA STATEMENT.**

DATE	REFERENCE (V/ NO.)	PARTICULARS	AMOUNT
	<b>TOTAL</b>		

**REPUBLIC OF KENYA**  
**BANK RECONCILIATION**

AS AT 30 JUNE 2024

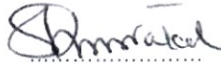
MOH-GF-RSSH-GRANT ACCOUNT

11215001006083

	Sh.	Sh.	Sh.
Balance as per Bank Certificate .....			
Less -----			6,422,971.38
1. Payments in Cash book not yet recorded in Bank Statement.....			
2. Receipts in Bank Statement not yet recorded in Cash book .....		3.00	3.00
Add -----			
3. Payment in Bank Statement not yet recorded in Cash Book .....			
4 Receipts in Cash Book not yet Recorded in Bank Statement .....		-	-
<b>Cash Book Balance.....</b>			<b>6,422,974.38</b>

I certify that I have verified the Bank balance in the cash Book with the bank Statement and that the above reconciliation is correct.

Signature



Designation.....

F.O.

Date

01/07/2024

**1. PAYMENT IN THE CASH BOOK NOT YET IN THE BANK STATEMENT.**

DATE	REFERENCE (V/ NO.)	PARTICULARS	AMOUNT
	TOTAL		

**2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK .**

DATE	REFERENCE (V/ NO.)	PARTICULARS	AMOUNT
	TOTAL		

**3. PAYMENT IN THE BANK STATEMENT NOT YET RECORDED IN CASH BOOK**

DATE	REFERENCE (V/ NO.)	PARTICULARS	AMOUNT
30/11/2023		Understatement on Housing Levy	3.00
	TOTAL		3.00

**4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT.**

DATE	REFERENCE (V/ NO.)	PARTICULARS	AMOUNT
	TOTAL		

TB GRANT KEN-T-TNT-GA1548  
 STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION  
 FOR THE YEAR ENDED 30TH JUNE 2024  
 PART B

Bank Account No.0100005345272 Held with Stanbic Bank

	NOTES	AMOUNT USD	AMOUNT USD
1 Amount advanced by Global Fund			31,282,954.42
TNT-PR		17,541,270.45	
MOH-DLTLTD		10,024,722.35	
HSSD		3,716,961.62	
<b>Less</b>			
2 Total amount justified to Global Fund			16,297,960.96
3 <b>Outstanding amount advanced to Designated Account</b>			<b>14,984,993.46</b>
<b>Represented by:</b>			
4 Ending Designated Account Balance at 30.06.2024			11,419,816.27
5 Amount claimed but not credited at 30.06.2024			-
6 Amount withdrawn and not claimed as at 30.06.2024			3,565,177.19
7 Service charges (if not included in 5 & 6 above)			-
<b>Less</b>			
8 Interest earning (if included in Designated Account)			-
9 <b>Total advance to Designated Account year ended 30.06.2024</b>			<b>14,984,993.46</b>

Descrpancy 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

*Archer*

AUTHORIZED REPRESENTATIVE  
 RESOURCES MOBILIZATION DEPARTMENT  
 THE NATIONAL TREASURY

DATE: 14-08 2024

**SPECIAL ACCOUNT STATEMENT**

For period ending	30TH JUNE, 2024
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, 2023 as per C.B.K. Ledger Account	10,359,891.75
---	---------------

**Add:**

Total Amount deposited by <del>ADB</del> <i>GLOBAL FORTIS</i>	8,098,578.26
---	--------------

Total Interest earnings if deposited in account	-
---	---

Total amount refunded to cover ineligible expenditure	-
--	---

**Deduct:**

Total amount withdrawn	7,038,653.74
------------------------	--------------

Total service charges if not included above in amount withdrawn	-
--	---

Ending balance on 30th June,2024	11,419,816.27
----------------------------------	---------------

**AUTHORISED REPRESENTATIVE  
CENTRAL BANK OF KENYA**

SIGNATURE: 

DATE: 13/08/2024

**AUTHORISED REPRESENTATIVE  
EXTERNAL RESOURCES  
DEPARTMENT-TREASURY**

SIGNATURE: 

DATE: 14-08-2024

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

Run Date: 13/08/2024 Run Time: 13:08:01  
 CENTRAL BANK OF KENYA  
 BANKI KUU YA KENYA  
 P.O.BOX 60000-0200  
 NAIROBI

STATEMENT OF ACCOUNT

ACCOUNT NUMBER : 1000375124

ACCOUNT TITLE : TB GRANT KEN-T-TNT GA 1548-MAIN  
 30/06/2024

STATEMENT PERIOD: From 01/07/2023 To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE	
	OPENING BAL :				-10,359,891.75	
NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
1	10/08/2023	FT23222559J1	PA131438	0.00	479,227.82	-9880663.93
2	12/09/2023	FT23255RNXX0	FUNDING	-6,269,487.79	0.00	-16150151.72
3	12/09/2023	FT23255RPCJD	FUNDING	-969,156.98	0.00	-17119308.7
4	14/09/2023	FT232563DBW8		0.00	1,392,776.45	-15726532.25
5	21/09/2023	FT2326451STT	PA 131804	0.00	5,496.21	-15721036.04
6	21/09/2023	FT23264T4FBK	PA 131805	0.00	4,436.69	-15716599.35
7	09/10/2023	FT23282BZTLK	PA 131812	0.00	10,452.12	-15706147.23
8	26/10/2023	FT23299ZCGQT	PA131814	0.00	2,319.90	-15703827.33
9	31/10/2023	FT233038G9FH	PA131844	0.00	2,937.00	-15700890.33
10	07/11/2023	FT23311HK09V	PA131838	0.00	419,380.89	-15281509.44
11	07/11/2023	FT23311JBHMP	PA131839	0.00	8,351.03	-15273158.41
12	17/11/2023	FT23320H3WV7	PA131849	0.00	216,385.50	-15056772.91
13	17/11/2023	FT23320HKXKW	PA133152	0.00	2,902.80	-15053870.11
14	17/11/2023	FT23320KPWCJ	PA133151	0.00	58,056.01	-14995814.1
15	17/11/2023	FT23320S1DVV	PA131850	0.00	10,819.28	-14984994.82
16	22/11/2023	FT2332675W2D	PA131806	0.00	3,963.43	-14981031.39
17	28/12/2023	FT233620ZK1F	PA133160	0.00	110,807.09	-14870224.3
18	07/02/2024	FT24038MTP56	PA133161	0.00	306,748.47	-14563475.83
19	27/02/2024	FT24058BZG2Y	FUNDING	-859,933.49	0.00	-15423409.32
20	04/03/2024	FT2406156635	PA 133183	0.00	764.60	-15422644.72
21	04/03/2024	FT24061T09YG	PA 133182	0.00	15,292.80	-15407351.92
22	08/03/2024	FT240685MTR7	PA133184	0.00	1,380,357.82	-14026994.1
23	05/04/2024	FT24096DCZV9	PA 133186	0.00	1,676.75	-14025317.35
24	22/04/2024	FT24113MV6QP	PA 133505	0.00	33,065.88	-13992251.47
25	22/04/2024	FT24113WFXQQ	PA 133506	0.00	1,653.30	-13990598.17
26	30/04/2024	FT241212KY2R	STANBIC FUNDING	-33,065.88	0.00	-14023664.05
27	03/05/2024	FT24123Q3L5K	PA133524	0.00	9,999.09	-14013664.96
28	09/05/2024	FT241303GHKX	PA 133538	0.00	746,926.59	-13266738.37
29	09/05/2024	FT24130T55W5		0.00	1,110,000.00	-12156738.37
30	09/05/2024	FT24130W58Y8	PA.133539	0.00	37,346.30	-12119392.07
31	24/05/2024	FT2414280XYX	PA133534	0.00	270,031.05	-11849361.02
32	21/05/2024	FT24142FQ70X	PA133535	0.00	5,358.76	-11844002.26
33	12/06/2024				33,065.88	-11810936.38
34	27/06/2024				262,804.20	-11548132.18
35	27/06/2024				37,454.15	-11510678.03
36	28/06/2024				25,546.40	-11485131.63
37	28/06/2024	FT241807VH6T	PA133475	0.00	37,199.92	-11447931.71
38	28/06/2024	FT241808FR9C	PA133476	0.00	28,115.44	-11419816.27

CLOSING BALANCE : -11419816.27

END OF ACCOUNT STATEMENT

Favourites

TAM.E.STMT.OF	24/05/2024	FT2414280XYX	PA133534	More Options	Find	270,031.05
	21/05/2024	FT24142FQ70X	PA133535	Clear Selection	0.00	5,358.76
Account	12/06/2024			1000375124		33,065.88
Statement From	27/06/2024			20230701		262,804.20
Statement To	27/06/2024			20240630		37,454.15
	28/06/2024					25,546.40
TAM.E.STMT.OF	28/06/2024	FT241807VH6T	PA133475			37,199.92
	28/06/2024	FT241808FR9C	PA133476			28,115.44



**SPECIAL ACCOUNT STATEMENT**

For period ending	30TH JUNE, 2024
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, 2023 as per C.B.K. Ledger Account	10,359,891.75
<b>Add:</b>	
Total Amount deposited by ADB	8,098,578.26
Total Interest earnings if deposited in account	-
Total amount refunded to cover ineligible expenditure	-
<b>Deduct:</b>	
Total amount withdrawn	7,038,653.74
Total service charges if not included above in amount withdrawn	-
Ending balance on 30th June,2024	11,419,816.27

**AUTHORISED REPRESENTATIVE  
CENTRAL BANK OF KENYA**

SIGNATURE: \_\_\_\_\_

DATE

13/08/2024

**AUTHORISED REPRESENTATIVE  
EXTERNAL RESOURCES  
DEPARTMENT-TREASURY**

SIGNATURE: \_\_\_\_\_

DATE

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

Run Date: 13/08/2024 Run Time: 13:08:01  
 CENTRAL BANK OF KENYA  
 BANKI KUU YA KENYA  
 P.O. BOX 60000-0200  
 NAIROBI  
 STATEMENT PERIOD: From 01/07/2023 To

STATEMENT OF ACCOUNT

ACCOUNT NUMBER : 1000375124

ACCOUNT TITLE : TB GRANT KEN-T-TNT GA 1548-MAIN  
 30/06/2024

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE	
OPENING BAL :				-10,359,891.75		
NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
1	10/08/2023	FT23222559J1	PA131438	0.00	479,227.82	-9880663.93
2	12/09/2023	FT23255RMXX0	FUNDING	-6,269,487.79	0.00	-16150151.72
3	12/09/2023	FT23255RPCJD	FUNDING	-969,156.98	0.00	-17119308.7
4	14/09/2023	FT232563DBW8		0.00	1,392,776.45	-15726532.25
5	21/09/2023	FT2326451STT	PA 131804	0.00	5,496.21	-15721036.04
6	21/09/2023	FT23264T4F8K	PA 131805	0.00	4,436.69	-15716599.35
7	09/10/2023	FT23282BZTLK	PA 131812	0.00	10,452.12	-15706147.23
8	26/10/2023	FT23299ZCGQT	PA131814	0.00	2,319.90	-15703827.33
9	31/10/2023	FT233038G9FH	PA131844	0.00	2,937.00	-15700890.33
10	07/11/2023	FT23311HK09V	PA131838	0.00	419,380.89	-15281509.44
11	07/11/2023	FT23311JBHMP	PA131839	0.00	8,351.03	-15273158.41
12	17/11/2023	FT23320H3WV7	PA131849	0.00	216,385.50	-15056772.92
13	17/11/2023	FT23320HKXBW	PA133152	0.00	2,902.80	-15053870.11
14	17/11/2023	FT23320KPCWJ	PA133151	0.00	58,056.01	-14995814.1
15	17/11/2023	FT23320S1DVV	PA131850	0.00	10,819.28	-14984994.82
16	22/11/2023	FT2332675W2D	PA131806	0.00	3,963.43	-14981031.39
17	28/12/2023	FT233620ZK1F	PA133160	0.00	110,807.09	-14870224.3
18	07/02/2024	FT24038MTP56	PA133161	0.00	306,748.47	-14563475.83
19	27/02/2024	FT24058BZG2Y	FUNDING	-859,933.49	0.00	-15423409.32
20	04/03/2024	FT2406156635	PA 133183	0.00	764.60	-15422644.72
21	04/03/2024	FT24061T09YG	PA 133182	0.00	15,292.80	-15407351.92
22	08/03/2024	FT240685MTR7	PA133184	0.00	1,380,357.82	-14026994.1
23	05/04/2024	FT24096DCZV9	PA 133186	0.00	1,676.75	-14025317.35
24	22/04/2024	FT24113MV6QP	PA 133505	0.00	33,065.88	-13992251.47
25	22/04/2024	FT24113WFXQQ	PA 133506	0.00	1,653.30	-13990598.17
26	30/04/2024	FT241212KY2R	STANBIC FUNDING	-33,065.88	0.00	-14023664.05
27	03/05/2024	FT24123Q3L5K	PA133524	0.00	9,999.09	-14013664.96
28	09/05/2024	FT241303GHKX	PA 133538	0.00	746,926.59	-13266738.37
29	09/05/2024	FT24130T55WS		0.00	1,110,000.00	-12156738.37
30	09/05/2024	FT24130W58Y8	PA 133539	0.00	37,346.30	-12119392.07
31	21/05/2024	FT2414280XYY	PA133534	0.00	270,031.05	-11849361.02
32	21/05/2024	FT24142FQ70X	PA133535	0.00	5,358.76	-11844002.26
33	Account 12/06	equals	1000375124	0.00	33,065.88	-11810936.38
34	Statement 27/06	equals	20230701	0.00	262,804.20	-11548132.18
35	Statement 27/06	equals	20240630	0.00	37,454.15	-11510678.03
36	Statement 28/06	equals	20240630	0.00	25,546.40	-11485131.63
37	TAM.E.STMT.28/06/2024	FT241807VH6T	PA133475	0.00	37,199.92	-11447931.71
38	28/06/2024	FT241808FR9C	PA133476	0.00	28,115.44	-11419816.27

CLOSING BALANCE : -11419816.27

END OF ACCOUNT STATEMENT

**SPECIAL ACCOUNT STATEMENT**

For period ending	30TH JUNE, 2024
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, 2023 as per C.B.K. Ledger Account	10,359,891.75
<b>Add:</b>	
Total Amount deposited by ADB	8,098,578.26
Total Interest earnings if deposited in account	-
Total amount refunded to cover ineligible expenditure	-
<b>Deduct:</b>	
Total amount withdrawn	7,038,653.74
Total service charges if not included above in amount withdrawn	-
Ending balance on 30th June,2024	11,419,816.27

**AUTHORISED REPRESENTATIVE  
CENTRAL BANK OF KENYA**

SIGNATURE: \_\_\_\_\_

DATE

13/08/2024

**AUTHORISED REPRESENTATIVE  
EXTERNAL RESOURCES  
DEPARTMENT-TREASURY**

SIGNATURE: \_\_\_\_\_

DATE

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

Run Date: 13/08/2024 Run Time: 13:08:01  
 CENTRAL BANK OF KENYA  
 BANKI KUU YA KENYA  
 P.O. BOX 60000-0200  
 NAIROBI  
 STATEMENT PERIOD: From 01/07/2023 To

STATEMENT OF ACCOUNT

ACCOUNT NUMBER : 1000375124


ACCOUNT TITLE : TB GRANT KEN-T-TNT GA 1548-MAIN  
 30/06/2024

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT	CREDIT BALANCE
	OPENING BAL :					-10,359,891.75
NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
1	10/08/2023	FT23222559J1	PA131438	0.00	479,227.82	-9880663.93
2	12/09/2023	FT23255RNXX0	FUNDING	-6,269,487.79	0.00	-16150151.72
3	12/09/2023	FT23255RPCJD	FUNDING	-969,156.98	0.00	-17119308.7
4	14/09/2023	FT232563DBW8		0.00	1,392,776.45	-15726532.25
5	21/09/2023	FT2326451STT	PA 131804	0.00	5,496.21	-15721036.04
6	21/09/2023	FT23264T4F8K	PA 131805	0.00	4,436.69	-15716599.35
7	09/10/2023	FT23282BZTLK	PA 131812	0.00	10,452.12	-15706147.23
8	26/10/2023	FT23299ZCGQT	PA131814	0.00	2,319.90	-15703827.33
9	31/10/2023	FT233038G9FH	PA131844	0.00	2,937.00	-15700890.33
10	07/11/2023	FT23311HK09V	PA131838	0.00	419,380.89	-15281509.44
11	07/11/2023	FT23311JBHMP	PA131839	0.00	8,351.03	-15273158.41
12	17/11/2023	FT23320H3WV7	PA131849	0.00	216,385.50	-15056772.91
13	17/11/2023	FT23320HKXBW	PA133152	0.00	2,902.80	-15053870.11
14	17/11/2023	FT23320KPWCJ	PA133151	0.00	58,056.01	-14995814.1
15	17/11/2023	FT23320S1DVV	PA131850	0.00	10,819.28	-14984994.82
16	22/11/2023	FT2332675W2D	PA131806	0.00	3,963.43	-14981031.39
17	28/12/2023	FT233620ZK1F	PA133160	0.00	110,807.09	-14870224.3
18	07/02/2024	FT24038MTP56	PA133161	0.00	306,748.47	-14563475.83
19	27/02/2024	FT24058BZG2Y	FUNDING	-859,933.49	0.00	-15423409.32
20	04/03/2024	FT2406156635	PA 133183	0.00	764.60	-15422644.72
21	04/03/2024	FT24061T09YG	PA 133182	0.00	15,292.80	-15407351.92
22	08/03/2024	FT240685MTR7	PA133184	0.00	1,380,357.82	-14026994.1
23	05/04/2024	FT24096DCZV9	PA 133186	0.00	1,676.75	-14025317.35
24	22/04/2024	FT24113MV6QP	PA 133505	0.00	33,065.88	-13992251.47
25	22/04/2024	FT24113WFXQQ	PA 133506	0.00	1,653.30	-13990598.17
26	30/04/2024	FT241212KY2R	STANBIC FUNDING	-33,065.88	0.00	-14023664.05
27	03/05/2024	FT24123Q3L5K	PA133524	0.00	9,999.09	-14013664.96
28	09/05/2024	FT241303GHKX	PA 133538	0.00	746,926.59	-13266738.37
29	09/05/2024	FT24130T55WS		0.00	1,110,000.00	-12156738.37
30	09/05/2024	ET24130W58Y8	PA 133539	0.00	37,346.30	-12119392.07
31	08/06/2024	FT2414280XYX	PA133534	0.00	270,031.05	-11849361.02
32	21/05/2024	FT24142FQ70X	PA133535	0.00	5,358.76	-11844002.26
33	12/06/2024	Account equals	1000375124	0.00	33,065.88	-11810936.38
34	27/06/2024	Statement from equals	20230701	0.00	262,804.20	-11548132.18
35	27/06/2024	Statement to equals	20240630	0.00	37,454.15	-11510678.03
36	28/06/2024	TAM.E.STMT.FAC.2024	241807VH6T	0.00	25,546.40	-11485131.63
37	28/06/2024	TAM.E.STMT.FAC.2024	241807VH6T	0.00	37,199.92	-11447931.71
38	28/06/2024	FT24180BFR9C	PA133476	0.00	28,115.44	-11419816.27

CLOSING BALANCE : -11419816.27

END OF ACCOUNT STATEMENT

**SPECIAL ACCOUNT STATEMENT**

For period ending	30TH JUNE, 2024
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
<b><u>Account Activity</u></b>	
Beginning balance of 1ST July, 2023 as per C.B.K. Ledger Account	10,359,891.75
<b>Add:</b>	
Total Amount deposited by ADB	8,098,578.26
Total Interest earnings if deposited in account	-
Total amount refunded to cover ineligible expenditure	-
<b>Deduct:</b>	
Total amount withdrawn	7,038,653.74
Total service charges if not included above in amount withdrawn	-
Ending balance on 30th June,2024	11,419,816.27
<b>AUTHORISED REPRESENTATIVE CENTRAL BANK OF KENYA</b>	SIGNATURE: 
	DATE: 13/08/2024
<b>AUTHORISED REPRESENTATIVE EXTERNAL RESOURCES DEPARTMENT-TREASURY</b>	SIGNATURE: _____
	DATE: _____

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

Run Date: 13/08/2024 Run Time: 13:08:01  
 CENTRAL BANK OF KENYA  
 BANKI KUU YA KENYA  
 P.O.BOX 60000-0200  
 NAIROBI  
 STATEMENT PERIOD: From 01/07/2023 To

STATEMENT OF ACCOUNT

ACCOUNT NUMBER : 1000375124

ACCOUNT TITLE : TB GRANT KEN-T-TNT GA 1548-MAIN  
 30/06/2024

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE		
OPENING BAL :				-10,359,891.75			
NO.	Value Date	Reference.No	Details	Debit	Credit	Balance	
1	10/08/2023	FT23222559J1	PA131438	0.00	479,227.82	-988063.93	
2	12/09/2023	FT23255RNXX0	FUNDING	-6,269,487.79	0.00	-16150151.72	
3	12/09/2023	FT23255RPCJD	FUNDING	-969,156.98	0.00	-17119308.7	
4	14/09/2023	FT232563DBW8		0.00	1,392,776.45	-15726532.25	
5	21/09/2023	FT2326451STT	PA 131804	0.00	5,496.21	-15721036.04	
6	21/09/2023	FT23264T4F8K	PA 131805	0.00	4,436.69	-15716599.35	
7	09/10/2023	FT23282BZTLK	PA 131812	0.00	10,452.12	-15706147.23	
8	26/10/2023	FT23299ZCGQT	PA131814	0.00	2,319.90	-15703827.33	
9	31/10/2023	FT233038G9FH	PA131844	0.00	2,937.00	-15700890.33	
10	07/11/2023	FT23311HK09V	PA131838	0.00	419,380.89	-15281509.44	
11	07/11/2023	FT23311JBHMP	PA131839	0.00	8,351.03	-15273158.41	
12	17/11/2023	FT23320H3WV7	PA131849	0.00	216,385.50	-15056772.91	
13	17/11/2023	FT23320HKX8W	PA133152	0.00	2,902.80	-15053870.11	
14	17/11/2023	FT23320KPWCJ	PA133151	0.00	58,056.01	-14995814.1	
15	17/11/2023	FT23320S1D1V	PA131850	0.00	10,819.28	-14984994.82	
16	22/11/2023	FT233267SW2D	PA131806	0.00	3,963.43	-14981031.39	
17	28/12/2023	FT233620ZK1F	PA133160	0.00	110,807.09	-14870224.3	
18	07/02/2024	FT24038MTP56	PA133161	0.00	306,748.47	-14563475.83	
19	27/02/2024	FT24058BZG2Y	FUNDING	-859,933.49	0.00	-15423409.32	
20	04/03/2024	FT240615663S	PA 133183	0.00	764.60	-15422644.72	
21	04/03/2024	FT24061T09YG	PA 133182	0.00	15,292.80	-15407351.92	
22	08/03/2024	FT240685MTR7	PA133184	0.00	1,380,357.82	-14026994.1	
23	05/04/2024	FT24096DCZV9	PA 133186	0.00	1,676.75	-14025317.35	
24	22/04/2024	FT24113MV6QP	PA 133505	0.00	33,065.88	-13992251.47	
25	22/04/2024	FT24113WFXQQ	PA 133506	0.00	1,653.30	-13990598.17	
26	30/04/2024	FT241212KY2R	STANBIC FUNDING	-33,065.88	0.00	-14023664.05	
27	03/05/2024	FT24123Q3L5K	PA133524	0.00	9,999.09	-14013664.96	
28	09/05/2024	FT241303GHKX	PA 133538	0.00	746,926.59	-13266738.37	
29	09/05/2024	FT24130T55W5		0.00	1,110,000.00	-12156738.37	
30	09/05/2024	ET24130W58Y8	PA 133539	-0.00	37,346.30	-12119392.07	
31	09/05/2024	FT2414280XYY	PA133534	0.00	270,031.05	-11849361.02	
32	21/05/2024	FT24142FQ70X	PA133535	0.00	5,358.76	-11844002.26	
33	Account	12/06 equals	1000375124	0.00	33,065.88	-11810936.38	
34	Statement	27/06 equals	20230701	0.00	262,804.20	-11548132.18	
35	Statement	27/06 equals	20240630	0.00	37,454.15	-11510678.03	
36	Statement	28/06 equals	20240630	0.00	25,546.40	-11485131.63	
37	TAM.E.STMT	20/06/2024	FT241807VH6T	PA133475	0.00	37,199.92	-11447931.71
38	TAM.E.STMT	28/06/2024	FT241808FR9C	PA133476	0.00	28,115.44	-11419816.27

CLOSING BALANCE : -11419816.27

END OF ACCOUNT STATEMENT

**SPECIAL ACCOUNT STATEMENT**

For period ending	30TH JUNE, 2024
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, 2023 as per C.B.K. Ledger Account	10,369,891.75
<b>Add:</b>	
Total Amount deposited by ADB	8,098,578.26
Total Interest earnings if deposited in account	-
Total amount refunded to cover ineligible expenditure	-
<b>Deduct:</b>	
Total amount withdrawn	7,038,653.74
Total service charges if not included above in amount withdrawn	-
Ending balance on 30th June,2024	11,419,816.27

**AUTHORISED REPRESENTATIVE  
CENTRAL BANK OF KENYA**

SIGNATURE: \_\_\_\_\_

DATE

13/08/2024

**AUTHORISED REPRESENTATIVE  
EXTERNAL RESOURCES  
DEPARTMENT-TREASURY**

SIGNATURE: \_\_\_\_\_

DATE

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

Run Date: 13/08/2024 Run Time: 13:08:01  
 CENTRAL BANK OF KENYA  
 BANKI KUU YA KENYA  
 P.O.BOX 60000-0200  
 MAIROBI  
 STATEMENT PERIOD: From 01/07/2023 To

STATEMENT OF ACCOUNT

ACCOUNT NUMBER : 1000375124

ACCOUNT TITLE : TB GRANT KEN-T-TNT GA 1548-MAIN  
 30/06/2024

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT	CREDIT BALANCE
	OPENING BAL :					-10,359,891.75
NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
1	10/08/2023	FT23222559J1	PA131438	0.00	479,227.82	-9880663.93
2	12/09/2023	FT23255RNXX0	FUNDING	-6,269,487.79	0.00	-16150151.72
3	12/09/2023	FT23255RPCJD	FUNDING	-969,156.98	0.00	-17119308.7
4	14/09/2023	FT232563DBW8		0.00	1,392,776.45	-15726532.25
5	21/09/2023	FT2326451STT	PA 131804	0.00	5,496.21	-15721036.04
6	21/09/2023	FT23264T4FBK	PA 131805	0.00	4,436.69	-15716599.35
7	09/10/2023	FT23282BZTLK	PA 131812	0.00	10,452.12	-15706147.23
8	26/10/2023	FT23299ZCGQT	PA131814	0.00	2,319.90	-15703827.33
9	31/10/2023	FT233038G9FH	PA131844	0.00	2,937.00	-15700890.33
10	07/11/2023	FT23311HK09V	PA131838	0.00	419,380.89	-15281509.44
11	07/11/2023	FT23311JBHMP	PA131839	0.00	8,351.03	-15273158.41
12	17/11/2023	FT23320H3WV7	PA131849	0.00	216,385.50	-15056772.91
13	17/11/2023	FT23320HKXBW	PA133152	0.00	2,902.80	-15053870.11
14	17/11/2023	FT23320KPWCJ	PA133151	0.00	58,056.01	-14995814.1
15	17/11/2023	FT23320S1DVV	PA131850	0.00	10,819.28	-14984994.82
16	22/11/2023	FT2332675W2D	PA131806	0.00	3,963.43	-14981031.39
17	28/12/2023	FT233620ZK1F	PA133160	0.00	110,807.09	-14870224.3
18	07/02/2024	FT24038MTP56	PA133161	0.00	306,748.47	-14563475.83
19	27/02/2024	FT24058BZG2Y	FUNDING	-859,933.49	0.00	-15423409.32
20	04/03/2024	FT240615663S	PA 133183	0.00	764.60	-15422644.72
21	04/03/2024	FT24061TD9YG	PA 133182	0.00	15,292.80	-15407351.92
22	08/03/2024	FT240685MTR7	PA133184	0.00	1,380,357.82	-14026994.1
23	05/04/2024	FT24096DCZV9	PA 133186	0.00	1,676.75	-14025317.35
24	22/04/2024	FT24113MV6QP	PA 133505	0.00	33,065.88	-13992251.47
25	22/04/2024	FT24113WFXQQ	PA 133506	0.00	1,653.30	-13990598.17
26	30/04/2024	FT241212KY2R	STANBIC FUNDING	-33,065.88	0.00	-14023664.05
27	03/05/2024	FT24123Q3L5K	PA133524	0.00	9,999.09	-14013664.96
28	09/05/2024	FT241303GHKX	PA 133538	0.00	746,926.59	-13266738.37
29	09/05/2024	FT24130T55WS		0.00	1,110,000.00	-12156738.37
30	09/05/2024	FT24130W58Y8	PA.133539	0.00	37,346.30	-12119392.07
31	21/05/2024	FT2414280XYX	PA133534	0.00	270,031.05	-11849361.02
32	21/05/2024	FT24142FQ70X	PA133535	0.00	5,358.76	-11844002.26
33	Account 12/06	equals	✓ 1000375124		33,065.88	-11810936.38
34	Statement 27/06	equals	✓ 120230701		262,804.20	-11548132.18
35	Statement 27/06	equals	✓ 1320240630		37,454.15	-11510678.03
36	Statement 28/06	equals	✓ 13320240630		25,546.40	-11485131.63
37	TAM.E.STAT 28/06/2024	FT241807VH6T	PA133475	0.00	37,199.92	-11447931.71
38	28/06/2024	FT24180BFR9C	PA133476	0.00	28,115.44	-11419816.27

CLOSING BALANCE : -11419816.27

END OF ACCOUNT STATEMENT



**Resilient Sustainable Systems for Health (RSSH) KEN-T-TNT 2067 Ministry of Health  
Trial Balance Report  
As at 30th June 2024**

Details	2023-2024		2022-2023	
	Dr	Cr	Dr	Cr
Grants Received		194,870,378		100,414,270
Basic wages of temporary employees	18,252,459		7,983,214	
Personal allowances paid as part of salary			2,052,000	
Domestic travel and subsistence	259,439,282		106,236,790	
Training payments	33,612,697		22,193,506	
Other operating payments	32,018,106		27,556,642	
Bank	6,286,687		144,359,426	
Mpesa	304,639		10,802,193	
Balance Brought Forward		155,161,619		220,769,501
	<b>350,031,997</b>	<b>350,031,997</b>	<b>321,183,771</b>	<b>321,183,771</b>

Name *Silas cheron*  
 Finance Officer *[Signature]*  
 ICPAK Member No: *22/72*