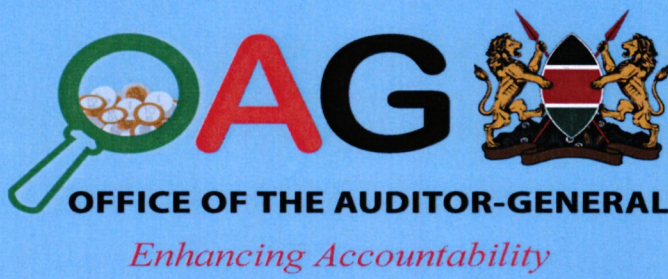
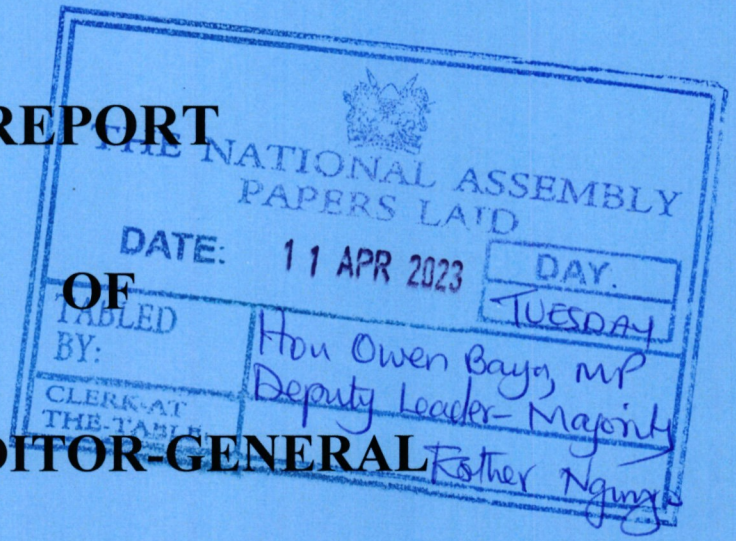


REPUBLIC OF KENYA



REPORT



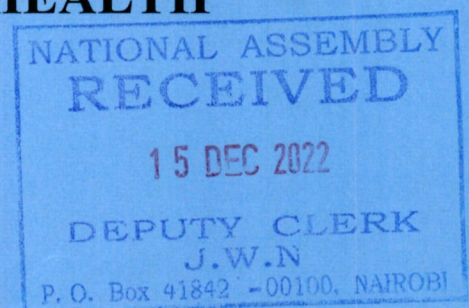
THE AUDITOR-GENERAL

ON

**SUPPORT OF THE HEALTH CARE FINANCING
STRATEGY - REPRODUCTIVE HEALTH -
OUTPUT BASED APPROACH PROJECT
(CREDIT BMZ NO. KENYA 201065853)**

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

MINISTRY OF HEALTH







**PROJECT NAME:
REPRODUCTIVE HEALTH - OUTPUT BASED APPROACH (RH-OBA)**

**IMPLEMENTING ENTITY:
MINISTRY OF HEALTH**

**PROJECT GRANT/CREDIT NUMBER:
BMZ No. KENYA 2010 65 853**

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)**

*Reproductive Health - Output Based Approach Project
Reports and Financial Statements
For the financial year ended June 30, 2022*

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**Reproductive Health - Output Based Approach Project
Reports and Financial Statements
For the financial year ended June 30, 2022**

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1. Project Information and Overall Performance

1.1 Name and registered office

Name: The project's official name is Reproductive Health-Output Based Approach (RH-OBA) Program.

Objective

The Output Based Approach (OBA) offered a unique way to improve the health of the poorer members of the community. The Government of Kenya through the Ministry of Health supported by its German development partners through BMZ and KfW implementing this approach in the field of reproductive health care. The Programme is intended to contribute significantly to the Government's goal of creating an efficient and quality health care system that is accessible, equitable and affordable by every Kenyan household.

The OBA concept in Kenya envisages financing agreed outputs by selling vouchers/smart cards at subsidised prices to patients for safe motherhood and family planning services and to support gender violence recovery services by making direct payments to approved providers. The programme is implemented in 5 counties namely: Kiambu (in 8 sub-counties), Nairobi (Korogoccho and Viwandani informal settlement schemes), Kitui, Kisumu and Kilifi counties. OBA provides a direct subsidy to the poorer members of the community and allow them to access safe motherhood, family planning and gender-based violence recovery services without fear of the costs.

By giving target beneficiaries choices on the service provider/ health facility to go to, OBA gives the consumer leverage on the quality of facilities'/service providers' offer. Through linking payments to services provided, OBA's impact on the people is immediate. The need to compete for clients and the income received for providing services contributes to improving the quality of the services being offered and the way in which clients/target beneficiaries are treated.

Address

PricewaterhouseCoopers Ltd is the Voucher Management Agency (VMA) for the Reproductive Health-Output Based Approach (RH-OBA) Program. During the financial year 2021/22, the VMA had its office at PwC Tower, Waiyaki Way/Chiromo Road, Westlands, Nairobi County, Kenya. For the year 2021/22 VMA maintained the main Project and Special accounts with Standard Chartered Bank – Kenyatta Avenue.

Contacts: The following are the project contacts
Telephone: (254) 020 285500
E-mail: simon.mutinda@pwc.com
Website: www.obakenya.org

**Reproductive Health - Output Based Approach Project
Reports and Financial Statements
For the financial year ended June 30, 2022**

Project information and overall performance (continued)

1.2 Project Information

Project Start Date:	The project start date is 01 11 05
Project End Date:	The project end date is 31 01 17
Project Director:	The project manager is Mr Simon Mutinda
Project Manager:	The project manager is Ms Rose Mutunga
Project Sponsor:	The project sponsor is KfW and the Government of Kenya through the Ministry of Health

***We are in the process of handing over to the Ministry.**

1.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the Ministry of Health.
Project number	BMZ No. KENYA 2010 65 853
Strategic goals of the project	The strategic goals of the project are as follows: (i) Offer quality reproductive health care services for economically disadvantaged populations by means of a voucher system; and (ii) Contribute to a reduction of both maternal and infant mortality rates in Kenya.
Achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) Contracting Voucher Service Providers (VSPs) and Voucher Service Distributors (VSDs); (ii) Developing and implementing a marketing and distribution mechanism for the vouchers/smart cards to the target population; (iii) Developing and implementing a system for claims processing; (iv) Collection and processing of claims; and (v) Monitoring and supervising quality of the services provided.
Other important background information of the project	The Output Based approach (OBA) reproductive health programme is intended to contribute to a reduction in both maternal and infant mortality rates by improving access to and utilisation of reproductive health services by the economically disadvantaged populations. Under Phase 1 (November 2005 to October 2008) OBA was financed through an agreement between the GoK and KfW with an overall budget of € 7.054m.

Reproductive Health - Output Based Approach Project
Reports and Financial Statements
For the financial year ended June 30, 2022

	<p>The programme was piloted in three rural regions (Kisumu, Kiambu, and Kitui) and in two urban sites in Nairobi (Viwandani and Korogocho). Phase 2 was financed through a new financial agreement that was signed by GoK and KfW in May 2008. Phase 2 started in November 2008 with a budget of €10m. Under Phase 3 (November 2011 to October 2014), the programme was expanded to new regions and currently covers Kitui, Kilifi and Kisumu (entire counties), Nairobi (Korogocho and Viwandani) and Kiambu (sections of the county). Phase 4 of the program started in February 2015 covering the same regions as Phase 3.</p>
<p>Current situation that the project was formed to intervene</p>	<p>The project was formed to intervene in the following areas:</p> <ul style="list-style-type: none"> (i) Reduce child mortality rate: Infant mortality and under-five mortality rates were at 52 deaths per 1,000 live births and 74 deaths per 1,000 live births respectively at 2012 (Kenya MDGs status Report); (ii) Improve maternal mortality ratio: maternal mortality ratio was at 362 per 100,000 live births in 2014 (Kenya Demographic and Health Survey, 2014); (iii) Improve access to long-acting family planning services: contraceptive prevalence rate was at 46 % in 2012 (Kenya MDGs status Report); (iv) Support gender violence recovery survivors to access services at accredited health facilities.
<p>Project duration</p>	<p>The project started in November 2005 and ran up to March 2018. Since the project has ended there were no program related activities during the 2021/2022 financial year. The project was phased as follows;</p> <ul style="list-style-type: none"> i. Phase I-November 2005-October 2008 ii. Phase II-November 2008-October 2011 iii. Phase III-November 2011-October 2014 iv. Phase IV-February 2015-January 2017

1.4 Bankers

The following are the bankers for the current year:

- (i) Standard Chartered Bank - Active
- (ii) Kenya Commercial Bank - Closed
- (iii) Equity Bank - Closed

1.5 Auditors

The project is audited by the Kenya Office of the Auditor General (OAG).

**Reproductive Health - Output Based Approach Project
Reports and Financial Statements
For the financial year ended June 30, 2022**

1.6 Roles and Responsibilities

The list below outlines the project manager and all the key stakeholders who were involved in the project. The table below shows their roles, positions and contact information.

Names	Title designation	Responsibilities	Contact Information
Julian Lenk	Program Manager - Health, KfW	Management of the donor aspects of the programme; providing linkage between the donor and the PMU & VMA; coordinating funding of the programme from the donor side.	+254 (20) 4228200 Julian.Lenk@kfw.de
Stephen Kaboro	Program Manager, PMU, Ministry of Health	Management of the MoH functions of the programme; oversight over the Voucher Management Agency; overall management of programme.	+254 (20) 2717077 mbugua.kaboro@gmail.com
Moses Ranji	Project Accountant, PMU, Ministry of Health	Leading the finance and accounting aspects of the programme at the Ministry of Health.	+254 (20) 2717077 muitex@yahoo.com
Simon Mutinda	Project Director, Voucher Management Agency	Overall management of the VMA functions including contracting of VSPs, targeting strategy and distribution of vouchers, claims processing and reporting.	+254 (20) 2855000 simon.mutinda@pwc.com
Rose Mutunga	Project Manager, Voucher Management Agency	Support to the Project Director in the management of the VMA functions including contracting of VSPs, targeting strategy and distribution of vouchers, claims processing and reporting.	+254 (20) 2855000 rose.mutunga@pwc.com
Alex Nyaga	Finance Manager, Voucher Management Agency	Leading the finance and accounting aspects of the programme at the VMA and providing oversight of the project.	+254 (20) 2855000 alex.nyaga@pwc.com

1.7 Funding summary

Phase I (Oct 2005- Oct 2008) with a budget of € 6.5 million (KfW);
Phase II (Nov 2008- Oct 2011) budgeted at €10.00 million (KfW) and € 0.3 million (GoK);
Phase III (Nov 2011-Oct 2014) budgeted at €13.7 million (KfW) and €1.5 million (GoK); and
Phase IV (April 2015 – January 2018) – Phase IV was to be funded from the unutilised balances from the GoK and donor commitments made in the previous Phases.

*Reproductive Health - Output Based Approach Project
Reports and Financial Statements
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The cumulative commitment by the donor from Phase I - IV was Euro 30.2 million. The total amount received by the project by 30 June 2021 was Euro 29,144,624 (equivalent to Kshs 3,872,440,300); therefore, the undrawn balance as at 30 June 2022 was Euro 7,804 (equivalent to Kshs 967,833). The table below shows the funding status:

*Uupui basea Approach project
Reports and Financial Statements
For the financial year ended June 30, 2022*

Project information and overall performance (continued)

Below is the funding summary:

A. Source of Funds

Source of funds	Donor Commitment-		Amount received to date – (30 June 2022)		Undrawn balance to date	
	Euros (A)	Kshs (A')	Euros (B)	Kshs (B')	Euros (A)-(B)	Kshs (A)-(B)
(i)						
Grant						
KfW	30,200,000	3,872,440,300	29,144,624	3,737,113,129	1,055,376	130,888,048
Total	30,200,000	3,872,440,300	29,144,624	3,737,113,129	1,055,376	130,888,048

Note: The undrawn balance of EUR 1,055,376 was converted using CBK Forex Rate of KShs. 124.02 at the end of the 2021/22 financial year thus arriving at the balance of KShs. 130,888,048.

**Output Based Approach Project
Reports and Financial Statements
For the financial year ended June 30, 2022**

Project information and overall performance (continued)

1.8 Summary of Overall Project Performance:

Budget performance against actual amounts for current year and for cumulative to-date,	The committed funding by KfW up to 30 June 2014 was Euro 30.2 million. As at 30 June 2022, the undrawn balance was Euro 1,055,376.
Physical progress based on outputs, outcomes and impacts since project commencement,	<ul style="list-style-type: none"> i. Increased the contracted VSPs from 54 in Phase 1 to 299 in Phase 4; ii. Over 400,000 successful deliveries catered for by the OBA program; iii. Introduction of smart card technology as an alternative to paper-based vouchers which has enhanced the speed of claims processing and improved monitoring and reporting; iv. Improved access of health services by the poor and empowering OBA clients to exercise choice; v. Money earned by VSPs is spent to improve quality of services hence strengthening the health system; vi. System building – accreditation of service providers, quality management, transparent and fast processing of claims;
Comment on value-for-money achievements,	The VMA has implemented strategies aimed at reducing the overhead costs of the project. In the year 2020/21 the project did not have any operational costs.
List the implementation challenges and recommended way forward	<ul style="list-style-type: none"> i. Slow uptake of services in some regions – this was addressed through vigorous marketing and collaborating with the administrative units, churches, community Health Workers, etc; ii. Ineligible individuals trying to access the voucher – this was addressed through a robust targeting strategy and utilisation of innovative eligibility identification tools; iii. Transition from Phase III to IV – the Ministry of Health granted a No-Cost-Extension to facilitate continuation of services with minimal disruption.

*Reproductive Health - Output Based Approach Project
Reports and Financial Statements
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1.9 Summary of Project Compliance:

Include significant cases of non-compliance with applicable laws and regulations, and essential external financing agreements/covenants	There have been no cases, significant or otherwise, of non-compliance with applicable laws and regulations, and essential external financing agreements/covenants.
Include consequences suffered on account of non-compliance or likely to be suffered	N/A
Indicate mitigation measures taken or planned to be taken to alleviate the adverse effects of actual or potential consequences of non-compliance	N/A

**Reproductive Health - Output Based Approach Project
Reports and Financial Statements
For the financial year ended June 30, 2022**

2. Statement of Project Management responsibilities

The Voucher Management Agency 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.

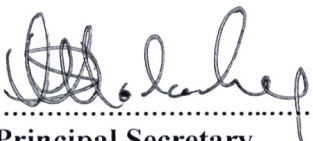
The Voucher Management Agency accepts responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

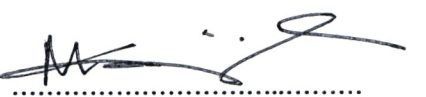
The Voucher Management Agency is of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year ended June 30, 2022, and of the Project's financial position as at that date. The Voucher Management Agency further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

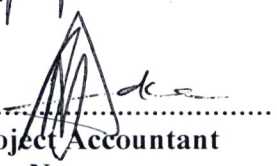
The Voucher Management Agency confirms that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year under audit were used for the eligible purposes for which they were intended and were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

Approval of the Project financial statements

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 04/10/2022 and signed by:

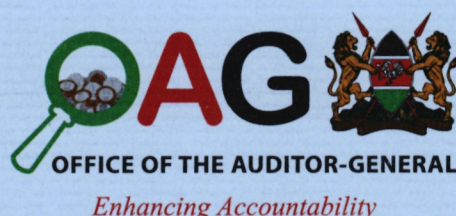

Principal Secretary
(Ministry of Health)


Project Director (Coordinator)
Simon Mutinda

04/10/2022

Project Accountant
Alex Nyaga
ICPAK Member No.: 8930

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
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 SUPPORT OF THE HEALTH CARE FINANCING STRATEGY - REPRODUCTIVE HEALTH - OUTPUT BASED APPROACH PROJECT (CREDIT BMZ NO. KENYA 201065853) FOR THE YEAR ENDED 30 JUNE, 2022 - MINISTRY OF HEALTH

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 of the Auditor-General on Support of The Health Care Financing Strategy - Reproductive Health - Output Based Approach Project (Credit BMZ No. Kenya 201065853) for the year ended 30 June, 2022 - Ministry of Health

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Support of The Health Care Financing Strategy - Reproductive Health - Output Based Approach Project (Credit BMZ No. Kenya 201065853) for the year ended 30 June, 2022 set out on pages 1 to 20, 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 comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Support of The Health Care Financing Strategy - Reproductive Health - Output Based Approach Project (Credit BMZ No. Kenya 201065853) 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 Financing Agreement dated 07 October, 2011 between KfW (German Development Bank) and the Republic of Kenya and the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Support of the Health Care Financing Strategy - Reproductive Health - Output Based Approach Project (Credit BMZ No. Kenya 201065853) 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

Lack of Financing Plan for Payables

The statement of financial assets reflects bank balance of Kshs.967,833 as disclosed in Note 11A to the financial statements. However, pending accounts payable balance of Kshs.4,436,435 as disclosed under other important disclosures would not be fully settled by the bank balance. The resulting difference of Kshs.3,468,602 was not explained how it will be financed. In addition, other important disclosures reflect court cases with estimated contingent liabilities of Kshs.11,775,142 which were not explained how they will be financed if they crystalize.

In the circumstances, the financing of pending accounts payable of Kshs.4,436,435 and estimated claims arising from the court cases of Kshs.11,775,142 could not be confirmed.

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 procedures performed, except for the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Avoidable Bank Charges

The statement of receipts and payments reflects purchase of goods and services of Kshs.59,099 as disclosed in Note 6 to the financial statements. The amount is composed of bank charges of Kshs.31,277 and exchange losses/gains(net) of Kshs.27,822 resulting from failure to close the project bank accounts and which continue to reduce the bank balance.

In the circumstances, value for money on continued operations of the project could not be confirmed.

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 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 controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by Financing Agreement dated 07 October, 2011, 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 its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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


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

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

01 December, 2022

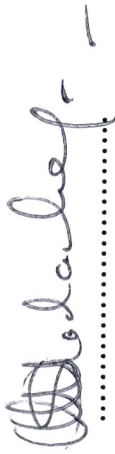
**Output Based Approach Project
Reports and Financial Statements
For the financial year ended June 30, 2022**

4. Statement of Receipts and Payments for the year ended 30th June 2022.

	Note	2021-2022			2020-2021			Total	Kshs.	Cumulative to-date (From inception)
		Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payment controlled by the entity	Payments made by third parties	Total			
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.			
Receipts										
Transfer from Government entities	1	-	-	-	-	-	-	-	-	-
Proceeds from domestic and foreign grants	2	-	-	-	-	-	-	-	3,177,174,979	-
Loan from external development partners	3	-	-	-	-	-	-	-	-	-
Miscellaneous receipts	4	-	-	-	-	-	-	-	102,885,977	-
Total receipts									3,280,060,956	
Payments										
Compensation to employees	5	-	-	-	-	-	-	-	137,174,679	-
Purchase of goods and services	6	59,099	-	59,099	13,622,044	-	13,622,044	-	3,069,155,540	-
Social security benefits	7	-	-	-	-	-	-	-	-	-
Acquisition of non-financial assets	8	-	-	-	-	-	-	-	71,986,774	-
Transfers to other government entities	9	-	-	-	-	-	-	-	-	-
Other grants and transfers /payments	10	-	-	-	-	-	-	-	-	-
Total payments									3,278,316,993	
Surplus/ (deficit)									(13,622,044)	1,743,964



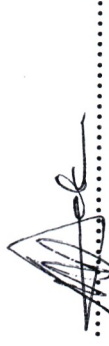
*As at 1 July 2022, the programme brought forward Kshs 1,026,932. During the current financial year, the programme did not receive any funds. The project expenditure was Kshs 59,099. The deficit at the year-end was Kshs (59,099) because of the bank charges and foreign exchange differences. The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.



Principal Secretary
(Ministry of Health)



Project Director (Coordinator)
Simon Mutinda



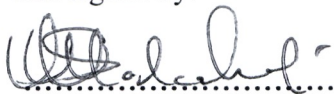
Project Accountant
Alex Nyaga
ICPAK Member No.: 8930

04/10/2022

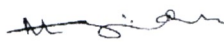
5. Statement of Financial Assets as at 30th June 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash and Cash equivalents			
Bank Balances	11.A	967,833	1,026,932
Cash Balances	11. B	-	-
Cash equivalents (Short-term deposits)	11.C	-	-
Total Cash and Cash equivalents		967,833	1,026,932
Imprests and Advances	12	-	-
Total Financial Assets		967,833	1,026,932
Financial Liabilities			
Deposits and Retention monies	13	-	-
Net Assets		967,833	1,026,932
Represented By			
Fund Balance B/fwd.	14	1,026,932	14,648,976
Prior Year adjustments	15	-	-
Surplus/(Deficit) for the Year		(59,099)	(13,622,044)
Net Financial Position		967,833	1,026,932


The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 04/10 2022 and signed by:



Principal Secretary
(Ministry of Health)



Project Director (Coordinator)
Simon Mutinda



Project Accountant
Alex Nyaga
ICPAK Member No.: 8930

04/10/2022

*Reproductive Health - Output Based Approach Project
Reports and Financial Statements
For the financial year ended June 30, 2022*

6. Statement of Cashflow for the year ended 30th June 2022

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
Cashflow from operating activities			
Receipts			
Transfer from government entities	1	-	-
Proceeds from domestic and foreign grants	2	-	-
Miscellaneous receipts	4	-	-
Total receipts		-	-
Payments			
Compensation of employees	5	-	-
Purchase of goods and services	6	(59,099)	13,622,044
Social security benefits	7	-	-
Transfers to other government entities	9	-	-
Other grants and transfers	10	-	-
Total Payments		(59,099)	(13,622,044)
Adjustments during the year			
Prior year adjustments	15	-	-
Decrease/(increase) in accounts receivable	16	-	-
Increase/(decrease) in accounts payable:	17	-	-
Net cash flow from operating activities		(59,099)	(13,622,044)
Cashflow from investing activities			
Acquisition of non-financial assets	8	-	-
Net cash flows from investing activities		-	-
Cash flow from financing activities			
Proceeds from foreign borrowings	3	-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		(59,099)	(13,622,044)
Cash and cash equivalent at beginning of the year	11	1,026,932	14,648,976
Cash and cash equivalent at end of the year	11	967,833	1,026,932

**Reproductive Health - Output Based Approach Project
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For the financial year ended June 30, 2022**

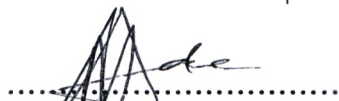
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 04/10/2022 and signed by:



**Principal Secretary
(Ministry of Health)**



**Project Director (Coordinator)
Simon Mutinda**



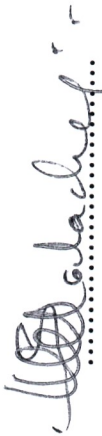
**Project Accountant
Alex Nyaga
ICPAK Member No.: 8930**

04/10/2022


**Output Based Approach Project
Reports and Financial Statements
For the financial year ended June 30, 2022**

7. Statement of Comparison of Budget and Actual amounts for the year ended 30th June 2022

Receipts/Payments Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis D	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Receipts						
Transfer from Government entities	-	-	-	-	-	0%
Proceeds from domestic and foreign grants	-	-	-	-	-	0%
Proceeds from borrowings	-	-	-	-	-	0%
Miscellaneous receipts	-	-	-	-	-	0%
Total Receipts	-	-	-	-	-	0%
Payments						
Compensation to employees	-	-	-	-	-	0%
Purchase of goods and services	-	-	-	59,099	(59,099)	100%
Social security benefits	-	-	-	-	-	0%
Acquisition of non-financial assets	-	-	-	-	-	0%
Transfers to other government entities	-	-	-	-	-	0%
Other grants and transfers	-	-	-	-	-	0%
Total Payments	-	-	-	59,099	(59,099)	100%
Surplus or Deficit	-	-	-	(59,099)	59,099	100%


Principal Secretary
(Ministry of Health)


Project Director (Coordinator)
Simon Mutinda


Project Accountant
Alex Nyaga
ICPAK Member No.: 8930

04/10/2022

8. 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 Reproductive Health Output Based Approach Program (RH-OBA) under the Ministry of Health. The financial statements are prepared and presented by PricewaterhouseCoopers Limited, the Voucher Management Agency

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

RH-OBA recognises all receipts from the various sources when the event occurs, and the related cash has actually been received.

i) Transfers from the Exchequer

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

ii) External Assistance

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

*Reproductive Health - Output Based Approach Project
Reports and Financial Statements
For the financial year ended June 30, 2022*

iii) Other receipts

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

iv) Donations and grants

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

v) 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.

10.5 Recognition of payments

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

i) Compensation to employees

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

ii) Use of goods and services

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

iii) Acquisition of fixed assets

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

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

10.6 In-kind donations

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

10.7 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

10.8 Pending bills

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

10.9 Budget

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

10.10 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

*Reproductive Health – Output Based Approach Project
Reports and Financial Statements
For the financial year ended June 30, 2022*

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

10.11 Comparative figures

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

10.12 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.

**Reproductive Health - Output Based Approach Project
Reports and Financial Statements
For the financial year ended June 30, 2022**

9. Notes to the Financial Statements

i. Transfers from Government entities

During this financial year, we did not receive any funds from the Government of Kenya.

ii. Proceeds From Domestic and Foreign Grants

During the financial period to 30 June 2022, we did not receive grants from donors.

iii. Loan from External Development Partners

During the financial period to 30 June 2022, the project did not receive funding from development partners in form of loans.

iv. Miscellaneous receipts

	2021-2022		Total receipts Kshs	2020/2021 Total receipts Kshs	Cumulative to- date (from inception) Kshs
	Receipts controlled by the entity in Cash Kshs	Receipts controlled by third parties Kshs			
Voucher Sales	-	-	-	-	92,049,396
Interest Income	-	-	-	-	9,631,078
Foreign Exchange Gain	-	-	-	-	1,205,504
Total	-	-	-	-	102,885,977

*Reproductive Health - Output Based Approach Project
 Reports and Financial Statements
 For the financial year ended June 30, 2022*

Notes to the Financial Statements (Continued)

v. Compensation to Employees

	2021/2022			2020/2021 Total payments	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total payments		
	Kshs	Kshs	Kshs	Kshs	Kshs
-					
Basic wages of temporary employees	-	-	-	-	120,667,349
Consultants Pay	-	-	-	-	16,507,330
Total	-	-	-	-	137,174,679

Reproductive Health – Output Based Approach Project (RH-OBA)
Annual Report and Financial Statements for the financial year ended June 30, 2022

Notes to the Financial Statements (Continued)

vi. Purchase of Goods and Services

	2021/2022		2020/2021		Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	-	-	-	-	2,940,421,889
Communication, supplies and services	-	-	-	-	16,237,694
Domestic travel and subsistence	-	-	-	-	2,997,172
Foreign travel and subsistence	-	-	-	-	37,556
Printing, advertising, and information supplies	-	-	-	-	6,074,733
Rentals of produced assets	-	-	-	-	-
Training payments	-	-	-	-	54,865,549
Hospitality supplies and services	-	-	-	-	-
Insurance costs	-	-	-	-	694,768
Specialized materials and services	-	-	-	667,484	22,734,266
Other operating payments (bank charges)	31,277	-	31,277	36,509	8,414,611
Other operating payments - Refund to KfW	-	-	-	13,694,180	13,694,180
Routine maintenance – vehicles and other transport equipment	-	-	-	-	1,908,262
Routine maintenance- fuel	-	-	-	-	2,191,801
Exchange rate losses/gains (net)	27,822	-	27,822	(776,130)	(1,546,315)
Total	59,099	-	59,099	13,622,044	3,068,731,399

*Reproductive Health – Output Based Approach Project (RH-OBA)
Annual Report and Financial Statements for the financial year ended June 30, 2022*

vii. Acquisition of Non-Financial Assets

	Payments made in Cash		Payments made by third parties		Total payments		Total payments		Cumulative to-date
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.		
	2021-2022		2020-2021						
Purchase of vehicles & other transport equipment	-	-	-	-	-	-	-	12,449,407	
Hand-held gadgets - 200 pieces	-	-	-	-	-	-	-	35,522,694	
Hand-held gadgets - 334 pieces	-	-	-	-	-	-	-	19,963,180	
Hand-held gadgets - 55 pieces	-	-	-	-	-	-	-	3,719,570	
Server	-	-	-	-	-	-	-	331,923	
Total	-	-	-	-	-	-	-	71,986,774	

*Reproductive Health – Output Based Approach Project (RH-OBA)
Annual Report and Financial Statements for the financial year ended June 30, 2022*

Notes to the Financial Statements (Continued)

viii. Cash And Cash equivalents

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank accounts (Note 8.13A)	967,833	1,026,932
Cash in hand (Note 8. 13B)	-	-
Cash equivalents (short-term deposits) (Note 8.13C)	-	-
Total	<u>967,833</u>	<u>1,026,932</u>

RH-OBA has two operational project accounts spread within the project implementation area as listed below:

11. A Bank Accounts

Project Bank Accounts

Details	2021-2022	2020-2021
	Kshs	Kshs
Foreign Currency Accounts		
Standard Chartered Bank Euro Account [A/c No. 9306022985002]	815,980	862,119
Total Foreign Currency balances	815,980	862,119
Local Currency Accounts		
Standard Chartered Bank KShs Account [A/c No. 0106022985016]	151,853	164,813
Kenya Commercial Bank	-	-
Equity Bank KShs Account	-	-
Total local currency balances	151,853	164,813
Total bank account balances	967,833	1,026,932

Reproductive Health – Output Based Approach Project (RH-OBA)
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Notes to the Financial Statements (Continued)

ix. Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank accounts	967,833	1,026,932
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Outstanding imprests and advances	-	-
Total	967,833	1,026,932

Reproductive Health – Output Based Approach Project (RH-OBA)
Annual Report and Financial Statements for the financial year ended June 30, 2022

Notes to the Financial Statements (Continued)

Other Important Disclosures

1. Pending Accounts Payable

Following the arbitration on the legal suit by Beta Care Nursing Home, a decision was made to award the claimant the amounts stated below. These are to be paid to the VMA once the amounts are received from the donor.

No.	Cost Description	Amount (KES)
1	Claimant Legal Costs	390,000.00
2	Refund of the Tribunal Costs	333,130.00
3	Interest till 30/11/2021 @ 12%	633,693.04
4	PwC Legal Fees	614,800.00
5	Judgement	2,464,812.00
	TOTALS	4,436,435.04

These are the only accounts payable as at June 2022.

2. Court Cases

Due to on-going court cases, we provide below a list of estimated contingent liabilities that are being claimed by some of the hospitals involved in the OBA project.

Case File No.	Hospital	The Matter	Amount (KES)	Status of the court case
Civil Suit No. 494 of 2015 - Claim by Marura Nursing Home for Ksh. 10,188,233	Marura Nursing Home	The facility is disputing that the VMA has not settled claims amounting to Kshs. 4,823,265.	4,823,265	Currently going through court supervised mediation
N/A	Gender Violence Recovery Centre	The facility is disputing that the VMA has not settled claims amounting to Kshs. 6,951,877.	6,951,877	Dormant
	Total		11,775,142	

**Reproductive Health – Output Based Approach Project (RH-OBA)
Annual Report and Financial Statements for the financial year ended June 30, 2022**

10. Prior Year Auditor-General's Recommendations

RefNo	Issue / Observations from Auditor	Management comments	Focal Point Person to Resolve the Issue	Status:	Time frame:
1	<p>Late submission of the Financial Statements</p> <p>The financial statements for the year ended 30 June 2019 were submitted for audit on 11 November 2019, after more than one month of the statutory deadline of 30 September 2019. This is contrary to Section 81(4)(a) of the Public Finance Management Act, 2012 which requires accounting officers to submit financial statements to the Auditor-General within three months after the end of each financial year to which the accounts relates.</p> <p>Management was therefore in breach of the law.</p>	<p>During the financial year 2018/2019, the project had no operational activities. As such, the staff allocated to this project were engaged in other assignments. Further to this, the initial financial statements submitted were misplaced within the Ministry delaying the submission to the Principal Secretary.</p> <p>We shall appoint an officer to be the liaison link with the PwC team until the project comes to a complete close. This will avoid future delays in submission of the reports.</p>	N/A	Resolved	N/A
2	<p>Undrawn Balances at the end of the Project period</p> <p>As reported in the previous year, the Reproductive Health - Output Based Approach (RH-OBA) program was intended to contribute in reduction to both maternal and infant mortality rates by improving access to and</p>	<p>As per the RH-OBA financial statements for FY 2018/19, RH-OBA project achieved a 97% utilization.</p> <p>The project objectives were met as presented in the final project implementation report.</p> <p>The remaining 3% was not utilized because;</p> <p>1. An introduction of free maternity services by GoK which was effected in</p>	N/A	Resolved	N/A

**Reproductive Health – Output Based Approach Project (RH-OBA)
Annual Report and Financial Statements for the financial year ended June 30, 2022**

Ref No	Issue / Observations from Auditor	Management comments	Focal Point Person to Resolve the Issue	Status:	Time frame:
	<p>utilization of reproductive health services by the economically disadvantaged populations. As disclosed under the funding summary section of the annual report and financial statements, the project, (Phase I-IV) was expected to end in January 2018 with total available funding of Kshs.3,273,686,056 (EURO 30,200,000). However, a review of the annual report and financial statements for the year ended 30 June 2019, reflect undrawn balances of Kshs.122,746,139 (EURO 1,055,376) and cash and cash equivalent balance of Kshs.14,506,635 as at 30 June 2019 which is likely to be refunded to the donor as no project extension is in place. Although management explained the reduction on reimbursable amounts as due to GOK funding on free maternity, there was need to expand the area of coverage so as to utilize the grant and maximize the benefits. In the circumstances, the primary objective</p>	<p>2012. This led to the reimbursement amounts to the facilities to be reduced e.g. normal delivery from Kshs 4,000 to Kshs 1,500. Consequently, this led to the project withdrawing less than what was expected within the project life and;</p> <p>2. The Ministry of Health had planned to increase the number of districts in the 4th phase of implementation from 5 to 8 but this was not effected due to the free maternity services offered across the country by GoK.</p>			

**Reproductive Health – Output Based Approach Project (RH-OBA)
Annual Report and Financial Statements for the financial year ended June 30, 2022**

Ref No	Issue / Observations from Auditor	Management comments	Focal Point Person to Resolve the Issue	Status:	Time frame:
	of reduction of both maternal and infant mortality rates and subsequent value for money for the program may not have been fully achieved in light of undrawn and unutilized funds				



Principal Secretary
(Ministry of Health)



Project Director (Coordinator)
Simon Mutinda

04/10/2022

*Reproductive Health – Output Based Approach Project (RH-OBA)
Reports and Financial Statements For the financial year ended June 30, 2022*

Annex 1: Other Support Documents

- i. Bank Reconciliations statement as at 30th June 2022
- ii. Special Deposit Account(s) reconciliation statement(s)
- iii. GOK IFMIS comparison Trial Balance