

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY PAPERS LAID	
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REPORT

OF

THE AUDITOR-GENERAL

ON

**GLOBAL FUND HIV/AIDS PROJECT GRANT
NUMBER KEN-H-TNT-2065**

**FOR THE YEAR ENDED
30 JUNE, 2022**

NATIONAL AIDS CONTROL COUNCIL

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30054 - 00100, NAIROBI
REGISTRY

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National AIDS Control Council

GLOBAL FUND HIV/AIDS PROJECT GRANT

NATIONAL AIDS CONTROL COUNCIL

NUMBER: KEN-H-TNT-2065

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED JUNE 30, 2022

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

LIST OF ABBREVIATIONS

AIDS:	Acquired Immuno-Deficiency Syndrome
AYP:	Adolescent and Young People
BMU:	Beach Management Unit
CAC:	County AIDS Coordinator
CACCS:	Constituency AIDS Coordinating Committee
CAPR:	Community Activity Program Reporting
CASPs:	County AIDS Strategic Plans
CDE:	Center of Distance Education
COVID-19	Corona Virus
EDMS:	Electronic Document Management System
EMTCT:	Elimination of Mother to Child Transmission
FSW:	Female sex workers
FY:	Financial Year
GAM:	Global AIDS Monitoring
GBV:	Gender-Based Violence
GF:	Global Fund
HAPCA:	HIV and AIDS Prevention and Control Act
HAT:	HIV and AIDS Tribunal
HIV:	Human Immunodeficiency Virus
ICC:	Inter coordinating Mechanism
IEC:	Information, Education and Communication
KARPR:	Kenya AIDS Response Progress Report
KASF:	Kenya AIDS Strategic Framework
KCM:	Kenya Coordinating Mechanism
KENEPOTE:	Kenya Network for HIV Positive Teachers
KICD:	Kenya Institute for Curriculum Development
KP:	Key Population
LPO:	Local Purchase Order
LSO:	Local Service Order
MDA:	Ministries, Departments and Agencies
MOE:	Ministry of Education
MSM:	Male Sex Workers
MTCT:	Mother to Child Transmission
NACC:	National AIDS Control Council
PLHIV:	People Living With HIV
PMTCT:	Prevention of Mother to Child Transmission
PTA:	Parent-Teacher Association
PWD:	Persons with Disabilities
PWID:	People who Inject Drugs
RHCs:	Regional HIV Coordinators
SCAC:	Sub-County AIDS Coordinator
SGBV:	Sexual and Gender-Based Violence

NATIONAL AIDS CONTROL COUNCIL
GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDED JUNE 30, 2022

SRH:	Sexual and Reproductive health
STI:	Sexually Transmitted Infection
TB:	Tuberculosis
TSC:	Teachers Service Commission
TVET:	Technical and Vocational Education and Training
TWG:	Technical Working Group
UN:	United Nations
UNAIDS:	Joint United Nations program on HIV and AIDS
VMG:	Vulnerable and Marginalized Group
VMMC:	Voluntary Medical Male Circumcision
VPs:	Vulnerable Population



TABLE OF CONTENTS

1. PROJECT INFORMATION AND OVERALL PERFORMANCE	2
2. STATEMENT OF PERFORMANCE AGAINST PROJECTS PREDETERMINED OBJECTIVES.....	12
3. ENVIRONMENTAL AND SUSTAINABILITY REPORTING	17
4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES.....	22
5. REPORT OF THE INDEPENDENT AUDITOR ON THE GLOBAL FUND HIV AND AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065 – NATIONAL AIDS CONTROL COUNCIL	24
6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 TH JUNE 2022.....	25
7. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2022	26
8. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2022	27
9. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS	28
11. NOTES TO THE FINANCIAL STATEMENTS.....	33
12. OTHER IMPORTANT DISCLOSURES	36
13. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS	38
ANNEX I VARIANCE EXPLANATIONS-COMPARATIVE BUDGET AND ACTUAL AMOUNTS	39
ANNEX II – PROJECT EXPENDITURE ANALYSIS BY PROGRAM ACTIVITY	40
ANNEX II BANK RECONCILIATION AND BOARD OF SURVEY REPORT	45
ANNEX IV SPECIAL DEPOSIT ACCOUNT RECONCILIATION STATEMENT	48

1. PROJECT INFORMATION AND OVERALL PERFORMANCE

1.1 Name and registered office

Name: The project's official name is KEN-H-TNT

Objective: The key objective of the project is to contribute to achieving Vision 2030 through Universal access to comprehensive HIV prevention, treatment, and care.

Address: The project headquarters offices are in Nairobi city, Nairobi County, Kenya.

The address of its registered office is:

National AIDS Control Council,
Landmark Plaza (9th Floor), Argwings Kodhek Road
P.O. Box 61307 - 00200, Nairobi, Kenya

Contacts: The following are the project contacts

Telephone: (+254) 020 2896000

E-mail: ceo@nacc.or.ke

Website: www.nacc.or.ke

1.2 Project Information

Project Start Date:	The project start date is July 1, 2021
Project End Date:	The project end date is June 30, 2024
Project Manager:	The project manager is Dr. Ruth Laibon – Masha.
Project Sponsor:	The project sponsor is the National Treasury through Global Fund AIDS, TB and Malaria (GFATM)

1.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the Ministry of Health
Project number	2065
Strategic goals of the project	The strategic goal of the project is to contribute to universal health access to comprehensive HIV prevention, treatment and care in line with Vision 2030.
Achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) Reduce new HIV infections by 75% (ii) Reduce AIDS-related mortality by 50% (iii) Reduce HIV related stigma and discrimination by 25% (iv) Increase domestic financing of the HIV response to 50% (v) Micro-eliminate viral hepatitis and reduce the incidence of sexually transmitted infections
Other important background information of the project	The project is aligned to Kenya AIDS Strategic Framework (KASF) II 2020/21 – 2024/25 and the Constitution of Kenya (2010). The response to HIV is a priority for the national development agenda outlined under Vision 2030.

NATIONAL AIDS CONTROL COUNCIL
GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDED JUNE 30, 2022

Current situation that the project was formed to intervene	<p>The project was formed to intervene in the following areas:</p> <ul style="list-style-type: none"> (i) Prevention of new HIV infections through: <ul style="list-style-type: none"> a. Adapting and scaling up effective interventions for impact using a combination prevention approach, and engagement of communities to create demand and advocate for HIV prevention. b. Improve access, efficiency and outcomes of prevention programmes through integration, collaboration and partnership, and c. Eliminating HIV mother-to-child transmission (ii) Improving treatment, care and support through strengthening differentiated service delivery models, scaling up retention and support systems including psycho-social support, and improving TB screening and outcomes amongst people living with HIV (iii) Contributing to the strengthening of resilient and sustainable systems for HIV and AIDS and health through investing in laboratory infrastructure, human resources for health, community systems and the commodity management system, (iv) Expanding strategic information, research and innovation through the implementation of population-based surveys and strengthening research capacity at all levels, (v) Ensuring a human rights-based approach to HIV through addressing the structural and social barriers to accessing fair and non-discriminatory treatment in the health and justice systems, and (vi) Strengthening communication and advocacy for HIV through social mobilization and targeted behaviour change communication.
Project duration	The project started on July 1, 2021, and is expected to run until June 30, 2024

1.4 Bankers

NCBA Bank Ltd NCBA House Branch,
P.O. Box 44599-00100,
Nairobi, Kenya.

1.5 Auditors

Auditor General
Anniversary Towers, University Way,
P.O. Box 30084 - GPO 00100
Nairobi, Kenya

NATIONAL AIDS CONTROL COUNCIL
GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDED JUNE 30, 2022

1.6 Roles and Responsibilities

No.	Names	Title designation	Key qualification	Responsibilities
1	Dr. Ruth Laibon Masha	Chief Executive Officer	Doctor of Philosophy (PhD), Public Health	Overall in charge of the organization and the project
2	CPA Kenneth Nyamolo	Ag. Deputy Director, Finance & Administration	Masters in Business Administration, Bachelor of Law (LLB) Bachelor of Environmental studies, CPA(K), CS(K), Certified Governance Auditor.	Finance, human resource and management information systems.
3	Dr. Celestine Mugambi	Ag. Deputy Director, Coordination and Support	Master of Science, Infectious Diseases, Bachelor of Medicine & Surgery	Coordination and support programmes
4	Mr. Joshua Gitonga	Ag. Deputy Director, Policy, Monitoring and Research	Masters in Public Health and Epidemiology	Policy monitoring, evaluation and research

NATIONAL AIDS CONTROL COUNCIL
GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDED JUNE 30, 2022

1.7 Funding summary

The Global Fund HIV grant is USD 187,685,444 for a duration of three (3) years from July 1, 2021, to June 30, 2024. The NACC is a sub-recipient of National Treasury, with an allocation of USD 7,690,286 for the three-year grant implementation period as summarized.

A. Source of Funds

Source of funds	Donor Commitment		Amount received to June 30, 2022		Undrawn balance to June 30, 2022	
	USD	Kshs	USD	Kshs	USD	Kshs
Grant						
The Global Fund	7,690,286	892,073,176	2,263,458	262,561,185	5,426,828	629,511,991
Total	7,690,286	892,073,176	2,263,458	262,561,185	5,426,828	629,511,991

An average exchange rate of Ksh 116 to the USD has been used for the above computation

B. Application of Funds

Application of funds	Amount received to date – (June 30, 2022)		Cumulative Amount paid to date – (June 30, 2022)		Unutilised balance to date (June 30, 2022)	
	USD	Kshs	USD	Kshs	USD	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
(i) Grant						
The Global Fund	2,263,458	262,561,185	856,645	99,370,872	1,406,813	163,190,313
Total	2,263,458	262,561,185	856,645	99,370,872	1,406,813	163,190,313

1.8 Summary of Overall Project Performance:

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

The current cumulative budget performance for the grant stands at 33% based on funds allocation as at 30 June 2022.

ii. PHYSICAL PROGRESS BASED ON OUTPUTS, OUTCOMES, AND IMPACTS SINCE PROJECT COMMENCEMENT

Progress based on impact and outcome indicators

INDICATOR	2018	2020	2021
Number of people living with HIV			
All ages	1,493,382	1,508,405	1,435,271
15+ Adults	1,388,169	1,401,598	1,356,806
10-19	105,230	91,634	99,159
15-24	184,719	145,471	173,228
0-14 Children	105,213	106,807	78,465
New HIV Infections			
All ages	52,767	41,416	32,027
15+ Adults	44,789	34,610	26,826
10-19	8,177	6,166	5,294
15-24	17,667	14,410	11,229
0-14 Children	7,978	6,806	5,201
AIDS-related Deaths			
All ages	28,214	20,997	19,486
15+ Adults	23,902	16,664	16,394
10-19	2,072	2,275	1,473
15-24	2,830	2,621	2,196
0-14 Children	4,312	4,333	3,092

Source: HIV Estimates 2021, Kenya Health Information System (KHIS MOH 731)

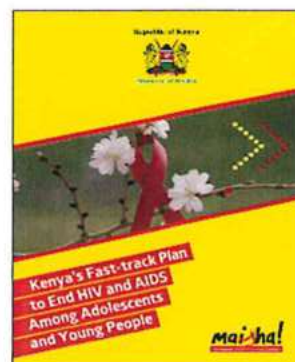
During the period under review, the NACC undertook the following interventions:

A. DEVELOPMENT AND IMPLEMENTATION OF POLICIES, STRATEGIES, AND GUIDELINES

The Kenya AIDS Strategic Framework (KASF) II 2020/2021- 2024/2025, which is an overarching framework to guide the coordination and implementation of evidence-based HIV interventions in Kenya, was disseminated at the national and county level. Coordination structures were established with

representation from all the key stakeholders. Each of the 9 coordination groups held one quarterly meeting to review the progress made against the KASF II targets. The coordination groups provided recommendations on how to accelerate progress. During the period under review, County HIV Coordination Committees were established. The committees held meetings to review the implementation of the HIV program at the county level. The NACC provided technical support for the reviews.

The granulated HIV strategic information has continued to point out the uneven distribution of the HIV burden by population. Young people aged 15-24 years were found to account for 42% of all new adult HIV infections in 2021. To ensure a focused response, the NACC working with other key stakeholders commenced the review of Kenya's fast-track plan to end HIV and AIDS among adolescents and young people. A draft 3rd generation fast track plan development was initiated to refocus and facilitate the scale-up of high-impact interventions among this sub-population.



B. COORDINATION OF STAKEHOLDERS AND SUPERVISION OF IMPLEMENTATION OF THE HIV RESPONSE

In the implementation of the coordination role as defined in the institution's mandates, the NACC trained 290 Constituency AIDS Control Committees (CACCs) on how to identify vulnerable and key population groups, identified community channels for the distribution of condoms, and provided accurate information on HIV services and referrals. The CACCs facilitated community-level meetings and serve as key resource persons.

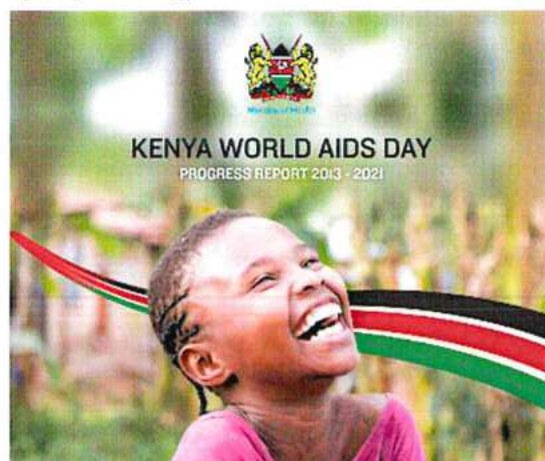
C. MANAGEMENT OF STRATEGIC INFORMATION FOR HIV AND SEXUALLY TRANSMITTED INFECTIONS

The development and maintenance of robust strategic information systems for the HIV response remains one of the key anchors of evidence-informed programming. It underpins planning and program review at all levels. During the period under review, the NACC achieved the following.

- i. **Development and submission of the 2022 Global AIDS Monitoring Report:** The NACC is charged with the responsibility of leading the process of development and submission of the annual global monitoring report for Kenya to UNAIDS. During the period under review, the Country developed, validated, and submitted the 2022 GAM report by March 31, 2022, as per the UNAIDS guidelines. More than 100 participants were involved in the validation of the data representing the national and county governments and other stakeholders.
- ii. **Successful cascading of the 2022 HIV estimates to the sub-county level:** The 2022 HIV estimates were generated with technical support from UNAIDS, national and county governments and other stakeholders were also engaged in the validation process before the files were submitted. In the 2022 Kenya HIV estimates development process, the country successfully generated national,

county, and sub-county HIV estimates. For quality assurance of the estimates report, the Country has embarked on a data verification exercise of the number of people living with HIV on treatment.

- iii. **Development of the Kenya AIDS Response Progress Report (KARPR):** The Kenya monitoring and evaluation framework recommends an annual programme review to assess the progress against country targets for the HIV program. During the period under review and in line to this requirement, the country developed the 2021 AIDS Response Progress Report dubbed the *World AIDS Day Report*. The report was launched by His Excellency the President of the Republic of Kenya. Among the key emerging issues from the 2021 KARPR was the high number of new HIV infections, pregnancies and sexual and gender-based violence among adolescents and young people. This led to the initiation of a countrywide campaign dubbed 'End the Triple Threat.'



D. TECHNICAL SUPPORT AND CAPACITY BUILDING FOR SECTORAL PROGRAMMES FOR HIV RESPONSE

During the period under review, the NACC implemented the following activities to strengthen the technical support and capacity-building role as per the institution's mandate.

- i. **Support for quarterly multi-sectoral county adolescent and young people Technical Working Group (TWG)**

The NACC through the support of the Global Fund hosted 188 quarterly meetings in 47 counties. The quarterly multisectoral forums provided oversight and leadership in the implementation of high-impact HIV interventions among adolescents and young people at the county level. During the



quarterly meetings, participants reviewed progress on key indicators. Advocacy initiatives were also launched for the operationalization of youth-friendly centers in the 47 counties.

Adolescents and young people representatives during the annual Maisha Youth consultative forum.

- ii. **Sensitization of County and Sub-County Ministry of Education officials on HIV- related stigma and discrimination:** During the period under review, the NACC developed and validated the adolescent-friendly comprehensive information package on sexual and gender-based violence, prevention of HIV, TB, and stigma and discrimination. The information package was used to train 1,500 county directors of education, head teachers' representatives, quality assurance officers and representatives from the Teachers Service Commission with the aim of reaching adolescents and young people in learning institutions.
- iii. **Advocacy on Prevention and HIV Testing Services Targeting Vulnerable and Marginalized Communities:** HIV prevention and testing services were held in Narok, Lamu, Kilifi, Marsabit, Wajir, Baringo, West Pokot and Garissa Counties targeting the vulnerable and marginalized communities. During the period under review, 5,551 people and 230 peer educators, community gatekeepers and opinion leaders were reached through community engagement sessions on HIV prevention and treatment. Further, 1,604 people were tested for HIV and linked to prevention and care services. About 38, 313 condoms were distributed and more than 1000 people treated for other minor ailments.
- iv. **Capacity building of paralegals to identify intimate partner violence among discordant couples for violence-prevention and response to survivors:** Securing access to justice for HIV-related human rights violations in Kenya is key in the HIV response. During the period under review, one annual meeting was held where 21 paralegals from 21 counties were trained. Further, four teleconferencing sites were established in Nyeri, Mombasa, Meru and Kisumu. These facilities will serve to increase access to justice for people living with HIV.

E. PUBLIC EDUCATION, COMMUNICATION AND ADVOCACY

- i. **Development of messages:** COVID-19 is a public health concern globally and vaccine intervention remains to be one of the key and effective prevention methods. In Kenya, vaccine hesitancy was identified given that the vaccine uptake was only 17.3% compared to 62.5% globally in 2021. During the reporting period, the NACC worked with vulnerable populations to develop an information pack with HIV and COVID-19 messages. These messages were also translated into audio-visual and braille for persons with disabilities. People with disabilities were engaged during the message development phase to ensure their needs were captured.

- ii. **Sensitization of people through mass media:** During the period under review, the NACC reached 30,000,000 people with HIV and COVID -19 prevention messages. The sensitization was done through 20 regional radio stations in Homabay, Migori, Kisumu, Siaya, Mombasa, Kilifi, Kwale, Busia, Vihiga, Kakamega, Nairobi, Kajiado, Uasin Gishu, Kisii, Nyamira, Nakuru, Kericho, Trans Nzoia, Nyeri, Kitui and Makueni counties.
- iii. **Capacity building for media personnel:** Media is a critical partner that continues to shape conversations for positive health outcomes. During the period under review, twenty-two health journalists were trained. The facilitators included HIV experts, media professionals and people living with HIV. The training focused on factual reporting, data interpretation and correct HIV terminologies.



Journalists from national and community media during a media workshop on HIV and AIDS factual reporting.

- iv. **Community sensitization on combination prevention including Voluntary Medical Male Circumcision (VMMC).** During the period under review, 25 community champions from Siaya, Kisumu, Homabay, Migori and Turkana counties were trained on VMMC demand creation. A community sensitization forum in Siaya County reached 986 people.

2. STATEMENT OF PERFORMANCE AGAINST PROJECTS 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 are to:

- a. Reduce new HIV infections by 75%
- b. Reduce AIDS-related mortality by 50%
- c. Reduce HIV related stigma and discrimination by 25%
- d. Increase domestic financing of the HIV response to 50%
- e. Micro-eliminate viral hepatitis and reduce the incidence of sexually transmitted infections

Progress on attainment of Strategic development objectives

Strategic Objective	Measurable Indicator	Performance/Achievement
Reduce new HIV infections by 75%	Annual New HIV infections	New HIV infections reduced by 22% between 2020 and 2021
Reduce AIDS-related mortality by 50%	Annual AIDS related deaths	Annual AIDS related deaths reduced from by 1511 from 20,997 in 2020 to 19,486 in 2021
Reduce HIV related stigma and discrimination by 25%	HIV stigma index	People living with HIV stigma index of 23% in 2021.
Increase domestic financing of the HIV response to 50%	Increase in domestic resources	Domestic resources for procurement of essential HIV commodities increased by four-fold.
Micro-eliminate viral hepatitis and reduce the incidence of sexually transmitted infections	Reduction of Incidence of STIs and viral hepatitis	Data quality improvement is ongoing.

NATIONAL AIDS CONTROL COUNCIL
GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDED JUNE 30, 2022

Key Interventions

Key Intervention 1: Public Education, Communication and Advocacy			
Sensitize the vulnerable and marginalized communities on comprehensive HIV and AIDS knowledge, identify and train local peer educators to serve as HIV prevention champions among the VMGs.	Advocacy, and support provision of HIV prevention and testing services targeting the vulnerable and marginalized communities in 10 Counties.	Number of vulnerable & marginalized groups community members reached through the community engagements	In the FY 2021/22 we reached 5,551 vulnerable and marginalized people from 15 counties.
Increase number of boys and men voluntarily willing to undergo medical male circumcision	Increase uptake of voluntary medical male circumcision through multisectoral engagement of community leaders, cultural, religious leaders in 5 high burden counties.	Number of advocacy meetings held per county with county leadership	A total of 15 meetings were held in the following 5 high burden counties -Siaya, Kisumu, Homabay, Migori and Turkana
Increase access to accurate and comprehensive sexual health information.	Scale up the training of trainers from the multi sectoral county and national youth networks on the Youth Advocacy Toolkit and reporting into the Community Activities Programme Reporting.	Number of young people trained on youth advocacy tool and reporting to strengthen their skills in peer-to-peer engagements	One hundred people trained on the use of the toolkit, who then reached out to 225,000 through peer-to-peer engagements.
Encourage people living with HIV, persons with disabilities and adolescents and young people to get vaccinated for COVID-19	Sensitize the masses on COVID-19 vaccination and HIV prevention and treatment messages through community radio stations.	Number of people reached with HIV treatment, prevention and COVID-19 vaccination messages.	Over 30 million people reached through 20 community radios.
To build capacity of health journalists on factual reporting of sensitive HIV and AIDS information	Train local media to communicate facts and mitigate rumors, myths, and misperception.	Number of health reporters reached	22 health reporters trained on factual reporting, data interpretation and correct terminologies in HIV and AIDS reporting.
Review the existing HIV information and integrate COVID-19 information into the existing HIV messages, develop the HIV information in sign and braille to cater to people with disabilities	Integrate COVID-19 messaging in already existing HIV messages for adolescents and young people, people living with HIV, persons with disabilities and key populations.	COVID-19 and HIV information pack.	An information pack for COVID-19 and HIV messages was developed and translated to audio-visual and braille.

NATIONAL AIDS CONTROL COUNCIL
GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDED JUNE 30, 2022

Key Intervention 2: Technical Support and Capacity Building for sectoral programmes for HIV response			
Sensitize the KENEPOTE and BEACON teachers on HIV, TB and gender-related stigma and discrimination	Scale up the national sensitization of BEACON and KENEPOTE teachers in partnership with the ministry of education, Teachers Service Commission and State Department of TVET on HIV, TB, and gender-related stigma and discrimination in learning institutions in 5 counties with high and medium stigma to ensure non-discrimination in the education sector. (Wajir, Garissa, Kirinyaga, Mombasa and Kakamega)	Number of teachers reached with HIV, TB information	160 teachers reached with information on the current situation of HIV and TB among adolescents and young people in learning institutions in Kenya, TB, Gender and HIV-related child rights and rights of learners living with HIV in learning institutions
Facilitate the implementation of HIV and TB prevention and support interventions targeting adolescents and young people	Sensitization of county directors of education, head teachers' representatives, Ministry of Education quality assurance officers and TSC (to be cascaded down by head teachers to boards of managements, PTAs and support staff) on HIV and TB related stigma and discrimination.	Number of ministry of education officials reached with information on HIV/TB	1500 county and sub-county ministry of education officials reached with information on current situation of HIV and TB among adolescents and young people in learning institutions in Kenya
Facilitate a multi sectoral, inter-agency action aimed at prevention and response to gender-based violence, teenage pregnancies, and other human rights violations in relation to HIV	Operationalize human rights and gender county technical working groups' forums in 15 priority Counties.	Number of stakeholders engaged through technical working groups' forums	602 key actors, agencies, stakeholders, and community leaders sensitized on gender-based violence and teenage pregnancies in the context of HIV and GBV. Technical working groups operationalized across 47 counties.
Define the role of the Judiciary in protecting the rights of people living with HIV	Annual dialogue with the Judiciary on HIV, TB, human rights and gender law.	Number of employment and labor relations court officers reached	20 employment and labor relations labor court officers reached

NATIONAL AIDS CONTROL COUNCIL
GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDED JUNE 30, 2022

Key Intervention 3: Effectively coordinate the development and monitor the implementation of policies, strategies and guidelines for HIV response			
To support the Country towards removing human rights and gender-related barriers for uptake of HIV, TB, and malaria services.	Strengthen the multisectoral national HIV and human rights technical working group to include TB and Malaria.	Hold quarterly meetings with technical working group.	The quarterly meetings with technical working facilitated the development of multi-year human rights and gender plan geared towards removing barriers that impede uptake of HIV, TB, and malaria services.
To facilitate a multi sectoral, inter-agency action aimed at prevention and response to gender-based violence, teenage pregnancies, and other human rights violations in relation to HIV	Operationalize human rights and gender county technical working group forums in 15 priority counties.	Number of stakeholders engaged through the technical working group forums	602 key actors, agencies, stakeholders, and community leaders sensitized on gender-based violence and teenage pregnancies across 47 counties
To create a forum to brainstorm on the roles of the paralegals in referrals and linkages for the utilization of tele-conferencing facilities	Support paralegals to identify intimate partner violence among discordant couples for violence prevention and response to survivors	Number of national annual meetings held with paralegals	Twenty-one (21) paralegals drawn from 21 counties were reached during the annual meeting. The paralegals were trained on identification of intimate partner violence.
Train school chaplains on HIV and sexually transmitted infections, adolescents and young people sexual reproductive health and drug use	Strengthening chaplaincy in institutions of learning to support guidance and counselling.	Number of chaplains trained	43 chaplains from primary and secondary schools across counties were reached and linked to the Sub-County AIDS Coordinators for reporting on their activities through the Community AIDS Programme Reporting
Multisectoral coordination of adolescent and young people programs at county level	Scale up support quarterly multisectoral national and county adolescent and young people technical working group.	Quarterly technical working group meetings	A total of 188 meetings were held across the 47 counties to provide oversight and leadership in the implementation of the adolescent and young people programming.
Hold annual Maisha Youth meetings	Scale up of the multisectoral national youth consultative forums	Annual Maisha youth chairs meeting	Forty-six county chairs (young people) attended the national youth consultative forum and elected 8 members of the Maisha Youth Council.

NATIONAL AIDS CONTROL COUNCIL
GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDED JUNE 30, 2022

Strengthen coordination of the HIV response at national level	Offer support to all stakeholders, both state and non-state actors.	Number of meetings held	Four meetings were held (one per quarter) with the HIV stakeholders to monitor the implementation of KASF II and the utilization and absorption of resources from development partners.
Key intervention 4: Coordination of Stakeholders and Supervision of Implementation of the HIV Response			
Hold a joint semi-annual program review meeting with the NACC decentralized structures	Hold semi-annual meetings with regional staff to review and plan regional activities in the HIV response	Hold a semi-annual meeting with regional staff	The program review meeting provided a platform to reflect and review the Regions' performance, share best practices, discuss emerging issues, and deliberate on the way forward while enhancing teamwork across NACC divisions
Assess the effectiveness of NACC's network of risk management, internal controls, and governance processes	Risk mitigation and audit of the 18 regional and Constituency AIDS Coordinating Committees offices as per the Approved Risk Based Work plan.	Percentage of the annual audit approved workplan	89% of the annual audit work plan approved
Review of HIV and AIDS response at the County and Sub-County level.	Hold annual programme planning and review meetings with the 47 Sub-County AIDS Coordinators, regional and program staff	Annual review meeting with the NACC decentralized structures	Eighteen cluster meetings held brought together Sub-County AIDS Coordinators from the 290 constituencies. Feedback was shared on program implementation and Community Activity Programme Reporting data.

3. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

The Global Fund project is implemented by NACC to complement the Government of Kenya's investment in the coordination of the National HIV and AIDS response. The National AIDS Control Council continues to work towards achieving its Vision, which is *'To be a global leader in provision of people-centered solutions to end epidemics'*. In the delivery of its mandate, NACC puts the interests of internal and external stakeholders first. Below is an outline of the National AIDS Control policies and activities that promoted sustainability in the year of reporting.

Sustainability Strategic Profile

The National AIDS Control Council's performance as per the Performance Contract has reflected an upward trajectory. This demonstrates the institution's commitment to executing its core mandate strategically while supporting the government's priority projects and attaining national goals such as Vision 2030.

Environmental Performance

The NACC endeavors to support environmental sustainability through various measures namely;

(i) Electronic Document Management System (EDMS)

The NACC has integrated finance, procurement and human resources into one information financial management system through an enterprise planning resource (ERP) system. The EDMS infrastructure in ERP facilitates online processing and archiving of documents. The system has a mechanism for retrieval of documents hence eliminating to a great extent paper transactions.

(ii) Whole Life Cycle Costing & Disposal Mechanism

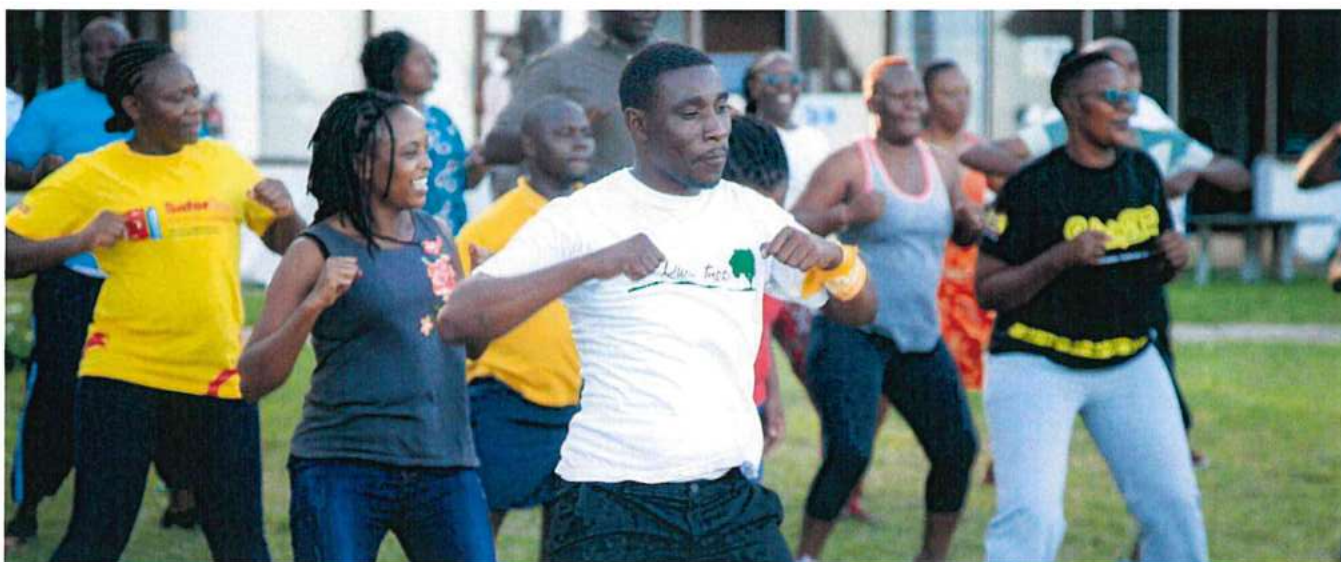
The initiation of procurement of capital equipment is accompanied by a schedule detailing the projected life span and disposal mechanisms before approval is given. The tendering and evaluation processes factor whole life costing of the assets/items being procured with an efficient disposal mechanism.

(iii) Production of Multi-Purpose IEC Materials

NACC strives to develop IEC materials standardized for multiple occasion use instead of single occasion use. The re-use of IEC materials such as banners, brochures, and pamphlets is meant to support environmental conservation.

Employee Welfare

The National AIDS Control Council is committed to implementing the principles of equity, fairness and best practices in human resource management and continuously endeavors to identify the best talent and develop them to excel in implementing the institution's mandate and impacting the country's growth and development, particularly in HIV and AIDS programme work. The National AIDS Control Council continues to enhance and utilize staff members' competencies to guarantee individual employees' career progression and improve institutional performance.



National AIDS Control Council employees during a staff retreat in Mombasa.

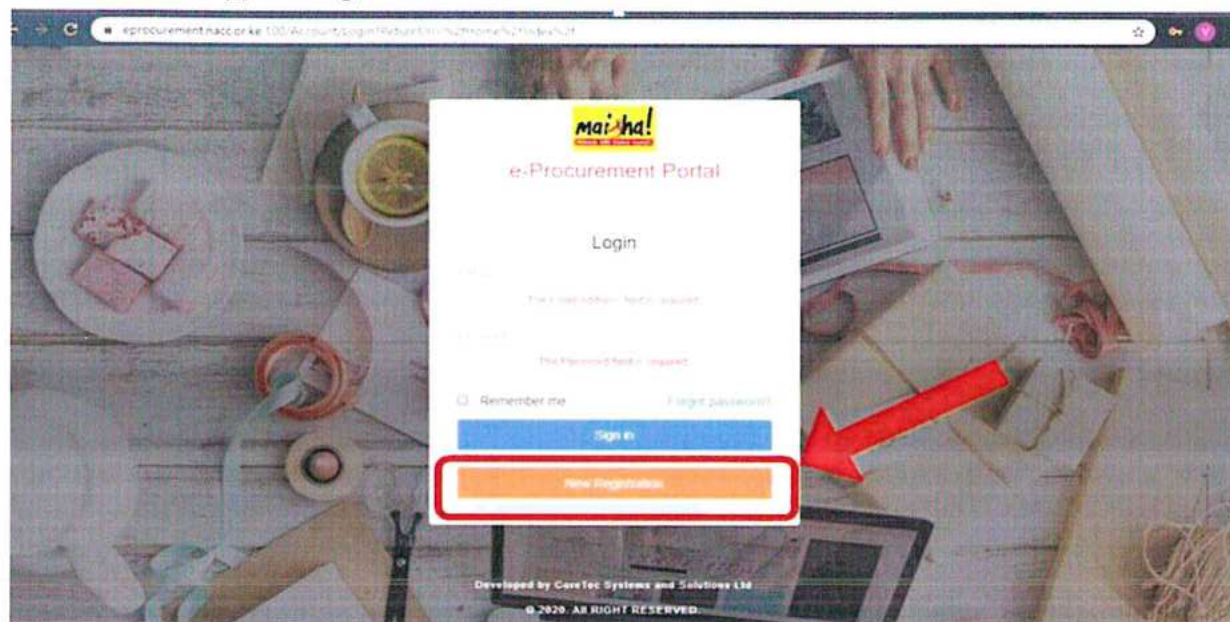
Market Place Practices

a) Responsible competition practice

The National AIDS Control Council adopted an e-procurement system that enhances transparency and audit trail. All procurement transactions are processed online end to end, including supplier registration as indicated below.

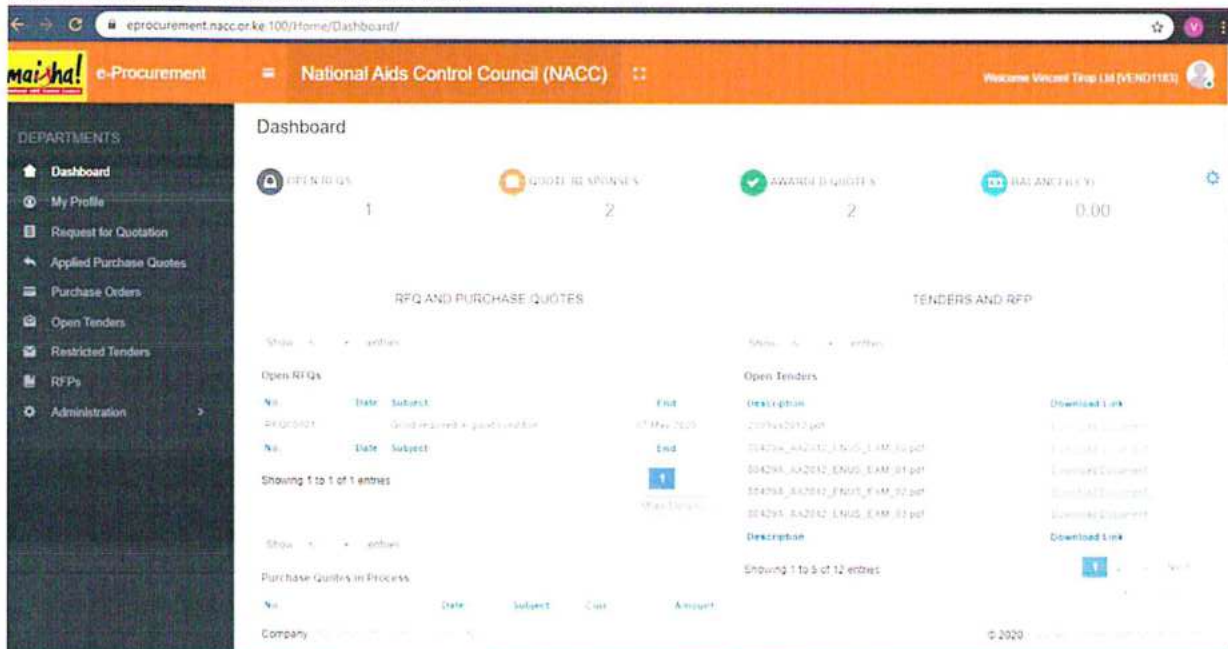
NATIONAL AIDS CONTROL COUNCIL
GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDED JUNE 30, 2022

Table 1: NACC Supplier Registration Portal



The tendering process is transacted online as indicated in the vendor profile portal below:

Table 2: NACC Vendor Profile Portal




Some of the e-procurement processes transacted online include:

- Preparation and implementation of the Annual Procurement Plan
- Memo and purchase requisition approval and tracking
- Supplier registration and updates for renewal of statutory documents;

- Supplier/Vendor Profile (Table 2 above) that hosts all tenders invited and participated, approved LPO/LSOs where a supplier is successful
- E-invoicing and end-to-end online payment process which has increased efficiency in supplier payments
- Online opening of tenders and automatic receipt of tender opening report/minutes by bidders who participated in a tender
- Online evaluation and generation of evaluation reports etc.

The NACC uploaded tenders and contracts for the procurements and contracts awarded during FY 2021/2022 as indicated below in the Public Procurement Information Portal




Public Procurement
Information Portal

[HOME](#)
[ALL TENDER NOTICES](#)
[CONTRACTS](#)
[PROCURING ENTITIES](#)
[SUPPLIERS](#)
[PE REGISTRATION](#)
[PE LOGIN](#)

Procuring Entities With The Most Tender Notices


The chart below shows the top Procuring Entities in the portal based on the number of tenders they have added in the Portal as at Dec 16, 2021.



Procuring Entity	Color
Kilifi	Blue
Kenya Rural Roads Authority	Red
NATIONAL AIDS CONTROL COUNCIL	Orange
Kisumu	Green
Nairobi	Purple
Kenya National Highway Authority	Dark Blue
Kenya Urban Roads Authority	Cyan
Nakuru	Pink
Bururi	Light Green
Makueni	Dark Red

Procuring Entities With The Most Contracts

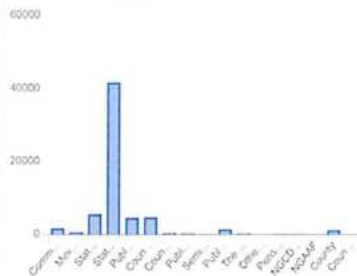
The chart below shows the top Procuring Entities in the portal based on the number of Contracts they have added in the Portal as at Dec 16, 2021.



Procuring Entity	Color
NATIONAL AIDS CONTROL COUNCIL	Blue
The East African Portland Cement Company	Red
Maseno University	Orange
Kenya Urban Roads Authority	Green
Kenya National Highway Authority	Purple
Kenya Medical Supplies Authority	Dark Blue
Coast Development Authority	Cyan
Moi Teaching and Referral Hospital	Pink
University of Kabanga	Light Green
Kenya Rural Roads Authority	Dark Red

Tender Notices By Procuring Entity Type

The Chart Below Shows The Tender Notices Per Procuring Entity Type As At Dec 16, 2021.



Procuring Entity Type	Number of Tender Notices (Approx.)
Comm	1,000
Mkt	500
Stat	1,000
Pub	41,000
Chn	5,000
Gov	5,000
Pub	1,000
Serv	1,000
Pub	1,000
Fin	1,000
Env	1,000
Acad	1,000
NGO	1,000
NGO	1,000
County	1,000

The NACC awarded 96 contracts valued at Kshs 500,000 and above totaling to Kshs 148 million during the FY 2021/2022. Quarterly reports including the list of directors for the firms awarded was submitted to Ethics and Anti-Corruption Commission (EACC).

d) Implementation of the Preference and Reservation for Special Groups

The NACC set aside Kshs 78 million worth of procurement opportunities for special groups, being 30% of the procurement budget for the period under review. The NACC achieved the target and complied with the constitutional provision of support for the disadvantaged groups by awarding contracts worth Kshs 79 million during the period under review.

e) Responsible Supply chain and supplier relations

The NACC processed all procurements and program-based invoices for provision of goods, services and works. All duly supported invoices were settled during the period under review.

Community Engagement

The NACC attributes great importance to community engagement in winning the war against HIV and AIDS. The NACC with support from Global Fund has come up with targeted interventions that address challenges specific to community groups including adolescents and young people, persons living with HIV and AIDS and vulnerable communities for awareness creation, demand creation for health services and stigma reduction.



Community members in Makueni County during a session on HIV prevention and treatment.

4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The NACC Chief Executive Officer is responsible for executing Global Fund Projects as per the financing agreement and board approvals.

The Deputy Director Finance and Administration is 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, 2022. This responsibility includes:

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

The financial statements have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The NACC Board confirms that the Project's financial statements give a true and fair view of the state of the Project's transactions during the financial year ended June 30, 2022 and of the Project's financial position as at that date.

The NACC board further confirms the completeness of the accounting records maintained for the project, which have been relied upon in the preparation of the project financial statements as well as the adequacy of the systems of internal financial control.

The NACC Board confirms that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants. The Project funds received during the financial year were used for the eligible purposes for which they were intended and were properly accounted for.

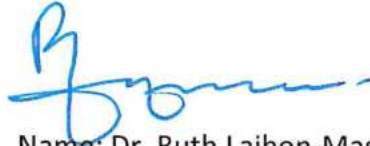
NATIONAL AIDS CONTROL COUNCIL
GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDED JUNE 30, 2022

Approval of the Project financial statements

The Project financial statements were approved by the NACC Board and signed on behalf of the board by



Name: Mr. Geoffrey Mbirua Gitu
CHAIRPERSON, NACC BOARD
01 NOV 2022



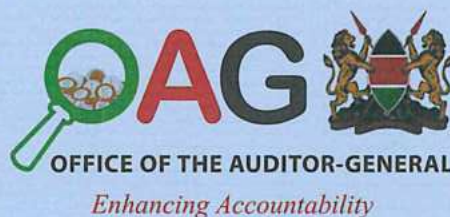
Name: Dr. Ruth Laibon-Masha
BOARD SECRETARY/CEO
01 NOV 2022



Name: Kenneth Nyamolo
Ag. DEPUTY DIRECTOR, F&A
ICPAK MEMBER No: 6532
01 NOV 2022

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065 FOR THE YEAR ENDED 30 JUNE, 2022 – NATIONAL AIDS CONTROL COUNCIL

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Global Fund HIV/AIDS Project Grant Number KEN-H-TNT-2065 set out on pages 25 to 37, which comprise of the

statement of financial assets as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and the statement of comparative budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Global Fund HIV/AIDS Project Grant Number KEN-H-TNT-2065 as at 30 June, 2022, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Grant Agreement No. KEN-H-TNT-2065 dated 14 June, 2021 between Global Fund and the Republic of Kenya.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Global Fund HIV/AIDS Project Grant Number KEN-H-TNT-2065 Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparative budget and actual amount reflects final payment budget of Kshs.304,276,734 against actual expenditure of Kshs.99,370,872 resulting to under expenditure of Kshs.204,905,862 (or 68%).

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

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Lawfulness

and Effectiveness in Use of Public Resources, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Irregular tax on Global Funds

The statement of receipts and payments reflects miscellaneous income of Kshs.6,402,480 as disclosed in Note 11.2 to the financial statements out of which Kshs.249,089 was excise duty charged on Global Funds. However, charging of excise duty is contrary to article 3.5(1) of the Global Fund grant Regulations, 2014 which states that for each program, the Grant funds are made available by the Global Fund for the purposes of implementing respective program activities, and the Grant Agreement and the purchase and/or import of any goods or services using the Grant funds shall be exempt from relevant taxation applicable in the host country, including, but not limited to, (a) customs duties, import duties, taxes or fiscal charges of equal effect levied or otherwise imposed on the health products imported into the host country under the Grant Agreement or any related sub-recipient or supplier contract, and (b) the value-added tax levied or otherwise imposed on the purchases of goods and services using Grant funds.

In the circumstances, Management was in breach of Global Fund Regulations, 2014.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit

evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

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

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the 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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to

those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

11 November, 2022

NATIONAL AIDS CONTROL COUNCIL
GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDED JUNE 30, 2022

6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2022

	Note	FY 2021/2022	Cumulative- to-date
		Receipts and payments controlled by NACC	
		KShs	KShs
RECEIPTS			
Proceeds from domestic and foreign grants	11.1	100,000,000	100,000,000
Miscellaneous receipts	11.2	6,402,480	6,402,480
Funds balance from previous grant	11.3	162,561,185	162,561,185
TOTAL RECEIPTS		268,963,665	268,963,665
PAYMENTS			
Purchase of goods and services	11.4	99,370,872	99,370,872
TOTAL PAYMENTS		99,370,872	99,370,872
SURPLUS/(DEFICIT)		169,592,793	169,592,793

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



Name: Mr. Geoffrey Mbirua Gitu
CHAIRPERSON, NACC BOARD

01 Nov 2022



Name: Dr. Ruth Laibon-Masha
BOARD SECRETARY/CEO

01 Nov 2022



Name: Kenneth Nyamolo
Ag. DEPUTY DIRECTOR, F&A
ICPAK MEMBER No: 6532

01 Nov 2022

NATIONAL AIDS CONTROL COUNCIL
GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDED JUNE 30, 2022

7. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2022

	Note	2021/22
		KShs
FINANCIAL ASSETS		
Cash and Cash Equivalents		
Bank Balances	11.5	169,548,127
Total Cash and Cash Equivalents		169,548,127
Imprest and Advances	11.6	803,542
Total Financial assets		170,351,669
Financial Liabilities		
Unpaid claims	11.7	758,876
Net Assets		169,592,793
REPRESENTED BY		
Deficit/Surplus for the year		169,592,793
NET FINANCIAL POSITION		169,592,793

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



Name: Mr. Geoffrey Mbirua Gitu
CHAIRPERSON, NACC BOARD

01 NOV 2022



Name: Dr. Ruth Laibon-Masha
BOARD SECRETARY/CEO

01 NOV 2022



Name: Kenneth Nyamolo
Ag. DEPUTY DIRECTOR, F&A
ICPAK MEMBER No: 6532

01 NOV 2022

NATIONAL AIDS CONTROL COUNCIL
GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDED JUNE 30, 2022

8. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2022

		FY 2021/22
	Note	KShs
Receipts for operating activities		
Proceeds from domestic and foreign grants	11.1	100,000,000
Miscellaneous receipts	11.2	6,402,480
Cash transferred from previous grant		
Payments for operating activities		
Purchase of goods and services	11.4	(99,370,872)
Advances issued	11.6	(803,542)
Unpaid claims	11.7	758,876
Net cash flow from operating activities		6,986,942
CASHFLOW FROM INVESTING ACTIVITIES		
Net cash flows from Investing Activities		
CASHFLOW FROM BORROWING ACTIVITIES		
Net cash flow from financing activities		
NET INCREASE IN CASH AND CASH EQUIVALENT		6,986,942
Cash and cash equivalent at BEGINNING of the year	11.5	162,561,185
Cash and cash equivalent at END of the year	11.5	169,548,127

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



Name: Mr. Geoffrey Mbirua Gitu
CHAIRPERSON, NACC BOARD

01 Nov 2022



Name: Dr. Ruth Laibon-Masha
BOARD SECRETARY/CEO

01 Nov 2022



Name: Kenneth Nyamolo
Ag. DEPUTY DIRECTOR, F&A
ICPAK MEMBER No: 6532

01 Nov 2022

NATIONAL AIDS CONTROL COUNCIL
GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDED JUNE 30, 2022

9. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS

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 %
Receipts				2021/2022		
Available cash from previous period	162,044,293	-	162,044,293	162,044,293	-	100%
Proceeds from domestic and foreign grants	200,000,000	(100,000,000)	100,000,000	100,000,000	-	100%
Miscellaneous receipts	6,000,000	-	6,000,000	6,402,480	(402,480)	107%
Total Receipts	368,044,293	(100,000,000)	268,044,293	268,446,773	402,480	100%
Payments						
Purchase of goods and services	304,276,734		304,276,734	99,370,872	204,884,138	33%
Total Payments	304,276,734		304,276,734	99,370,872		



Name: Mr. Geoffrey Mbirua Gitu
 CHAIRPERSON, NACC BOARD

01 NOV 2022



Name: Dr. Ruth Laibon-Masha
 BOARD SECRETARY/CEO

01 NOV 2022



Name: Kenneth Nyamolo
 Ag. DEPUTY DIRECTOR,
 F&A, ICPAK MEMBER No: 6532

01 NOV 2022

10 SIGNIFICANT ACCOUNTING POLICIES

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

10.1. 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.

10.2. Reporting entity

The financial statements are for the Global Fund Project under the National AIDS Control Council. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012.

10.3. Reporting currency

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

10.4. Recognition of receipts

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

i. Transfers from the Exchequer

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

ii. External Assistance

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

iii. Other receipts

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

a) Donations and grants

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

b) Undrawn external assistance

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

c) Recognition of payments

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

i. Use of goods and services

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

ii. Acquisition of fixed assets

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

d) Cash and cash equivalents

Cash and cash equivalents comprise cash in 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 authorized public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.



e) Imprests and Advances

For the purposes of these financial statements, imprests and advances to authorized 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.

f) Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Project at the end of the year. 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.

g) Budget

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

A high-level assessment of the Project's actual performance against the comparable budget for the financial year/period under review has been included in an annex to these financial statements.

h) Exchange rate differences

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

i) Comparative figures

The current grant commenced on July 1, 2021. This being the first year of implementation under the current grant, there are no comparative figures included in this report.

j) Subsequent events

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2022.

NATIONAL AIDS CONTROL COUNCIL
GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDED JUNE 30, 2022

11. NOTES TO THE FINANCIAL STATEMENTS

11.1. Proceeds from domestic and foreign grants

During the financial year ended 30 June 2022, we received grants from donors as detailed in the table below:

Name of Donor	Date received	Amount received donor currency	Grants received in cash	Total in KShs
				FY to June 30, 2022
		USD	KShs	KShs
Grants Received from Multilateral Donors				
Global Fund to fight HIV Tuberculosis and Malaria	21/10/2021	862,069	100,000,000	100,000,000

11.2. Miscellaneous receipts

	FY to June 30, 2022		Cumulative to- date
Receipts controlled by the entity in Cash	Total Receipts		Total Receipts
	KShs	KShs	KShs
Interest Earned on Bank Balances	6,402,480	6,402,480	6,402,480
	6,402,480	6,402,480	6,402,480

11.3. Funds balance brought forward from previous grant

The current Global Fund grant that the NACC is implementing began in July 2021. Before this grant, the NACC was implementing another grant (Project no. KEN-H-TNT-1547) that ended on June 30, 2021. The unutilized funds available amounting to Ksh 162,561,185 were carried over into the new grant in line with Global Fund financial reporting guidelines.

NATIONAL AIDS CONTROL COUNCIL
GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDED JUNE 30, 2022

NOTES TO THE FINANCIAL STATEMENTS

11.4. Purchase of Goods and Services

This note relates to the expenditures incurred in relation to the NACC GF project that started on July 01, 2021 and which is due to end on June 30, 2024.

Payments made	2021-2022	Cumulative to- date
		KShs
Consultancy	671,503	671,503
Hire of Facilities	7,501,691	7,501,691
Local Travel	84,805,467	84,805,467
Stationery	2,592,707	2,592,707
Project Management and support	1,134,093	1,134,093
Printing and publishing	508,621	508,621
Bank charges	684,819	684,819
Fuel	1,298,807	1,298,807
Refreshments	41,268	41,268
Telephone	131,896	131,896
Total	99,370,872	99,370,872

11.5. Cash and Cash equivalents

The project has one current bank account for operations. The project does not control any foreign currency designated accounts. The foreign currency designated account is managed by the National Treasury as the Principal Recipient of the grant. The project account details and balance at the end of financial year was as indicated below.

	June 30, 2022
Local Currency Accounts	KShs
Net increase in cash and cash equivalent	6,987,258
Beginning cash and cash equivalent	162,561,185
NIC Bank (A/C No 1005589947)	169,548,127

NATIONAL AIDS CONTROL COUNCIL
GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDED JUNE 30, 2022

NOTES TO THE FINANCIAL STATEMENTS

11.6. Outstanding imprests and advances

GLOBAL FUND OUTSTANDING ADVANCES		
No.	Staff Imprest	BAL JUNE 2022
IMP1360	Innocent Choge	33,600
TOTAL IMPREST		33,600

	Field Office advances	
NACC/FO009	Western	5,600
NACC/FO006	North Rift	202,237
NACC/FO008	South Rift	278,905
NACC/FO007	Nyanza	57,000
NACC/FO004	Nairobi	1,600
NACC/FO003	Eastern	2,600
NACC/FO002	Coast	222,000
	TOTAL FO ADVANCES	769,942

Total Advances and imprests	803,542
------------------------------------	----------------

11.7. Unpaid claims Kshs 758,876

These relates to cumulative fuel expenditure pending internal transfer from Global Fund project bank account to the NACC GOK recurrent bank account.

12. OTHER IMPORTANT DISCLOSURES

Income and Expenditures Statement in Donor Currency

NATIONAL AIDS CONTROL COUNCIL
GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDED JUNE 30, 2022

13. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

Audit issues raised by the Auditor General were resolved.

A handwritten signature in blue ink, appearing to be 'Ruth Laibon-Masha', is written over a horizontal line.

Name: Dr. Ruth Laibon-Masha
BOARD SECRETARY/CEO

01 Nov 2022

NATIONAL AIDS CONTROL COUNCIL
GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDED JUNE 30, 2022

ANNEX I VARIANCE EXPLANATIONS-COMPARATIVE BUDGET AND ACTUAL AMOUNTS

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Variance
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts				2021/2022		
Available cash from previous period	162,044,293	-	162,044,293	162,044,293	-	0%
Proceeds from domestic and foreign grants	200,000,000	(100,000,000)	100,000,000	100,000,000	-	0%
Miscellaneous receipts	6,000,000	-	6,000,000	6,402,480	(402,480)	-7%
Total Receipts	368,044,293	(100,000,000)	268,044,293	268,446,773	(402,480)	0%
Payments						
Purchase of goods and services	304,276,734		304,276,734	99,370,872	204,884,138	67%
Total Payments	304,276,734	=	304,276,734	99,370,872		

The NACC reported a 67% variance between the budget and actual expenditure amounts. This is attributable to the following:

1. The Ministry of health issued Covid 19 containment measures limiting person to person and group meetings necessitated reduction in participants in planned activities translating to reduced budget absorption.
2. Part of the funds allocated to NACC were intended to train teachers on Covid 19 prevention during the school holidays. However, the disruption of school calendar and the resultant reduction of school holidays has made posed a challenge in implementing the activity.
3. The everchanging dynamics in HIV programming have resulted in some of the initially planned activities being rendered irrelevant or redundant. The NACC has already made formal request to the Global Fund for re-programming of some activities that could not be implemented as initially planned.
4. The NACC anticipated to receive interest amount of Ksh. 6 million based on the amounts received in the previous year against an actual amount of Ksh. 6.4 million that was received.

NATIONAL AIDS CONTROL COUNCIL
GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDED JUNE 30, 2022

ANNEX II – PROJECT EXPENDITURE ANALYSIS BY PROGRAM ACTIVITY

NATIONAL AIDS CONTROL COUNCIL EXPENDITURE SUMMARY		
ACTIVITY DESCRIPTION	PAYMENTS TO 30 JUNE 2022	CUMULATIVE TO DATE
Advocacy, and support Provision of HIV prevention and testing services targeting the Vulnerable and marginalized communities (VMGs) in 10 Counties(e.g Ogiek, Senwer, Waata, Sanye, and Ngikebotok)	2,996,900	2,900,802
National and County multisectoral advocacy for PMTCT demand creation targeting top religious leaders, County level administrators, Health committees' members of county assembly to address family, religious and cultural barriers on access to services and lobby for funding of county EMTCT plans	2,405,723	2,405,723
Cascaded Annual HIV estimates, Target setting, county and National performance review meetings	4,326,202	4,326,202
Generate Annual HIV estimates and NCD Estimates, produce and disseminate respective reports	3,734,565	3,734,565
Timely Development and Dissemination of the KARPR report	4,021,238	4,021,238
Sensitization and advocacy in public, private employment sectors and informal sector associations on need to ensure provision for non-discrimination on basis of both HIV and TB in all workplace policies and adherence to policies. (For prioritization focus on informal sector)	70,200	70,200
Establish and operationalize quarterly Multisectoral County & Constituency Human rights and gender Coordinating Committees in the 15 Priority Counties to enhance prevention, reporting, and referral of HIV/TB & Malaria related human rights violation including GBV, stigma and discrimination	3,265,100	3,265,100
Scale up the National sensitization of BEACON and KENEPOTE teachers in partnership with the MOE and TSC and State Department of TVET on HIV, TB, and gender-related stigma and discrimination in learning institutions in 5 counties with high and medium stigma to ensure non-discrimination in the education sector. (Wajir, Garissa, Kirinyaga, Mombasa and Kakamega)	4,850,900	4,850,900
Dissemination of findings and policy briefs of the Comprehensive HIV Community Rights and Gender Assessment	21,000	21,000
Multisectoral sensitization and engagement forums between key national, county & community leaders and PLHIV, TB and KP reps to address human rights barriers to access TB and HIV services, stigma & discrimination among key and vulnerable populations, gender discrimination and gender-based violence	6,727,174	6,987,739

NATIONAL AIDS CONTROL COUNCIL
GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDED JUNE 30, 2022

Operationalize human Rights and Gender County TWGs forums in 15 priority Counties.	3,278,988	3,278,988
Review & dissemination of the National Faith Sector Action Plan to include HIV & TB stigma & discrimination congregational messages.	1,264,142	1,264,142
Review & dissemination of the National Faith Sector Action Plan to include HIV & TB stigma & discrimination congregational messages.	953,900	953,900
Sensitization of county directors of education, head teachers' reps, Ministry of Education quality assurance officers and TSC (to be cascaded down by head teachers to boards of managements, PTAs and support staff) on HIV and TB related stigma and discrimination.	593,600	593,600
Annual Dialogue with the judiciary on HIV, TB, human rights and Gender the law.	1,660,800	1,660,800
Raise awareness of HAT and the other different avenues of legal support that exist in the context of both HIV and TB, including the HAT, paralegals and pro bono lawyers among PLHIV & TB, key and vulnerable populations and community gatekeepers	9,800	9,800
Review and disseminate HAPCA in line with the Constitution 2010	214,798	214,798
Strengthen the multisectoral national HIV & Human Rights TWG to include TB and Malaria to enhance the coordination of implementers engaged in programming for the reduction of human rights related barriers to HIV , TB and Malaria services	360,278	360,278
Develop targeted information packages on HIV and TB harmful gender norms & violence for use by community gatekeepers, opinion leaders during community dialogues	660,400	660,400
Launch and dissemination of Condom Strategy (Vulnerable Populations)	19,000	19,000
Meeting with the parliamentary committee of health and treasury on prevention (Vulnerable Populations)	758,117	758,117
Rollout use and implementation of condom cascades in 15 selected counties (Vulnerable Populations)	595,600	595,600
Sensitize the stakeholders (state departments) working with various vulnerable populations in each - Maisha Certification. This is an ongoing activity that will scaled in this grant to all vulnerable populations and other counties. The activity will also include Support to state department achieve Maisha certification through interpersonal engagement with vulnerable populations in each county (3 days activity per county) (Vulnerable Populations)	1,166,010	1,166,010

NATIONAL AIDS CONTROL COUNCIL
GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDED JUNE 30, 2022

Support state department of fisheries hold 1 day Annual Multisectoral stakeholders' forums/meetings with the BMUs (three quarter of the participants be BMUs); Initial meetings to act as community entry meeting; Annual meeting with the people with disabilities (PWD) networks and Annual multisectoral event for Prisons stakeholders (Vulnerable Populations)	1,615,945	1,615,945
1 Day Biannual sensitization of law enforcers, GBV focal persons, for VPs to prevent and respond to violence: 60 participants per county (Vulnerable Populations)	838,968	838,968
Support to Paralegals to identify intimate partner violence among discordant couples for violence prevention and response to survivors for Discordant Couples (DC) (Vulnerable Populations)	287,500	287,500
To increase demand for VMMC-(Multisectoral engagement-engagement of community leaders, cultural, religious leaders to support the uptake for VMMC n 5 high burden counties).(Vulnerable Populations)	4,878,179	4,878,179
AYP-led design and implementation of SBCC messaging to reach young people through opinion leaders and social media influencers	52,897	52,897
Development and Promotion of Abstinence and delayed sexual debut Messages.	910,807	910,807
Development and Dissemination of HIV Prevention, Advocacy, Care and Treatment Messages for integration into existing Social and Digital Media Platforms and Apps for HIV, SRH combination prevention information and services	63,000	63,000
Strengthening Chaplaincy in Institutions of Learning to support guidance and counselling.	1,521,358	1,521,358
Engagement of Counties to use County Youth Empowerment Centers/ICT Centers as Safe Spaces for AGYW and meeting points for AYP through YACs and AGYW mentors as focal points.	527,819	527,819
Scale Up Capacity building of teachers, TSC, TIVET CDEs through MoE on Age Appropriate HSE in primary, secondary schools and tertiary institutions on the TIVET Curriculum on HIV, SRH and SGBV.	348,552	348,552
Engagement of women opinion leaders and Religious Leaders and Community Gate Keepers (Administrators) to address negative socio-cultural and religious norms and beliefs that fuel the spread of SGBV in the community.	2,208,786	2,208,786
Scale up of the Training of multi sectoral county and national youth networks on the Youth Advocacy Toolkit and reporting into the CAPR (Train 100 ToTs 2 per county per year) In the 5 priority counties	5,202,535	5,202,535

NATIONAL AIDS CONTROL COUNCIL
GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDED JUNE 30, 2022

End Term Review of the 2nd Generation AYP Fast Track Plan.	281,100	281,100
Scale up the review of county AYP programs and develop county AYP Plans in in 13 additional Counties	4,453,800	4,453,800
Scale up Support quarterly multisectoral National and County AYP TWG.	6,359,712	6,359,712
Scale up of the Multisectoral National Youth Consultative Forums	2,429,517	2,429,517
Finalization of the AYP Performance Tracking Tool to include AGYW Specific Data and County Dissemination in 7 county clusters	2,579,536	2,579,536
Conduct Biannual Multisectoral County HIV committee meetings to monitor and review progress on implementation of County AIDS Strategic Plans (CASP).	3,064,263	3,064,263
Hold semi-annual meetings with Regional Staff to review and plan the HIV response and Regional Activities.	2,835,208	2,835,208
This is a National Annual forum to review to review KASF 2 implementation from partners and counties. The activity is about convening 3 annual National Joint AIDS Program Review meetings with National and County Leadership, implementing Partners and stakeholders. The output is a country position on progress and limitations that needs to be addressed moving forward.	384,163	384,163
Oversight visits to GF implementing partners and other identified partners/Participation in KCM oversight visits	287,600	287,600
Risk mitigation and Audit of the 18 regional and CACCS offices as per the Approved Risk Based Work plan.	2,499,980	2,499,980
Hold annual programme planning and review meetings with the 47 SCACs, Regional and Program Staff Per Year for three years	1,321,300	1,321,300
Purchase of Laptops & Antivirus for the CACs Desktops and Laptops	1,134,093	1,134,093
Support of strategic direction working groups at national level and HIV ICC and joint TB, HIV & Malaria meetings (National Level) and development partners forums	346,400	346,400
Stationery	1,638,535	1,638,535
Communication support for GF Implementing officers not supported under GoK	131,896	131,896
Fuel and maintenance for 10 vehicles	6,481	6,481
Stakeholder Engagement in Development of MTP IV and Health Sector Plan done 3 times year 1	1,547,200	1,547,200
Development of HIV Sector Plan for 2023-2027 of the MTP IV	164,000	164,000
Procurement of projectors	764,517	764,517

NATIONAL AIDS CONTROL COUNCIL
GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDED JUNE 30, 2022

Mass media for COVID 19 under KICD	215,517	215,517
Train local media to communicate facts, mitigate rumors, myths, and misperception, interpersonal communication to callers and people who may be affected by "infodemic", psychosocial support, grief, loss, etc. calls to action	1,548,073	1,548,073
Integrate COVID 19 messaging in already existing HIV messages for AYPs, PLHIV, PWDs, KP	1,813,200	1,813,200
Develop and disseminate mass media messages on GBV in the context of COVID 19 through radio and TV spots	469,181	469,181




TOTAL	98,686,053	98,872,244
Add bank charges	684,819	
Expenditure as per statement of receipts and payments	99,370,872	

NATIONAL AIDS CONTROL COUNCIL
GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDED JUNE 30, 2022

ANNEX II BANK RECONCILIATION AND BOARD OF SURVEY REPORT

Bank Code: BANK0011
Bank Account No. 168250144
Bank Name: GLOBAL FUND 2018-KN-H-TNT-2065

Bank Account balance as per Cash Book:	169,548,126.83
Add: Unpresented cheques as per list:	3,873,331.55
Less: Uncredited Banking as per list:	200,900.00
Reconciled Cash Book Balance:	173,220,558.38
Balance as per bank statement:	173,220,558.38

Checked by: DENNIS S. MITHU	Date: 10/7/2022	Signature: 
Approved by: 	Date: 10/7/22	Signature: 

NATIONAL AIDS CONTROL COUNCIL
GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDED JUNE 30, 2022

**THE MINUTES OF THE BOARD OF SURVEY AT NACC FOR THE FINANCIAL YEAR
ENDING JUNE 30, 2022, HELD ON JULY 1, 2022, AT THE CASH OFFICE**

PRESENT

1. *GABRIEL M. NKAH*
2. *KLAWA O. OJIA*
3. *Simon Mwachira*
4. *CYPRIAN K. WASSIE*
5. *BERNARD LUKOBA*
6. *Elizabeth Makeni*
7. *NAUSEEN BUTERETI*

[Handwritten signatures and initials corresponding to the list above]

AGENDA

1. Preliminary balances for the petty cash
2. Official receipts (used and un-used)
3. Cheque books (used and un-used)
4. AOB and adjournment

MIN 1 1/7/22: PRELIMINARY

1. GOK- R
2. GOK- D
3. Global Fund

The team verified that all petty cash amounts for the projects above were banked and documented the same in the various petty cash account report forms as outlined below:

Petty Cash Balances

The following are the observations on the cash balances verified on 1/7/2022.

No	Fund	Petty Cash Book Balance	Bank Slip Amount	Date as per Bank Slip
1.	GOK-R	Nil	117,834	June 30, 2022
2.	GOK-D	Nil	65,202	June 30, 2022
3.	Global Fund	Nil	500,000	June 30, 2022

Undeposited Receipts Balances

The following are the observations on the cash balances verified on 1/7/2022.

No	Fund	Undeposited Receipts Balance	Bank Slip Amount	Date as per Bank Slip
1.	GOK-R	Nil	Nil	N/A
2.	GOK-D	Nil	Nil	N/A
3.	Global Fund	Nil	Nil	N/A

NATIONAL AIDS CONTROL COUNCIL
GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDED JUNE 30, 2022

Activity Withdrawal Cash Balances

The following are the observations on the cash balances verified on 1/7/2022.

No	Fund	Activity Withdrawal Balance	Bank Slip Amount	Date as per Bank Slip
1.	GOK-R	Nil	Nil	N/A
2.	GOK-D	Nil	Nil	N/A
3.	Global Fund	Nil	Nil	Nil

Only three petty cash books are active i.e GOK R, GOK D and GF.

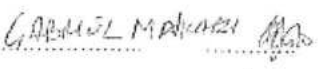

MIN 2 1/7/22: CHEQUE BOOKS

The following schedule records the last unutilized cheque leaves for the cheque books in use as at July 1, 2022.

No.	Fund	Bank	Used Cheque leaves		Unused Cheque leaves	
1.	GOK -D	Absa Bank	000001	000004	000005	000060
2.	GOK -R	Absa Bank	001982	001987	001988	002041

MIN 3 1/7/22: AOB AND ADJOURNEMENT

There having been no other business, the meeting adjourned at

Signed by	Name	Signature	Date
Chairman:	CAROL M. MAKENI		July 1, 2022
Secretary:	Elizabeth N. Makeni		July 1, 2022

NATIONAL AIDS CONTROL COUNCIL
GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDED JUNE 30, 2022

ANNEX IV SPECIAL DEPOSIT ACCOUNT RECONCILIATION STATEMENT

HIV GRANT NO KEN-H-TNT GA 1547 (NFM3)
 STATEMENT OF SPECIAL (DESIGNATED ACCOUNT RECONCILIATION
 FOR THE YEAR ENDED 30TH JUNE 2022
 PART B: ACCOUNTS RECONCILIATION STATEMENT
 Credit No. KKEN-H-TNT GA 1547
 Bank Account No. 100005345248

NOTES:

USD

1 Amount advanced by Global fund 63,298,202.57

TNT-PR	56,542,662.34
MOPHS-NASCOP	5,266,846.68
MOSP-NACC	1,488,693.55

LESS

2 Total Amount Accounted for 39,839,336.68

3 Outstanding Amount advanced to Special Account 23,458,865.89

Represented by

4 Ending Special Account Balance at 30th June 2022 19,344,994.93

5 Amount Claimed but not credited at 30th June 2022

6 Amount withdrawn but not claimed as at 30.06.2022 4,113,870.96

7 Service Charges if not included in 5 and 6 above

8 Interest Earning if not included in special account

9 Total advance to special account Year ended 30th June 2022 23,458,865.89

Discrepancy between total appearing in lines 3 and 9



AUTHORIZED REPRESENTATIVE
 RESOURCE MOBILIZATION DEPARTMENT-TREASURY

DATE 19.08.2022

NATIONAL AIDS CONTROL COUNCIL
GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDED JUNE 30, 2022

HIV GRANT NO KEN-H-TNT GA 1547 (NFM2)
STATEMENT OF SPECIAL (DESIGNATED ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30TH JUNE 2022
PART B: ACCOUNTS RECONCILIATION STATEMENT
Credit No. KKEN-H-TNT GA 1547
Bank Account No. 100005345248

NOTES:

		USD
1 Amount advanced by Global fund		170,188,104.96
TNT-PR	144,596,364.74	
MOPHS-NASCOP	21,947,010.32	
MOSP-NACC	3,750,608.42	
LESS		
2 Total Amount Accounted for		165,941,710.83
3 Outstanding Amount advanced to Special Account		4,246,394.13
4 Ending Special Account Balance at 30th June 2022		
5 Amount Claimed but not credited at 30th June 2022		-
6 Amount withdrawn but not Accounted for to GF		4,246,394.13
7 Service Charges if not included in 5 and 6 above		
8 Interest Earning if not included in special account		
9 Total advance to special account Year ended 30th June 2022		-

Discrepancy between total appearing in lines 3 and 9



AUTHORIZED REPRESENTATIVE
RESOURCE MOBILIZATION DEPARTMENT-TREASURY

DATE 19-08-2022

NATIONAL AIDS CONTROL COUNCIL
GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDED JUNE 30, 2022

SPECIAL ACCOUNT STATEMENT

For period ending **30TH JUNE, 2022**
 Account No. **0100005345248**
 Depository Bank **STANBIC BANK-NAIROBI**
 Address **WAIYAKI WAY, WESTLANDS,NAIROBI.**
 Related Loan **HIV GRANT NO KEN-H-TNT GA 1547-MAIN**
 Credit Agreement **NO. 4568-KE**
 Currency **USD**

Account Activity

Beginning balance of 1ST July, 2021
 as per C.B.K. Ledger Account 1,170,015.19

Add:

Total Amount deposited by ADB 96,271,887.03

Total Interest earnings if deposited in account -

Total amount refunded to cover ineligible
 expenditure -

Deduct:

Total amount withdrawn 78,096,907.29

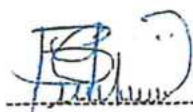
Total service charges if not included above in
 amount withdrawn -

Ending balance on 30th June,2022 19,344,994.93

AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA

SIGNATURE:


DATE


 14-07-2022

AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY

SIGNATURE:

DATE


 19-08-2022

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June,2022 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

NATIONAL AIDS CONTROL COUNCIL
GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDED JUNE 30, 2022

CENTRAL BANK OF KENYA - RECONCILIATION

STATEMENT AS AT : 30.06.2022
 G.L A/C NO : 1000375108
 HIV GRANT NO KEN-H-TNT GA 1547-MAIN

OFF-SHORE A/C NO: 100005345248

DETAILS	CURRENCY	AMOUNTS	REMARKS	ACTION TAKEN
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1. BALANCE AS PER OFFSHORE STATEMENT:	USD	20,293,007.30		
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2. ADD DEBITS NOT IN NRB

3. LESS CREDITS NOT IN NRB

4. ADD DEBITS NOT IN OFFSHORE

5. LESS CREDITS NOT IN OFFSHORE

30.06.2022	(7,900.00)	PA127987	PAYMENTS
30.06.2022	(158,000.00)	PA127986	PAYMENTS
30.06.2022	(58,468.92)	PA127988	PAYMENTS
30.06.2022	(686,400.00)	PA127984	PAYMENTS
30.06.2022	(2,923.45)	PA127989	PAYMENTS
30.06.2022	(34,320.00)	PA127985	PAYMENTS

6. BALANCE AS PER CBK LEDGER	(19,344,994.93)	19,344,994.93	
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Prepared By: SIMIYU T.K. Checked by: *[Signature]*

Approved By: *[Signature]*

Date: 01.07.2022

Date: 1/7/2022

Date: 4/7/2022

