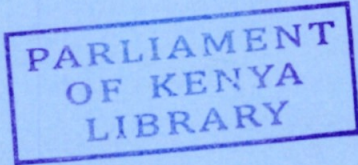


REPUBLIC OF KENYA



# REPORT




OF

# THE AUDITOR-GENERAL

ON

# KENYA NATIONAL PUBLIC HEALTH INSTITUTE OF KENYA

FOR THE YEAR ENDED  
30 JUNE, 2025

 <b>THE NATIONAL ASSEMBLY PAPERS LAID</b>	
DATE: 26 FEB 2026	
DAY: THUR	
TABLED BY:	DEPUTY MAJORITY WHIP
CLERK-AT-THE-TABLE:	V. WAMBUI

OFFICE OF THE AUDITOR GENERAL  
P.O. Box 30084 - 00100, NAIROBI  
RECORDS OFFICE

11 DEC 2025

*Revised 30<sup>th</sup> June 2025*

RECEIVED



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**KENYA NATIONAL PUBLIC HEALTH INSTITUTE**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**30<sup>TH</sup> JUNE 2025**

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

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**1. Acronyms and Definition of Key Terms**

**A: Acronyms**

CEO	Chief Executive Officer
KNPHI	Kenya National Public Health Institute
DG	Director General
HPTs	Health Products and Technologies
CBK	Central Bank of Kenya
ICPAK	Institute of Certified Public Accountants of Kenya
IHR	International Health Regulations
IPSAS	International Public Sector Accounting Standards
KEMSA	Kenya Medical Supplies Agency
KEPROBA	Kenya Export Promotion and Branding Agency
MD	Managing Director
NDC	National Defence College
NT	National Treasury
NTDs	Neglected Tropical Diseases
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
OSHA	Occupational Safety and Health Act of 2007
PHEs	Public Health Events
PFM	Public Finance Management
PoE	Point of Entry
PPE	Property Plant & Equipment
PSASB	Public Sector Accounting Standards Board
RCCE	Risk Communication and Community Engagement
SAGAs	Semi-Autonomous Government Agencies
SC	State Corporations
WB	World Bank

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**B: Definition of Key Terms**

**Fiduciary Management-** Members of Management directly entrusted with the responsibility of financial resources of the organization.

**Comparative Year-** Means the prior period.

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**2. Key KNPHI Information and Management**

**(a) Background information**

The Kenya National Public Health Institute (KNPHI) was established, under the state corporations Act cap 446, through a presidential executive order published as legal notice No. 14 in the Kenya Gazette 21 January 2022. The institute strengthens and promotes public health issues by consolidating the management and coordination of key activities in prevention, early detection and response of public health emergencies and events of concern.

**(b) Principal Activities**

NPHI was established primarily to ensure national health security through strengthening and promoting public health issues by consolidating the management and coordination of key activities in prevention, and early detection of public health emergencies and events of concern. and;

To enhance and safeguard lives by defending against existing and emerging public health threats, through vigilant surveillance, evidence-based scientific innovations, and nurturing proficient, adaptable public health systems. These are elaborated in the Legal Notice No. 14 of 21<sup>st</sup> January, 2022 section 5 as:

- (a) establish mechanisms to facilitate quick detection of outbreaks and emergencies ;
- (b) build appropriate response capacity to outbreaks and emergencies at the national, county, sub-county and community levels;
- (c) facilitate appropriate laboratory capacity to detect and confirm conditions of concern for each level of the public health system;
- (d) establish Emergency Operation Centres to coordinate information and resources for emergency response
- (e) manage critical public health functions during non- emergency times;
- (f) conduct surveillance for priority conditions through data collection, analyses, interpretation and monitoring the implementation of public health policies and recommendations;
- (g) develop and disseminate key messages to the public in response to public health events;
- (h) conduct vulnerability and risk assessment, and mitigate various health-threatening issues in

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collaboration with non- health entities including Ministries responsible for matters relating to environmental health, animal health, and trade; academic institutions and non-governmental organizations;

(i) facilitate capacity building for the public health professionals through the identification of capacity gaps and the development of relevant training programs, in collaboration with universities and other training institutions;

(j) conduct monitoring and evaluation projects and research to identify ways to improve the public health system, including emergency response and surveillance, and to prevent public health problems from occurring including by conducting research as part of an outbreak investigation;

(k) identify the highest priority public health research questions and ensure these are addressed in collaboration with the Ministry of Health and internal and external partners

(l) ensure research results are used to inform policy development, program decisions, resource prioritization and service delivery;

(m) support operational research on new research methodology and use of innovative technologies for improving public health; and

(n) such other functions as the Board, with the approval of the Cabinet Secretary, may determine.

**Mission**

To enhance and safeguard lives by defending against existing and emerging public health threats, through vigilant surveillance, evidence-based scientific innovations, and nurturing proficient, adaptable public health systems.

**Vision**

**“Alert today, alive tomorrow”**

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**(c) Key Management**

The day-to-day management is under the following key organs:

No.	Designation	Name
1.	Board of Directors/ Council/ Management etc;	Mr. Paul Kariuki Prof. Omu Anzala Dr. Kunal Gohil Dr. George K. Ng'ang'a CPA Simon Kiriiba Counsel Elizabeth Mutsoli Dr. Bashir Isaak
2.	Accounting officer	Dr.Kamene Kimenye
3.	Head of Finance	Winnie Kibe
4.	Company Secretary	Edith Torome

**(d) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2025 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	DG	Dr Kamene Kimenye
2.	Head of Corporate Services	Edith Torome
3.	Head of Finance	Winnie Kibe
4.	Head of Procurement	Jane Chesang

**Key KNPHI Information and Management (continued)**

**(e) Fiduciary Oversight Arrangements**

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The primary organ responsible for fiduciary oversight arrangements is the Board of Directors. Other Government bodies and agencies also provide oversight. The Board exercised this oversight through its Committees. These were the Policy, Strategy and Planning Committee; Finance, Human, Resource and Administration Committee and the Audit, Risk & Compliance Committee.

**Finance, Human, Resource and Administration Committee**

The primary responsibility of the Finance, human resource and Administration Committee is to oversee the financial, human resource, legal and information, communication and technology advancement of the Board. The Committee reviews quarterly financial, human resource, supply chain, and information, communication and technology reports, and makes recommendations to the Council on ways of raising and utilizing funds and establishment of systems and procedures for efficient financial management. It further advises the Council on Human Resource, ICT, Legal, Communication and Supply Chain policies and guidelines.

**Policy, Strategy and Planning Committee**

The Board committee oversees Policy direction, oversees strategy and planning for KNPHI.

**Risk & Compliance Committee**

The Risk and Audit Committee's scope includes risk management, as well as compliance with the regulatory requirements. It broadly oversees the Institute's standards of integrity and behaviour, reporting of financial information and internal control systems as guided by the *Mwongozo code of governance*.

The parent Ministry, MOH continued to play a fiduciary oversight role through approval of financial plans and budgets funded by both Donor and the exchequer.

**(f) KNPHI Headquarters:**  
P.O. Box 31-00202

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Afya Annex Building, Kenyatta National Hospital Grounds,  
Hospital Road,  
Nairobi, KENYA.

**(g) KNPHI Contacts**

Telephone: (254) 718777000

E-mail: [directorgeneral.knphi@gmail.com](mailto:directorgeneral.knphi@gmail.com)

Website: <https://nphi.go.ke>;

**(h) KNPHI Bankers**

**(i) Kenya Commercial Bank**

Prestige Plaza

P.O. Box 60000

City Square 00200

**NAIROBI, KENYA**

**1. Other Banks (state other bankers as appropriate)**

Stanbic Bank

Upperhill Medical Centre

P.O Box 30550

Nairobi Kenya

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**Key KNPHI Information and Management (continued)**

**(j) Independent Auditor**


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

**(k) Principal Legal Adviser**


The Attorney General  
State Law Office and Department of Justice  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya.


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**3. The Board of Directors**

Ref	Board of Directors	Details
1.	 <p><b>Mr. Paul Ndung'u Kariuki</b></p>	<p><b>Board Chairman</b></p> <p>A seasoned healthcare industry and business leader, Mr. Paul Ndung'u Kariuki brings over 13 years of strategic leadership and sectoral expertise to the Kenya National Public Health Institute as Chairman of the Board of Directors. With a strong background in biomedical sciences and an MBA in Marketing, he possesses deep operational understanding of hospital systems, medical devices, and healthcare delivery across public, private, faith-based, and NGO sectors. His experience in ethical governance, stakeholder engagement, and managerial excellence aligns with KNPHI's mandate of strengthening national public health systems, where he contributes strategic oversight, industry insight, and a strong commitment to public service and institutional accountability.</p>
2.	 <p><b>Prof. Omu Anzala</b></p>	<p><b>Independent Member</b></p> <p>A distinguished professor in Medical Microbiology and Immunology, Dr Omu Anzala, (born on 9th September 1959) contributes to advancements in infectious disease research and immunisation strategies. His commitment to public health aligns his expertise with the National Public Health Institute's mission, aiming to foster innovative solutions and education to enhance community well-being and resilience against infectious threats. He chairs the Policy, Strategy and Planning Committee.</p>

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3.	 <b>Dr. Kunal Gohil</b>	<p><b>Independent Member</b></p> <p>A seasoned pharmacist with a profound commitment to public health. Dr Kunal Gohil,(born on 14th May 1986) aspires to contribute his expertise to the National Public Health Institute, ensuring the optimal integration of pharmaceutical practices for the enhancement of public health outcomes and well-being. He chairs the Finance, Human Resource and Administrative committee.</p>
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Ref	Board of Directors	Details
4.	 <b>Dr. Kiguta Ng'ang'a</b>	<p><b>PS Ministry of Defence Representative</b></p> <p>A seasoned Medical Specialist proficient in Healthcare Information Technology, Clinical Research, and Laparoscopic Surgery. With a background in Medical Education and a degree from the Graduate Institute of International and Development Studies, Dr Kiguta Ng'ang'a, brings a diverse skill set that aligns with the National Public Health Institute's goals, enhancing healthcare practices and research initiatives.</p>
5.	 <b>Mr. Simon Kiiriba</b>	<p><b>PS The National Treasury and Economic Planning Representative</b></p> <p>A finance expert with an MBA from Kenya Methodist University and extensive experience in public finance. Mr Simon Kiiriba (born on 6th February 1984) has led financial operations in Meru Central District, Embu County, Murangá County and Nairobi County, overseeing key projects and decentralizing NG-CDF funds. He currently heads the Parliamentary Liaison Office at the National Treasury &amp; Economic Planning, contributing valuable financial acumen to parliamentary audit committees. His diverse educational and professional background positions him well to contribute effectively to the initiatives of the National Public Health Institute, ensuring sound financial management for public health programs.</p>


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6.	 <p><b>Counsel Elizabeth Mutsoli</b></p>	<p><b>Office of The Attorney General. Representative</b></p> <p>As an Advocate of the High Court of Kenya with a background in law from the University of Wolverhampton and criminal justice from Texas Woman's University, Counsel Elizabeth Mutsoli, (born on 9th April 1972) brings a diverse skill set to support the National Public Health Institute, complemented by accreditation as a mediator, fostering effective resolution strategies.</p>
7.	 <p><b>Dr. Bashir Isaak</b></p>	<p><b>PS State Department of Public Health and Professional Standards representative</b></p> <p>Dr. Bashir Isaak (born 10th April 1970) Is a specialised medical doctor working in the ministry of Health as the Head of Department of Family Health four Divisions. Is an Obstetrics/Gynaecology doctor, Public Health and development Practitioner. He has been trained at Kenya School of Government for Strategic Leadership Development Program (SLDP No 48) and obtained a fellowship in leadership in Maternal and RH from Tulane University School of public health and tropical Medicine Louisiana, USA. He acquired training in public health in complex emergencies from Columbia University. He chairs the Risk, Audit and Compliance committee.</p>

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8.	 <p><b>Dr. Kamene Kimenye, “ndc” (K) Ag. Director General.</b></p>	<p><b>Dr. Kamene Kimenye</b> ( born on 8th May 1979) is a medical doctor, public health consultant, and strategic leader currently, serving as the Director general NHPI. She holds an MPH, MBA, and MA (International Studies), Project Management, Epidemiology and Operations Research. She previously served as the Ag Head Directorate of Public Health, Head of the legislation division, and Head of the National Tuberculosis Leprosy and Lung Disease Program in the Ministry. She has managed diplomatic relations as part of the Kenyan government’s COVID-19 travel relations, negotiated various grants for Kenya and served in humanitarian health services with UNHCR and IOM amongst other accomplishments.</p>
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9.	 <p><b>Counsel Edith Torome</b></p>	<p><b>Ag. Corporation Secretary</b></p> <p><b>Edith Torome</b> is a distinguished senior counsel and a certified public secretary in good standing. As the Chief State Counsel at the Ministry of Health, she leads a team of Attorneys, oversees legal strategy and ensures compliance with the law by the Ministry and State Agencies. Edith has played a crucial role in shaping state legal policies and legislations. She has been the lead in the legal reforms within the health sector and in particular the Universal Health Coverage (UHC) legal reforms. She has served in several ministries as a Counsel representing the Office of the Attorney General. She is also a member of the institute of chartered secretary.</p>
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**4. Key Management Team**

Ref	Board of Directors	Details
1.	 <p><b>Dr. Kamene Kimenye, “ndc” (K)</b>  <b>Ag. Director General.</b></p>	<p><b>Dr. Kamene Kimenye</b> is a medical doctor, public health consultant, and strategic leader currently, serving as the Director general NHPI. She holds an MPH, MBA, and MA (International Studies), Project Management, Epidemiology and Operations Research. She previously served as the Ag Head Directorate of Public Health, Head of the legislation division, and Head of the National Tuberculosis Leprosy and Lung Disease Program in the Ministry. She has managed diplomatic relations as part of the Kenyan government’s COVID-19 travel relations, negotiated various grants for Kenya and served in humanitarian health services with UNHCR and IOM amongst other accomplishments.</p>
2.	 <p><b>Dr. Victoria Kanana Kimonye</b>  Ag. Director, Public Health Emergency Preparedness and Response</p>	<p>Dr. Victoria Kanana is a Public Health Specialist (MPH- Royal Tropical Institute of Netherlands KIT) and a Medical Doctor (MBCbB- University of Nairobi). Over 12 years work experience at both County (terminating as Chief officer for Health) and National level, currently at the National Public Health Institute, heading Public Health Emergency Response and Global Health Security. Health Cluster Coordinator trainer, through the W.H.O AvoHC Surge network of public health professionals, supporting the training of AvoHC Surge personnel in the African region. International Health Regulations (IHR) expert.</p>


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<p>3.</p>	 <p><b>Dr. Leonard King'wara</b></p> <p>Ag. Director Biomedical Testing and Analytical Services</p>	<p>Dr. Leonard King'wara holds a BSc, Biochemistry, MPH (Epidemiology and Population Health) and PhD in Medical Microbiology. He is a member of the technical working group for the WHO's HIV drug resistance laboratory network and serve as the technical lead for the project stellar, which is funded by the Global Fund with the main objective to enhance access to diagnostic services, promote lab-based surveillance, and facilitate data management. He also has extensive experience in medical research (KEMRI and NASCOP). He is the principal investigator for a grant that funds antimicrobial resistance (AMR) whole genome sequencing for SeqAfrica.</p>
<p>4.</p>	 <p><b>Dr. Fredrick Ouma</b></p> <p>Ag. Director Public Health Research and Informatics.</p>	<p>Dr Fredrick Ouma is Kenya's first pharmacist to graduate from the Field Epidemiology and Laboratory Training Program (FELTP). Previously, he was the pioneer lead for the NPHI's National Strategic Stockpiles and Product Safety, the technical advisor to the Director of Public Health and Sanitation, an epidemiologist at the National Malaria Control Program, and an assistant director of pharmaceutical services at the sub-national level. He has been involved in the development and validation of several national and continental strategic documents, including the Africa CDC's Continental Knowledge Management Framework, Research Prioritization Strategy, and Climate and Health Strategy. He has additional certifications in Global Health Research, Leadership and Management in Global Health, and Emergency Preparedness and Response, among others</p>

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<p>5.</p>	 <p><b>Dr. Isabella Ayagah</b></p> <p>Ag. Director, Biosafety, Biosecurity and Sample Repository</p>	<p>Dr. Isabella Ayagah has 18 years working experience with Global Health Affairs, Diplomacy and Health Security. She is a trained Dental Surgeon with an MSc in International Cooperation and Humanitarian Aid. She helped establish the Global Health Security Office in the Ministry of Health as well as Africa CDC Eastern African Regional Collaborating Centre (RCC). She has also coordinated multiple bilateral and multilateral collaborations in the health sector. She is currently leading Biosafety Biosecurity and Sample Repository in the KNPPI.</p>
<p>6.</p>	 <p><b>George Giathi Kamau</b></p> <p>Ag. Director, Strategy, Planning, Partnership and Grants Management</p>	<p>George G. Kamau holds a Msc in Field Epidemiology and Laboratory Training Program (FELTP, Moi University) and a Bsc in Medical Laboratory sciences from Mount Kenya University. He has over 16 years experience as a Laboratory Specialist and worked in National TB reference Laboratory for 5 years as molecular scientist and is now an Epidemiologist with extensive experience in the Ministry of Health's :Rapid Response Teams for all disease outbreaks and response. He actively participated in the Covid 19 response. He has also participated in various researches.</p>

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<p><b>Counsel Edith Torome</b></p>  <p>Ag. Corporation Secretary</p>	<p><b>Edith Torome</b> is a distinguished senior counsel and a certified public secretary in good standing. As the Chief State Counsel at the Ministry of Health, she leads a team of Attorneys, oversees legal strategy and ensures compliance with the law by the Ministry and State Agencies. Edith has played a crucial role in shaping state legal policies and legislations. She has been the lead in the legal reforms within the health sector and in particular the Universal Health Coverage (UHC) legal reforms. She has served in several ministries as a Counsel representing the Office of the Attorney General</p>
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**5. Chairman's Statement**

The fiscal year 2024-2025 marked a period of rapid operationalization of the KNPHI as the government agency tasked with Kenya's health security. Through the concerted effort of the Board of Directors and the support of the management and the Ministry of Health, the Institute has achieved remarkable growth milestones, thanks to extensive consultation and collaboration with line ministries, departments, agencies (MDAs), counties, partners and other stakeholders.

During the year, we developed key policy and strategic instruments, including the finalisation and submission of the Human Resource (HR) instruments and the finalization of the KNPHI strategic plan. To facilitate transition and operationalize the Institute, the Head of Public Service established a multi-agency taskforce. Subsequently, staff and assets were vested by the Ministry of Health to the KNPHI and transitioned staff given an opportunity to opt in or out of the Institute according to the law. This was crowned by the official launch of the Institute during a ceremony presided over by the Cabinet Secretary for Health and graced by representatives from various line ministries, the Council of Governors, Parliament, other state corporations, partner organizations, and other stakeholders.

In addition to the activities geared towards operationalising the Institute, several technical activities have been undertaken. These included activities aiming to enhance preparedness for response to public health emergencies (PHEs); enhance stockpiles for emergency response; integrate and strengthen a cohesive PHE early warning predictions system; enhance timely and effective response to PHEs; prompt detection of all PHEs; strengthen mortality surveillance; reduce the burden of neglected tropical diseases, vector-borne and zoonotic diseases; strengthen research and evidence based policy development to enhance public health decision making; enhance emergency risk communication and community engagement activities for PHEs; strengthen biosafety and biosecurity measures; expand and strengthen institutional capacity at KNPHI; and strengthen the capacity of essential public health workforce for prevention, detection and response to PHEs. All these are geared towards achieving our strategic goal of health security for the country.

The main challenges faced by this recently established state corporation are associated with delineating mandates from already existing and established frameworks and structures, requiring continuous engagement and consultations. Another weighty matter is the limited budgetary allocation that is inadequate for the Institute's core operations. Similarly, the Institute has yet to be allocated

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office space and continues to operate in a temporary location without offices for its management and staff. These challenges pose serious performance challenges and the inherent risks.

The KNPHI Board is hopeful that the approval of the Institute's HR instruments and organizational structure and the full delineation of core functions such as disease surveillance, emergency response, and national laboratory services will enable KNPHI to excel in attaining its vision. We equally look forward to forge stronger partnerships locally, regionally and globally for resource mobilisation and technical cooperation towards our national and global health security.

Finally, I wish to commend the board members for their commitment and efforts towards ensuring the Institute's success working under difficult circumstances supporting the management during this period of operationalization.



**Mr. Paul Ndung'u Kariuki**

**Board Chairman, KNPHI**

**Kenya National Public Health Institute**  
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**6. Report of the Chief Executive Officer**

The Kenya National Public Health Institute (KNPHI) was established under the state corporation Act CAP 466 through Legal Notice No. 14, on 21st January 2022, following several years of preparation and enhanced by the COVID-19 pandemic. The KNPHI was established to consolidate and coordinate key activities in public health, including prevention and early detection of public health emergencies and events of concern for improved national health security.

The KNPHI is mandated to strengthen and promote public health issues by providing a centralized platform for managing and responding to outbreaks and emergencies at various levels, from national to community. KNPHI will also focus on laboratory capacity, strengthen the Emergency Operation Centres, and manage critical public health functions. The creation of the KNPHI provides a platform to centralize coordination of health events in Kenya, that allows the country to mobilize and manage resources for Public Health needs, strengthen the diagnostic capacity for laboratory detection of infectious agents, and coordinate the development of appropriate human resource capacities meant to build a critical mass of experts in the field of Public Health.

The Kenya National Public Health Institute has made significant strides towards full operationalization following the appointment of the Board, staff sensitization, and appointment of the Ag. Director General. During the fiscal year 2024-2025 much effort was put towards the operationalization of the NPHI with great support from the Board and the Ministry of Health. The following are the achievements since July 2024 when staff were posted to the NPHI:

1. Final Strategic plan: The NPHI Technical Working Group successfully developed the Strategic Plan 2023–2027, which underwent internal and external validation. These validation processes provided valuable feedback and constructive input that significantly improved the quality of the document. The finalized strategic plan now serves as a key framework for guiding public health initiatives and resource allocation, with all feedback from the validation phase fully addressed.
2. KNPHI, in collaboration with the Ministry of Health, convened a five-day sensitization and coordination meeting with County Executive Committee Members (CECMs) and County Directors of Health (CDHs). The meeting aimed to strengthen collaboration between national and county governments in advancing public health security. Key priorities included emergency preparedness, support for the NPHI Bill, alignment with KNPHI's strategic

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direction, and enhancing Joint External Evaluation (JEE) capacities under IHR 2005. The forum concluded with a strong call for sustained national-county engagement, equitable resourcing, and KNPHI-led coordination to build a resilient, unified public health system.

3. Induction of the Board and management on National Health Security by National Defence College (NDC): Training at the National Defence College in Kenya on National Security Awareness in Public Health Practice equipped the board and staff with comprehensive knowledge and strategic thinking skills essential for safeguarding the nation's security interests. The program emphasized understanding and responding to contemporary security challenges, fostering inter-agency cooperation, and developing leadership capabilities crucial for effective national defense planning and implementation. Participants engaged in scenario-based exercises, policy analysis, and strategic planning workshops to enhance their ability to contribute to national security policy formulation and implementation.
4. Risk of declining global health funding landscape and need for increased domestic financing of national health security: A high-level stakeholder meeting to align partners with its strategic vision was held. The key outcomes included endorsement of the 2023–2027 Strategic Plan, reaffirmation of KNPHI's mandate under Legal Notice No. 14 of 2022, and agreement on priority actions: adoption of One Health, implementing a unified MEAL framework, enhancing community engagement, and exploring public-private financing. Stakeholders acknowledged progress such as rapid response capacity and international collaboration while noting persistent challenges, including funding gaps and lack of a surge workforce. The meeting concluded with a strong call for coordinated, multisectoral support to strengthen national public health systems.
5. Threat of Current disease outbreak situations in the country and outlook /mitigating factors: KNPHI is critical in leadership and coordination role in managing ongoing infectious disease outbreaks and management of Public Health events. The Institute leads national surveillance, rapid response, risk communication, and deployment of RRTs in collaboration with counties and partners. It has activated emergency operations structures, strengthened laboratory surveillance integration, and applied the One Health approach to address zoonotic and vector-borne threats. Mitigation is supported by enhanced county capacity, functional Public Health Emergency Operation Centers (PHEOC), trained field epidemiologists, and strong technical partnerships. KNPHI remains the central coordinating body for a resilient, responsive national public health system.

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6. Technically, KNPHI led several public health initiatives, including enhancing preparedness for public health emergencies, building national stockpiles, strengthening early warning systems, improving mortality surveillance, and advancing efforts in neglected tropical diseases, zoonoses, and vector-borne illnesses. Investments were also made in biosafety and biosecurity, risk communication, and community engagement. These initiatives directly contribute to the strategic goal of national health security.

.....  .....

**Dr. Kamene Kimenye 'ndc' (K)**

**Ag. DIRECTOR GENERAL**

**Kenya National Public Health Institute (KNPHI)**

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**7. Statement of Performance against Predetermined Objectives for FY 2024/2025**

Section 81 Subsection 2 (f) of the Public Finance Management Act, 2012 requires the accounting officer to include in the financial statement, a statement of the national government KNPHI's performance against predetermined objectives.

The National Public Health Institute has strategic pillars/ themes/issues and objectives within the current Strategic Plan for the FY 2024/2025-1. These strategic pillars/ themes/ issues are as follows:

1. Enhance preparedness for response to Public Health Emergencies (PHE)
2. Enhance Health Products and Technologies (HPT) stockpiles for emergency response
3. Integrate and strengthen a cohesive PHE early warning predictions system
4. Enhance timely and effective response to PHEs
5. Detect all public health events in a timely manner
6. Strengthen mortality surveillance
7. Reduce the burden of Neglected Tropical Diseases (NTDs), vector-borne and zoonotic diseases
8. Strengthen research and evidence based policy development to enhance public health decision making
9. Enhance emergency Risk Communication and Community Engagement (RCCE) activities for emergency preparedness and response to public health events
10. Strengthen biosafety and biosecurity measures for human, animal and environmental health
11. Expand and strengthen institutional capacity at Kenya-NPHI
12. Strengthen the capacity of essential public health workforce for prevention, detection and response to PHEs

The KNPHI develops its annual work plans based on the above pillars/Themes/Issues. Assessment of the Board's performance against its annual work plan is done on a quarterly basis. The KNPHI achieved its performance targets set for the FY 2024/2025 period for its strategic pillars, as indicated in the table below:

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Strategic Pillar	Objective	Achievements
1.	Enhance preparedness for response to PHEs	<ol style="list-style-type: none"> <li>1. Developed the Rift Valley Fever, Viral Hemorrhagic Fever, March-April-May rainfall contingency plans.</li> <li>2. Coordinated the national Joint External Evaluation</li> <li>3. Conducted the Points of Entry (POE) IHR assessments for 10 major POE's</li> <li>4. Coordinated the Intra-Action reviews for Mpox and Cholera and After-action reviews for Anthrax</li> <li>5. Participated in a Functional VHF Simulation exercise for National rapid Responders</li> </ol>
2.	Enhance HPT stockpiles for emergency response	<ol style="list-style-type: none"> <li>1 Supported MAM rains HPT stockpiling: planning, facility assessments, and emergency commodity distribution.</li> <li>2 Contributed to development of the KNPHI Strategic Plan, annual workplan, and MTEFF.</li> <li>3 Engaged in national preparedness planning for high-risk viral diseases (Ebola, Marburg).</li> </ol>
3.	Integrate and strengthen a cohesive PHE early warning predictions system	<ol style="list-style-type: none"> <li>1. Participated in the development and implementation of the All Diseases Outbreak Module (ADAM) platform -incorporating animal health surveillance aspects</li> <li>2. Developed the digitized traveller Health Surveillance forms for the Points of Entry.</li> </ol>
4.	Enhance timely and effective response to PHEs	<ol style="list-style-type: none"> <li>1. Established 4 County Emergency Operation Centre's (EOC's)- Kakamega, Lamu, Meru, West Pokot</li> <li>2. Coordinated the response to Public Health emergencies: Mpox in 22 counties, Cholera in 7 counties, Chikungunya in Mombasa County</li> </ol>

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5.	Detect all public health events in a timely manner	1. Conducted an Ebola simulation exercise to strengthen health workers' capacity in early detection, IPC practices, case management, and coordinated response to viral haemorrhagic fevers.
6.	Strengthen mortality surveillance	1. An active multi-sectoral TWG has been established. 2. A collaborative framework is being developed. 3. An implementation plan for integrated mortality data collection has been completed through the SRS planning project.
7	Reduce the burden of NTDS, vector-borne and zoonotic diseases	<ol style="list-style-type: none"> <li>1. Developed the Human Brucellosis Testing Policy Brief</li> <li>2. Reviewed and Finalized Anthrax Surveillance &amp; Case Management Guidelines</li> <li>3. Supported the Finalization and Launch of 4 County One Health Strategic Plans- Isiolo, Kakamega, Tharaka Niithi, Marsabit</li> <li>4. Trained &amp; Supported the establishment of 7 County One Health Units-Nandi, Taita Taveta, Wajir, Garissa, Lamu, Siaya, Busia</li> </ol>
8	Strengthen research and evidence based policy development to enhance public health decision making	<ol style="list-style-type: none"> <li>1. Secured support from Africa CDC for research agenda setting and knowledge management</li> <li>2. Began a 10-week training of 15 staff on data analysis using R software, courtesy of a full scholarship by Applied Epi.</li> <li>3. Secured funding for a project on disability mainstreaming in public health response in collaboration with the UK Public Health Rapid Support Team, African Institute for Health and Development, the National Council for Persons With Disability, and other stakeholders</li> <li>4. Secured a small grant for research on dengue surveillance capabilities in collaboration with the UK Public Health Rapid Support Team.</li> </ol>

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		<ol style="list-style-type: none"> <li>5. Secured funding for a project for accelerating the health equity impact of prevention &amp; control interventions for infectious diseases.</li> <li>6. Spearheaded the development of an initiative to understand social determinants of health among migrant populations, in collaboration with the University of Chicago.</li> <li>7. Developing several other concepts that include the generation of policy briefs.</li> </ol>
9	Enhance emergency RCCE activities for emergency preparedness and response to public health events	<ol style="list-style-type: none"> <li>1. Developed Anthrax IEC &amp; Key Messages</li> </ol>
10.	Strengthen biosafety and biosecurity measures for human, animal and environmental health	<ol style="list-style-type: none"> <li>1 Stakeholder Mapping</li> <li>2 Workplan and tracker development</li> </ol>
11.	Expand and strengthen institutional capacity at Kenya-NPHI	<ol style="list-style-type: none"> <li>1. A Multi-Agency Taskforce was established by the Government to fast-track the operationalization of the Institute.</li> <li>2. A total of 456 officers serving across 13 technical divisions in the parent Ministry were mapped for transition and formally vested into the Institute by the Cabinet Secretary for Health.</li> <li>3. 371 officers formally accepted the offer of appointment to the Institute.</li> </ol>

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		4. KNPHI was officially launched on 10 <sup>th</sup> March 2025 by the Cabinet Secretary, marking the official transition.
12.	Strengthen the capacity of essential public health workforce for prevention, detection and response to PHEs	<ol style="list-style-type: none"> <li>1. Implemented the Public health Emergency Management (PHEM) Training for 40 National and County participants</li> <li>2. Twelve (12) Advance level residents (Master of Science Field epidemiology graduated.</li> <li>3. Fifty (50) trainees of Intermediate level Field Epidemiology training completed.</li> </ol>

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**8. Corporate Governance Statement**

The appointment and composition of the Board adheres to the State Corporations Act, Legal Notice No. 14 of 2022 and Mwongozo, the Code of Governance for State Corporations, thereby promoting good governance practices. The Chairperson and Board members were appointed by the President and the Cabinet Secretary for Health, respectively, and by notice published in the Kenya Gazette in accordance with the law. All the appointees met the eligibility criteria. The removal of directors is effected through formal revocation by the respective appointing authority.

The Board consistently comprised 8 members drawn from diverse professional backgrounds, including public health, law, finance, academia, and national security, ensuring a multidisciplinary approach to governance. The membership reflects gender and regional diversity, in line with constitutional and policy requirements.

The Board Charter is currently under development and is expected to be formally adopted upon its completion, to strengthen governance structures. In the interim, the Board operates in accordance with the sample charter provided under Mwongozo.

*i. Roles and functions of the board*

The functions of the Board of Directors include providing strategic leadership, oversight and policy direction and are stipulated in Paragraph 9 of the KNPHI Order as follows:

- (a) Manage, supervise and administer the assets of the Institute in such a manner as best promotes the purpose for which the Institute is established;
- (b) Recruit the Director-General of the Institute and other staff on such terms and conditions as may be approved by the relevant government organs;
- (c) Establish operational and administrative units for the effective functioning of the Institute;
- (d) Determine the provisions to be made for capital, and recurrent expenditure and for reserves of the Institute;
- (e) Receive any grants, gifts, donations or endowments on behalf of the Institute and make legitimate disbursements therefrom;
- (f) Enter into association with such other bodies or organisations locally and internationally as the Board may consider desirable or appropriate and in furtherance of the purpose for which the Institute is established;
- (g) Open a banking account or bank accounts for the funds of the Institute; and

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(h) Perform any other function that enhances or adds value to the proper performance of the functions of the Institute.

*ii. Induction, training, and development*

The Board members attended two sessions on *Mwongozo Induction for Boards of State Corporations and University Councils* held from 9th to 11th December 2024 and 27th to 29th March 2025 in Naivasha. These sessions were facilitated by the State Corporations Advisory Committee in collaboration with the Institute of Certified Secretaries to familiarize the Board with their responsibilities, board practices and principles of corporate governance.

The Board also participated in a five-day training on National Security Awareness in Public Health Practice, held from 30th September to 4th October 2024 at the International Peace Support Training Centre. This training was conducted by the National Defence University – Kenya (NDU-K) and aimed at enhancing understanding of the intersection between public health and national security.

All the directors are current with their continuous professional development requirements for their respective professional bodies

*iii. Board and members' performance*

The performance of the Board and its individual members is assessed in accordance with the *Mwongozo* Code of Governance for State Corporations, which provides for annual evaluations to ensure accountability, strategic focus, and effective oversight.

Board evaluation for the FY 2024/2025 was conducted on 9th August 2024 by the State Corporations Advisory Committee through self-assessment and peer review. The evaluation report noted that the Board demonstrated commitment to its mandate. Members have actively participated in meetings, contributed to committee work, and supported institutional development initiatives.

Board evaluation for the reporting period is scheduled to be conducted in the first quarter of the FY 2025/2026.

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*iv. Number of Board meetings held and the attendance to those meetings by members*

The Board adhered to the established guidelines on the conduct and frequency of Board meetings, including the permitted number of meetings per financial year. A total of six Board meetings were held during the reporting period, as outlined below:

The 1st Meeting was held on 9th August 2024. All 8 members were in attendance.

The 2nd Meeting was held on 30th August 2024. All 8 members were present.

The 3rd Meeting was held on 25th November 2024. Attended by 5 members: Dr. David Ndegwa, Counsel Elizabeth Mutsoli, CPA Simon Kiriiba, Prof. Omu Anzala, and Dr. Kamene Kimenye. Apology was recorded for Dr. Kunal Gohil, Dr. Issak Bashir and Maj. Dr. G. K. Ng'ang'a.

The 4th (Special) Meeting was held on 24th January 2025. All 8 members were in attendance.

The 5th Meeting was held on 10th March 2025. 7 members were present save for Dr. Kunal Gohil, whose apology was formally recorded by the Chairperson.

The 6th Meeting was held on 9th May 2025. Attended by 6 members: Dr. David N. Ndegwa, Counsel Elizabeth Mutsoli, CPA Simon Kiriiba, Prof. Omu Anzala, Dr. Issak Bashir, and Dr. Kamene Kimenye. Apology was recorded for Dr. Kunal Gohil and Maj. Dr. G. K. Ng'ang'a.

*v. Succession plan*

The tenures of Board members are intentionally staggered to promote continuity and ensure smooth transitions. A formal Board Succession Plan is currently under development to guide the replacement of directors.

*vi. Policy to manage conflicts of interest.*

Since their appointment, no actual, perceived, or potential conflicts of interest have been declared by any director. The Institute maintains a Conflict-of-Interest Register to promote transparency and accountability. A formal Conflict of Interest Policy is currently under development to provide clear guidelines for the identification, disclosure, and management of conflicts.

*vii. Board remuneration*

The Chairperson and members of the Board are remunerated in accordance with government guidelines and approved rates within the established public sector framework. They received monthly Honorarium for the Chairperson; Sitting Allowances for participation in Board and Committee meetings and other official sessions; Induction and Training Expenses; Travel and Accommodation for official engagements; and other allowances including airtime and lunch.

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*viii. Ethics and Conduct*

No incidents of unethical behaviour or whistle-blowing have been reported during the reporting period. The Board upholds high standards of integrity and accountability in line with public service values. A Code of Conduct and Ethics is currently under development to provide clear guidance on expected ethical standards and to reinforce a culture of transparency and good governance.

*ix. Governance audit*

A governance audit was not conducted during the reporting year as the Institute is still in the process of operationalization. However, in the upcoming financial year, the Board plans to undertake annual governance audits in line with *Mwongozo* and established best practices. This will support the assessment and continuous improvement of compliance with the highest standards of corporate governance, transparency and accountability.

*x. Communication policy*

A formal Communication Policy is currently under development. Once finalized, it will provide a structured framework to guide both internal and external communications, ensuring consistency, transparency and alignment with the Institute's mandate and values.

*xi. Terms of Reference of Committees*

The Committees of the Board operate under formal Terms of Reference. Two of these have been reviewed and approved by the Board, while the remaining two are currently being finalized. The Terms of Reference clearly outline the mandate, roles, responsibilities, and reporting obligations of each Committee.

*xii. Policy on related party transactions*

A formal Policy on Related Party Transactions is under development and seeks to set out procedures for identifying, disclosing, reviewing, and approving related party transactions in compliance with applicable laws and best governance practices.

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**9. Management Discussion and Analysis**

**KNPHI's key Programs/projects or investment decisions implemented or ongoing,  
Public Health Intelligence, Emergency Preparedness & Response**

1. In preparation for the Country's Joint External Evaluation (JEE), Kenya undertook a comprehensive internal self-assessment of its health security capacities in alignment with the International Health Regulations (IHR, 2005), with the coordination of NPHI.

2. Kenya conducted the official Joint External Evaluation (JEE) with WHO and international experts to assess its capacity to prevent, detect, and respond to public health threats. The evaluation validated internal findings and provided key recommendations on improving systems, workforce capacity, multisectoral coordination, and resource mobilization. The outcomes will inform updates to the National Action Plan for Health Security (NAPHS) and guide public health system reforms.

3. The COVID-19 Health Emergency Response Project, which primarily supported the operationalization of the NPHI—including the development of the Strategic Plan, Human Resource Instruments, emergency response assessments and interventions at points of entry, stakeholder engagements, and institutional branding—was concluded in March of the current reporting financial year. The NPHI successfully implemented all the approved activities and fully utilized the funds allocated for the project.

4. In the 2024/2025 financial year, the National Public Health Institute (NPHI) actively contributed to response efforts for ongoing outbreaks of cholera, chikungunya, kala-azar, and Mpox. This support was extended to counties through a range of strategic interventions, including contact tracing and follow-up of cases, conducting risk communication activities, and training county-level responders. The Institute also played a key role in the development of clinical management guidelines, the establishment of isolation facilities, and, in some instances, the provision of essential medical commodities. Additionally, to strengthen national preparedness and response capacities, the NPHI invested in knowledge generation by conducting simulation exercises for Viral Haemorrhagic Fevers (VHFs), further enhancing the country's readiness to manage future public health emergencies.

4. The National Public Health Institute (NPHI) is currently implementing the Health Emergency Preparedness, Response and Resilience (HEPRR) project, which commenced within the 2024/2025 financial year. As part of the initial rollout, the NPHI is prioritizing key interventions to strengthen national health security using the project funds. These include the procurement of essential commodities and the establishment of strategic stockpiles to support rapid response to public health threats. Additionally, efforts are underway to set up digital surveillance systems to enhance early

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detection and data-driven decision-making. Concurrently, the Institute continues to focus on strengthening its institutional capacity during these early phases of establishment, ensuring a strong foundation for sustained emergency preparedness and response.

**Public Health Workforce development**

In alignment with its national mandate, KNPHI advanced public health workforce development through ongoing training programs such as the Field Epidemiology and Laboratory Training Program (FELTP). In Quarter 1 of FY 2024/2025, Advanced-level Cohort 20 residents completed their fieldwork and exams, with 12 graduating with MSc degrees in Field Epidemiology. Fifty intermediate-level trainees also completed a nine-month program. Residents supported key public health responses, including Mpox and polio SIAs, and gained practical experience through rotational placements at the national PHEOC. These efforts are anchored within KNPHI's strategic pillars, with 2024/25 activities focused on institutional establishment and operationalization.

**Key Programs ongoing**

The Kenya National Public Health Institute (KNPHI), with support from the Gates Foundation, is leading efforts to establish a Sample Registration System (SRS), the Kenya Sample Vital Events Surveillance System (K-SaVES). The initiative is aimed at improving the collection, quality, and use of mortality and vital statistics data in Kenya.

The following activities have been realised by end of June 2025:

**1. Stakeholder engagement and initial consultative meetings**

The first activity involved stakeholder engagement aimed at setting the foundation for a national situational assessment. A multi-stakeholder workshop brought together key actors from the KNPHI, Civil Registration Services, Kenya National Bureau of Statistics, academia, and other partners. Key outputs from this activity included the mapping of legal and policy frameworks and the development of business process maps and a plan for a baseline assessment.

The Kenya National Public Health Institute (KNPHI), with support from the Clinton Health Access Initiative (CHAI), convened a high-level stakeholder engagement meeting on 13th June 2025 to align partners on its strategic direction and priorities. The forum brought together representatives from government agencies, development partners, civil society, academia, and the private sector to reflect on KNPHI's achievements, share its institutional roadmap, and build consensus on coordinated and collaborative action.

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**2. Mortality surveillance situational assessment in Kenya and report writing**

**i. Situational Assessment:** A comprehensive field-based situational assessment was conducted across nine counties representing diverse settings such as urban, rural, ASAL, cross-border, and refugee-hosting areas. The objective was to gather contextual insights that would inform the development of a resilient public health system. The findings were consolidated during a report-writing workshop using a SwissTPH-provided template, culminating in a draft report that will guide future system improvements.

**3. State Party Self-Assessment Annual Reporting (SPAR):** KNPHI successfully completed SPAR, a critical global requirement for evaluating and monitoring Kenya's core health security capacities. This contributes to Kenya's compliance with the International Health Regulations (IHR) and informs national and international stakeholders on health security readiness.

**4. Human Resource (HR) Systems Development:** The Institute integrated recommendations from the Transition Taskforce into key HR instruments, including organizational structures, job descriptions, recruitment guidelines, and performance appraisal tools. This alignment ensures KNPHI's staffing systems support its public health mandate, helping attract and retain competent professionals.

**5. Operationalization and Asset Mapping:** A Multi-Agency Taskforce oversaw the transition process by verifying institutional assets and infrastructure—land, buildings, equipment, and vehicles. The final report, submitted on 20th February 2025 to the Chief of Staff and Head of Public Service, provided key recommendations for operational independence. These included the formal vesting of staff and assets, budgetary allocation for operations and salaries, and establishment of a separate payroll system.

**6. Staff Transition and Payroll Autonomy:** Following the legal framework provided by Legal Notice No. 14 of 2022, 456 officers across 13 divisions were confirmed to have transitioned legally. A staff sensitization meeting held on 10th March 2025 led to 371 officers accepting transition offers. To support KNPHI's payroll autonomy, the Head of Public Service directed the creation of a distinct pay point within the IPPD/HRIS system under the Ministry of Public Service.

On National laboratory systems, from 23rd June to 4th July 2025, KNPHI, with support from AMREF, held a **Laboratory Protocol Development** Workshop to develop standardized protocols

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for integrating genomic surveillance into pathogen monitoring, thereby enhancing Kenya's capacity for early detection and response to emerging infectious diseases.

**KNPHI's compliance with statutory requirements.**

- The Kenya National Public Health Institute (KNPHI) has made notable progress in complying with legal and statutory obligations. Operating under the State Corporations Act and other regulatory frameworks, it has implemented systems for financial reporting, governance, procurement, and risk management. The Institute submits financial reports to oversight bodies such as the Auditor General and National Treasury, in line with the Public Finance Management (PFM) Act. Its Board of Directors, appointed through proper legal channels, meets regularly to oversee strategic and operational decisions.
- KNPHI adheres to the Mwongozo Code of Governance for State Corporations, ensuring high standards of transparency and accountability.

## **10. Environmental and Sustainability Reporting**

### **1. Environmental performance**

As part of its CSR, NPHI was engaged in national tree planting in West Pokot during this period. The Institute plans to develop more elaborate CSR initiatives with complete operationalization.

### **2. Community Engagements**

KNPHI actively supported community engagement initiatives in Mombasa County by training 300 CHPs on Mpox, as well as 100 stakeholders including village elders, truck drivers, teachers, and sex workers to strengthen community-based surveillance and response. In collaboration with Amref, the Institute also participated in mapping community networks for PPR, and further conducted sensitization sessions for TB, HIV, and malaria CSOs and other community networks to enhance awareness and coordination for epidemic preparedness and response.

### **3. Marketplace practices**

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

Procurement was essential in meeting the operational requirements of the institution by providing goods and services as and when required, managing the Procurement process efficiently and effectively by obtaining the best value for money, Striving for Quality and Cost-maximize costs while still meeting quality requirements and needs of the internal and external clients and reducing and minimizing risk during implementation. Procurement planning process was done through identification and consolidation of operational requirements of the institution and determining the time frames for their procurement.

#### **b) Responsible ethical practices**

- Continuous updating of the supplier registers by registration of all qualified suppliers
- Ensure confidentiality is maintained during a procurement process. If any information is to be given, ensure it is shared to all participating suppliers during a procurement process.
- The organization is a government KNPHI and serves and treats all its clients equally.

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**11. Report of the Directors**

The Directors submit their report together with the audited financial statements for the year ended June 30, 2025, which show the state of the KNPHI affairs.

**i) Principal activities**

The principal activities of the KNPHI are (continue to be):

- (a) establish mechanisms to facilitate quick detection of outbreaks and emergencies;
- (b) build appropriate response capacity to outbreaks and emergencies at the national, county, sub-county and community levels;
- (c) facilitate appropriate laboratory capacity to detect and confirm conditions of concern for each level of the public health system;
- (d) establish Emergency Operation Centres to coordinate information and resources for emergency response;
- (e) manage critical public health functions during non-emergency times;
- (f) conduct surveillance for priority conditions through data collection, analyses, interpretation and monitoring the implementation of public health policies and recommendations;
- (g) develop and disseminate key messages to the public in response to public health events;
- (h) conduct vulnerability and risk assessment, and mitigate various health-threatening issues in collaboration with non health entities including Ministries responsible for matters relating to environmental health, animal health, and trade; academic institutions and non-governmental organizations;
- (i) facilitate capacity building for the public health professionals through the identification of capacity gaps and the development of relevant training programs, in collaboration with universities and other training institutions;
- (j) conduct monitoring and evaluation projects and research to identify ways to improve the public health system, including emergency response and surveillance, and to prevent public health problems from occurring including by conducting research as part of an outbreak investigation;
- (k) identify the highest priority public health research questions and ensure these are addressed in collaboration with the Ministry of Health and internal and external partners;
- (l) ensure research results are used to inform policy development, program decisions, resource prioritization and service delivery;

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- (m) support operational research on new research methodology and use of innovative technologies for improving public health; and
- (n) such other functions as the Board, with the approval of the Cabinet Secretary, may determine.

**ii) Results**

The results of the KNPHI for the year ended June 30, 2025, are set out on page 16 of this document.

**iii) Directors**

The members of the Board of Directors who served during the year are shown on page 8.

**iv) Surplus remission**

In accordance with Regulation 219 (2) of the Public Financial Management (National Government) Regulations, regulatory entities shall remit into the Consolidated Fund, ninety per centum of its surplus funds reported in the audited financial statements after the end of each financial year.

***KNPHI is not a regulatory KNPHI and therefore not required to make surplus remissions into the Consolidated fund***

**v) Auditors**

The Auditor-General is responsible for the statutory audit of the KNPHI in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015 or XYZ Certified Public Accountants were nominated by the Auditor General to carry out the audit of the KNPHI for the year/period ended June 30, 2025, in accordance to section 23 of the Public Audit Act, 2015 which empowers the Auditor General to appoint an auditor to audit on his behalf.

By Order of the Board

.....  


Name *Edith Tombo*

**Corporation Secretary/Secretary to the Board**

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**12. Statement of Directors Responsibilities**

Section 81 of the Public Finance Management Act, 2012 and section 14 of the State Corporations Act and section 19 of the Kenya National Public Health Institute Order, 2022 require the Directors to prepare financial statements in respect of that KNPHI, which give a true and fair view of the state of affairs of the KNPHI at the end of the financial year/period and the operating results of the KNPHI for that year/period. The Directors are also required to ensure that the KNPHI keeps proper accounting records which disclose with reasonable accuracy the financial position of the KNPHI. The Directors are also responsible for safeguarding the assets of the KNPHI.

The Directors are responsible for the preparation and presentation of the KNPHI's financial statements, which give a true and fair view of the state of affairs of the KNPHI for and as at the end of the financial year (period) ended on June 30, 2025. This responsibility includes: (i) Maintaining adequate financial management arrangements 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 KNPHI; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the KNPHI; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The Directors accept responsibility for the KNPHI's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and (the State Corporations Act) The Directors are of the opinion that the KNPHI's financial statements give a true and fair view of the state of KNPHI's transactions during the financial year ended June 30, 2025, and of the KNPHI's financial position as at that date. The Directors further confirms the completeness of the accounting records maintained for the KNPHI, which have been relied upon in the preparation of the KNPHI's financial statements as well as the adequacy of the systems of internal financial control.

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In preparing the financial statements, the Directors have assessed the KNPHI's ability to continue as a going concern (disclose, as applicable, matters relating to the use of going concern basis of preparation of the financial statements)

Nothing has come to the attention of the Directors to indicate that the KNPHI will not remain a going concern for at least the next twelve months from the date of this statement.

**Approval of the financial statements**

The KNPHI's financial statements were approved by the Board on 26<sup>th</sup> September 2025 and signed on its behalf by:

  
.....

Name *Paul NDUNGU M. ARAKI*

Chairperson of the Board/Council

  
.....

Name

Accounting Officer

# REPUBLIC OF KENYA

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## **REPORT OF THE AUDITOR-GENERAL ON KENYA NATIONAL PUBLIC HEALTH INSTITUTE OF KENYA FOR THE YEAR ENDED 30 JUNE, 2025**

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### **PREAMBLE**

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

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

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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**

#### **Qualified Opinion**

I have audited the accompanying financial statements of Kenya National Public Health Institute set out on pages 1 to 26 which comprise of the statement of financial position as

at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts, for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kenya National Public Health Institute at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis and comply with the Legal Notice No.14 of 21 January, 2022 and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Unconfirmed Trade and Other Payables**

The statement of financial position and as disclosed in Note 11 to the financial statements reflects trade and other payables of Kshs.3,927,133. The trade and other payables balance include Kshs.2,700,000, Kshs.354,233 and Kshs.354,233 owed Kenya Export Promotion agency (KEPROBA), Kenya Medical Supplies Authority (KEMSA) and a private firm respectively. However, the following observations were not addressed:

- i) Corresponding expenditure for these payables was not recognized.
- ii) There were no procurement documents to confirm procurement procedures followed in awarding the contract to KEPROBA.
- iii) No signed contract agreements between National Public Health Institute (NPHI) and KEPROBA and between NPHI and KEMSA were provided.

In the circumstances, the accuracy and presentation of trade payables of Kshs. 3,927,134 could not be confirmed.

#### **2. Failure to Provide Bank Reconciliation for Bank Account**

The statement of financial position and as disclosed in Note 10 to the financial statements reflects cash and cash equivalents balance of Kshs.24,494,532 which include two bank account balances of Kshs.3,727,772 and Kshs.20,766,761. However, Management did not prepare, approve and authorize monthly Bank reconciliations for one bank accounts with a balance of Kshs. 20,766,761.

In the circumstances, the accuracy of the balance on Cash and Cash equivalents of Kshs. 22,398,381 could not be confirmed.

#### **3. Unsupported Adjustment of Financial Statements**

The Institutes Financial Statements as prepared and submitted for audit on the 28rd August had balances as tabulated below. However subsequent amendments were made

in the revised financial statements without appropriate journals and entries in the ledgers to support the amendments.

	<b>Submitted Financial Statement Figure Kshs</b>	<b>Revised Financial Statements Kshs</b>	<b>Variance  Kshs</b>
Transfers from other government entities	103,640,000	33,640,000	70,000,000
Deferred income	25,604,390	23,508,239	2,096,151
Use of Goods and Services	113,332,270	56,324,570	57,007,700
Board expenses	6,417,720	6,962,504	544,784
Cash and cash equivalents	22,398,381	24,494,532	2,096,153
Trade payables	3,427,134	3,927,134	500,000
Deferred income liability	18,670,610	20,766,761	2,096,151

In the circumstances, the financial statements did not comply with the financial reporting template provides by Public Sector Accounting Standard Board.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kenya National Public Health Institute Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects final receipts budget of Kshs.79,140,000 and actual receipts of Kshs.77,915,000 resulting to a shortfall of Kshs.1,225,000. Further the Institute reported actual receipts on a comparable basis of Kshs.77,915,000 and total actual payments of Kshs.65,230,667 resulting to underutilization of Kshs.12,684,333.

In the circumstances, the budgetary shortfall may have affected implementation of planned activities and service delivery to the citizens.

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effect of the matters

described in the Basis for Qualified Opinion Concern section, I have determined that there are no other key audit matters to communicate in my report.

### **Other Matter**

#### **Unresolved Prior Year Audit Matters**

In the prior years' audit reports, several issues were raised under the Report on Financial Statements and the Report on Effectiveness of Internal Controls Risk Management and Governance, respectively. Review of the status during audit of the Institute in 2024/2025 revealed that several matters remained unresolved as detailed in the table below:

No	Audit Issue
1	Budgetary Control and Performance
2	Failure to establish key departments and policies/manuals
3	Lack of Strategic plan
4	Lack of proper facilities to perform the Institute's mandate
5	Lack of Risk Management Policy

### **Other Information**

The Directors are responsible for the Other Information set out on page iv to xlii which comprise of Key Entity Information and Management, The Board of Directors, Chairman's Statement, Report of the Chief Executive Officer, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Statement of Board of Directors Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Institute financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect(s) of the matter(s) 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.

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

## REPORT ON 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, except for the effects of the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

#### **Ineffective Risk and Audit Committee**

Review of key entity information and management section of the financial statements revealed that the Institute had a Risk and Audit Committee. However, the Committee did not hold any meetings within the financial year under review since no minutes were provided to support its operations contrary to Regulation 179(1) of Public Finance Management (National Government) Regulations, 2015 states that the audit committee shall meet at least once in every three months.

Further, there was no audit charter in place to provide a formal blueprint for operations and ensure independence.

In the circumstance, the effectiveness of the Institute governance structures could not be confirmed.

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.

### **Responsibilities of the Management and Board of Directors**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards Accrual Basis and for maintaining effective internal controls as Management determines is

necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

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

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

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

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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

11 December, 2025

**Kenya National Public Health Institute**  
**Annual Report and Financial Statements for the year ended June 30, 2025.**

**14. Statement of Financial Performance for the year ended 30 June 2025**

	Notes	2024/2025	2023/2024
		Kshs	Kshs
<b>Revenue from non-exchange transactions</b>			
Transfers from other governments entities	6	33,640,000	134,000,000
Public contributions and Donations	7	23,508,239	
<b>Total revenue</b>		<b>57,148,239</b>	<b>134,000,000</b>
<b>Expenses</b>			
Use of goods and services	8 b)	56,324,570	95,966,611
Board Expenses	9	6,962,504	1,400,000
<b>Total expenses</b>		<b>63,287,074</b>	<b>97,366,611</b>
<b>Surplus/(deficit) for the period/year</b>		<b>(6,138,835)</b>	<b>36,633,389</b>

The notes set out on pages 8 to 26 form an integral part of these Financial Statements. The Financial Statements set out on pages 1 to 6 were signed on behalf of the Board of Directors by:

.....  
**Name: Dr. Kamene Kimenye**  
**Accounting Officer**

Date 9/12/2025

.....  
**Name: Winnie Kibe**  
**Head of Finance**

ICPAK M/No: 28889

Date 9/12/2025

.....  
**Name: Paul Ndung'u Kariuki**  
**Chairman of the Board**

Date 9/12/2025

**Kenya National Public Health Institute**  
**Annual Report and Financial Statements for the year ended June 30, 2025.**

**15 Statement of Financial Position as at 30 June 2025**

	Notes	2024/2025	2024/2024
		Kshs	Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash equivalents	10	24,494,532	42,504,114
<b>Total Current Assets</b>		<b>24,494,532</b>	<b>42,504,114</b>
<b>Total Assets (A)</b>		<b>24,494,532</b>	<b>42,504,114</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	11	3,927,133	5,870,725
Deferred Income	12	20,766,761	
<b>Total Current Liabilities</b>		<b>24,693,894</b>	5,870,725
<b>Total Liabilities (B)</b>		<b>24,693,894</b>	<b>5,870,725</b>
<b>Net Assets (A-B)</b>		<b>(199,361)</b>	<b>36,633,389</b>
<b>Represented by:</b>			
Accumulated Surplus		<b>(199,362)</b>	<b>36,633,389</b>
<b>Net Assets</b>		<b>(199,362)</b>	<b>36,633,389</b>

The financial statements set out on pages 1 to 6 were signed on behalf of the Board of Directors by:

.....  
**Name: Dr. Kamene Kimenye**  
**Accounting Officer**

Date 9/12/2025

.....  
**Name: Winnie Kibe**  
**Head of Finance**  
**ICPAK M/NO: 28889**

Date 9/12/2025

.....  
**Name: Paul Ndung'u Kariuki**  
**Chairman of the Board**

Date 9/12/2025

**16. Statement of Changes in Net Assets for the year ended 30 June 2025**

Description	Revaluation reserve	Fair value adjustment reserve	Retained earnings	Capital/ Development Grs/Fund	Total
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>As at July 1, 2024</b>	-	-	<b>36,633,389</b>	-	<b>36,633,389</b>
Changes during the Year	-	-	(6,138,836)	-	(6,138,836)
Return to Exchequer	-	-	(30,693,916)	-	(30,693,916)
Surplus/ (deficit) for the year	-	-	(199,362)	-	(199,362)
<b>As at June 30, 2025</b>	-	-	<b>(199,362)</b>	-	<b>(199,362)</b>

**Kenya National Public Health Institute**  
**Annual Report and Financial Statements for the year ended June 30, 2025.**

**17. Statement of Cash Flows for the year ended 30 June 2025**

	Notes	2024-2025	2023-2024
		Kshs	Kshs
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Transfers from other governments entities	6	77,915,000	134,000,000
<b>Total receipts</b>		<b>77,915,000</b>	<b>134,000,000</b>
<b>Payments</b>			
Use of goods and services	8 a)	58,268,162	90,095,885
Board Expenses	9	6,962,504	1,400,000
<b>Total payments</b>		<b>65,230,666</b>	<b>91,495,885</b>
<b>Net cash flows from/ (used in) operating activities</b>	13	<b>12,684,333</b>	<b>42,504,115</b>
<b>Cash flows from financing activities</b>			
Returns to Exchequer	14	(30,693,915)	-
<b>Net cash flows from financing Activities</b>		<b>(30,693,915)</b>	<b>-</b>
<b>Net increase/(decrease) in cash &amp; Cash equivalents</b>		<b>(18,009,582)</b>	<b>42,504,115</b>
Cash and cash equivalents at 1 July 2024		42,504,115	-
<b>Cash and cash equivalents at 30 June 2025</b>	10	<b>24,494,532</b>	<b>42,504,115</b>

**Kenya National Public Health Institute**  
**Annual Report and Financial Statements for the year ended June 30, 2025.**

**18. Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2025**

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	c=(a+b)	d	e=(c-d)	f=d/c*100
<b>Revenue</b>						
Transfers from Other Governments entities	79,140,000		79,140,000	77,915,000	1,225,000	98%
<b>Total Income</b>	<b>79,140,000</b>		<b>79,140,000</b>	<b>77,915,000</b>	<b>1,225,000</b>	<b>98%</b>
<b>payments</b>						
Use of Goods and Services	71,680,000	-	71,680,000	58,268,163	13,411,837	81%
Remuneration of Directors	7,460,000	-	7,460,000	6,962,504	497,496	93%
<b>Total Expenditure</b>	<b>79,140,000</b>	<b>-</b>	<b>79,140,000</b>	<b>65,230,667</b>	<b>13,909,333</b>	<b>82%</b>
<b>Surplus</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,684,333</b>	<b>(12,684,333)</b>	<b>-</b>

Budget notes

1. Budget underutilization.

There is a deferred income amount of KSH 20,766,761 for the Gates SRS project which has not been utilized as at 30th June 2025. The project runs till December 2025 and therefore the balance increases the percentage of budget underutilization under use of goods.

**Kenya National Public Health Institute**  
**Annual Report and Financial Statements for the year ended June 30, 2025.**

**Budget Reconciliation**

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	<b>12,684,333</b>
1	Opening cash and cash equivalents at 1 July	42,504,115
2	Refund to Exchequer	(30,693,915)
	Closing Cash and Cash Equivalent as per the statement of Cash flows	24,494,532

## **19. Notes to the Financial Statements**

### **1. General Information**

KNPHI is established by and derives its authority and accountability from Legal Notice 14 of 2022. KNPHI is wholly owned by the Government of Kenya and is domiciled in Kenya. KNPHI's principal activity is to strengthen and promote public health issues by consolidating the management and coordination of key activities in prevention, and early detection of public health emergencies and events of concern.

### **2. Statement of Compliance and Basis of Preparation**

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the accounting policies. The areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5 of these financial statements.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the KNPHI. The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

Notes to the Financial Statements (Continued)

3. Adoption of New and Revised Standards

- i. *New and amended standards and interpretations in issue effective in the year ended 30 June 2025.*

There were no new and amended standards issued in the financial year.

- ii. *New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025*

Standard	Effective date and impact:
IPSAS 43: Leases	<i>Applicable 1<sup>st</sup> January 2025</i> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an KNPHI. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<i>Applicable 1<sup>st</sup> January 2025</i> The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.
IPSAS 45: Property Plant and Equipment	<i>Applicable 1<sup>st</sup> January 2025</i> The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under-maintenance of assets and distinguishing significant parts of infrastructure assets.

<p>IPSAS 46: Measurement</p>	<p><b>Applicable 1<sup>st</sup> January 2025</b></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS.</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ul> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
<p>IPSAS 47: Revenue</p>	<p><b>Applicable 1<sup>st</sup> January 2026</b></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an KNPHI shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
<p>IPSAS 48: Transfer Expenses</p>	<p><b>Applicable 1<sup>st</sup> January 2026</b></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>
<p>IPSAS 49: Retirement Benefit Plans</p>	<p><b>Applicable 1<sup>st</sup> January 2026</b></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>
<p>IPSAS 50: Exploration For &amp; Evaluation of Mineral Resources</p>	<p><b>Applicable 1<sup>st</sup> January 2027</b></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> <li>i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.</li> <li>ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26.</li> </ul>

	<p>iii. Disclosures that identify and explain the amounts in the KNPHI's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.</p>
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*iii. Early adoption of standards*

The KNPHI did not early – adopt any new or amended standards in the financial year.

**Notes to the financial statements (continued)**

**4. Summary of Significant Accounting Policies**

**a) Revenue recognition**

**Transfers from other government entities**

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the KNPHI and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realised in the statement of financial performance over the useful life of the assets that has been acquired using such funds.

**b) Budget information**

The original budget for the FY 2024/2025 was approved by the National Assembly on *08<sup>th</sup> August 2024*. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the KNPHI upon receiving the respective approvals in order to conclude the final budget.

The KNPHI budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and

the actuals as per the statement of cash flows has been presented under section of these financial statements

**c) Research and development costs**

The KNPHI expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the KNPHI can demonstrate:

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale.
- ii) Its intention to complete and its ability to use or sell the asset.
- iii) How the asset will generate future economic benefits or service potential
- iv) The availability of resources to complete the asset.
- v) The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

**d) Trade and other receivables**

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

**e) Provisions**

Provisions are recognized when the KNPHI has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or

service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the KNPHI expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

**f) Contingent liabilities**

The KNPHI does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

**g) Nature and purpose of reserves**

The Entity creates and maintains reserves in terms of specific requirements. The KNPHI maintains an accumulated surplus reserve.

**h) Changes in accounting policies and estimates**

The KNPHI recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

**i) Foreign currency transactions**

The original grant allocation from the Bill & Melinda Gates Foundation (BMGF) was KES 45,500,000. However, the Institute received KES 44,275,000. The variance of KES 1,225,000 arose due to foreign currency exchange rate fluctuations at the time of fund disbursement. As a result, the amount received in local currency was lower than the original grant value stated in the award agreement.

**j) Related parties**

The KNPHI regards a related party as a person or an KNPHI with the ability to exert control individually or jointly, or to exercise significant influence over the KNPHI, or vice versa. Members

of key management are regarded as related parties and comprise *the directors, the CEO and senior managers*.

**k) 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.

**l) Comparative figures**

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

**m) Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025

**5. Significant Judgments and Sources of Estimation Uncertainty**

The preparation of the KNPPI financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgements, estimates and assumptions made:

**Estimates and assumptions.**

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The KNPPI based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the KNPPI. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

**Useful lives and residual value**

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset based on the assessment of experts employed by the KNPPI.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

**Provisions**

Provisions were raised and management determined an estimate based on the information available. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material

Notes to the Financial Statements (Continued)

6. Transfers from Other Government entities

Description	2024/2025	2023/2024
	KShs	KShs
<b>Unconditional Grants</b>		
Operational Grant	33,640,000	134,000,000
<b>Total Unconditional Grants</b>	<b>33,640,000</b>	<b>134,000,000</b>

The funding comprises funds from GOK for the operationalization of KNPHI.

6 a) Transfers from Ministries, Departments and Agencies (MDAs)

Name of The Entity Sending The Grant	Amount recognized to Statement of Financial performance. *	Amount deferred under deferred income.	Amount recognis ed in capital fund.	Total transfers (2024/2025)	2023/2024
	KShs	KShs	KShs	KShs	KShs
State Department for Public Health and Professional Standards	33,640,000	-	-	33,640,000	134,000,000
<b>Total</b>	<b>33,640,000</b>	<b>-</b>	<b>-</b>	<b>33,640,000</b>	<b>134,000,000</b>

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**7. Public Contributions and Donations**

Description	2024/2025	2023/2024
	Kshs	Kshs
Health Donations	44,275,000	-
<b>Total Transfers and Sponsorships</b>	<b>44,275,000</b>	-
<b>Reconciliation Of Public Contributions and Donations</b>		
Balance unspent at the beginning of the year	-	-
Current Year Receipts	44,275,000	-
Conditions Met - Transferred to Revenue	23,508,239	-
Conditions to be met- Remain Liabilities	20,766,760	-

**8a). Use of Goods and Services**

Description	2024/2025	2023/2024
	Kshs	Kshs
Hospitality	-	2,405,000
Travel, Subsistence & Other Allowances*	45,495,436	33,788,258
Bank charges	115,653	64,642
Other General Expenses	12,157,073	59,708,712
Audit fee	500,000	-
<b>Total</b>	<b>58,268,163</b>	<b>95,966,611</b>

**8b). Use of goods and services**

Description	2024/2025	2023/2024
	Kshs	Kshs
Total use of Goods and Services	58,268,163	96,019,102
Less previous year accrued payables	(5,870,725)	(5,870,725)
Add: Accrued expenses	3,927,133	
<b>Total</b>	<b>56,324,571</b>	<b>90,095,886</b>

**9. Board Expenses**

Description	2024/2025	2023/2024
	Kshs	Kshs
Chairman Honoraria	960,000	1,176,000
Sitting Allowances	2,004,516	224,000
Travel and accomodation	1,770,388	-
Induction and Training	2,227,600	-
<b>Total</b>	<b>6,962,504</b>	<b>1,400,000</b>

**10. Cash and Cash Equivalents**

Description	2024/2025	2023/2024
	Kshs	Kshs
Kenya Commercial Bank	3,727,772	42,504,114
Stanbic Bank	20,766,761	-
<b>Total Cash and Cash Equivalents</b>	<b>24,494,533</b>	<b>42,504,114</b>

**Detailed Analysis of the Cash and Cash Equivalents**

Financial Institution	Account number	2024/2025	2023/2024
		Kshs	Kshs
<b>a) Current Account</b>			
Kenya Commercial Bank	1323795707	3,727,772	42,504,114
Stanbic Bank	0100015199533	20,766,761	-
<b>Sub- Total</b>		<b>24,494,533</b>	<b>42,504,114</b>
<b>b) Grand Total</b>		<b>24,494,533</b>	<b>42,504,114</b>

**11. Trade and Other Payables**

Description	2024/2025	2023/2024
	Kshs	Kshs
<b>Total trade and other payables</b>	3,927,133	5,870,725
Total	<b>3,927,133</b>	<b>5,870,725</b>

**Detailed Trade and other payables**

Payee	Amount
KEPROBA	2,700,000
KEMSA	354,233
Turkenya Tours and Travel	372,900
OAG	500,000
<b>Total</b>	<b>3,927,133</b>

The payment to KEPROBA(Kenya Export Promotion and Branding Agency) of 2,700,000 was for NPHI website Development. The amount was supposed to be paid by the Ministry of Health under the World Bank C-HERP Project but the project ended before paying the amount

The amount owed to KEMSA of Ksh 354,233 was for warehousing costs for the storage of disaster relief items

**The deferred income movement is as follows:**

**12. Deferred Income**

Description	2024/2025	2023/2024
	Kshs	Kshs
Bill and Melinda Gates	20,766,761	-
<b>Total Deferred Income</b>	<b>20,766,761</b>	-

The amount relates to the Bill and Melinda Gates Foundation Grant for the Mortality Surveillance project. The grant is expected to end in December 2025.

**Additional Details**

	<b>National government</b>	<b>International funders</b>	<b>Others Specify</b>	<b>Total</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Balance Brought Forward	-	-	-	-
Additions	-	44,275,000	-	44,275,000
Transfers To Performance	-	23,508,239	-	23,508,239
Balance Carried Forward	-	<b>20,766,760</b>	-	<b>20,766,760</b>

**13. Cash Generated from Operations**

<b>Description</b>	<b>2024/2025</b>	<b>2023/2024</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>Surplus for the year before tax</b>	<b>(6,138,836)</b>	<b>36,633,389</b>
<b>Adjusted for:</b>		
Depreciation	-	-
Non-cash grants received	-	-
Contributed assets	-	-
Impairment	-	-
Gains and losses on disposal of assets	-	-
Contribution to provisions	-	-
Contribution to impairment allowance	-	-
<b>Working capital adjustments</b>		
Increase in inventory	-	-
Increase in receivables	-	-
Increase in deferred income	20,766,760	-
Increase in payables		(5,870,725)
Decrease in payables	(1,943,592)	-
Increase in payments received in advance	-	-
<b>Net cash flow from operating activities</b>	<b>12,684,333</b>	<b>42,504,114</b>

#### 14. Return to Exchequer

Description	2024/2025	2023/2024
	Kshs	Kshs
The National Treasury	30,693,916	-
<b>Total Return to Exchequer</b>	30,693,916	-

#### 15 .Financial Risk Management

The KNPHI’s activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The KNPHI’s overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The KNPHI does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history. The KNPHI’s financial risk management objectives and policies are detailed below:

##### i) Credit risk

The KNPHI has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the KNPHI’s management based on prior experience and their assessment of the current economic environment.

### Financial Risk Management

The carrying amount of financial assets recorded in the financial statements representing the KNPHI's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the KNPHI has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The KNPHI has significant concentration of credit risk on amounts due from . The board of directors sets the KNPHI's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

#### ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the KNPHI's directors, who have built an appropriate liquidity risk management framework for the management of the KNPHI's short, medium and long-term funding and liquidity management requirements. The KNPHI manages liquidity risk through continuous monitoring of forecasts and actual cash flows. The table below represents cash flows payable by the KNPHI under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

Description	Less than 1	Between 1-3	Over 5	Total
	month	months	months	
	Kshs	Kshs	Kshs	Kshs
<b>As at 30<sup>th</sup> June 2025</b>				
Trade payables	3,927,133.00	-	-	3,927,133.00
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	20,766,760	-	-	20,766,760
Employee benefit obligation	-	-	-	-

Description	Less than 1	Between 1-3	Over	Total
	month	months	5 months	
	Kshs	Kshs	Kshs	Kshs
<b>Total</b>	<b>24,693,893</b>	-	-	<b>24,693,893</b>
<b>As at 30<sup>th</sup> June 2024</b>				
Trade payables	5,870,725	-	-	5,870,725
Employee benefit obligation	-	-	-	-
<b>Total</b>	<b>5,870,725</b>	-	-	<b>5,870,725</b>

### iii) Market risk

The KNPHI has put in place an internal audit function to assist it in assessing the risk faced by the KNPHI on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls. Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the KNPHI's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The KNPHI's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the KNPHI's exposure to market risks or the way it manages and measures the risk.

### Financial Risk Management

The following table demonstrates the effect on the KNPHI's statement of comprehensive income on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

#### a) Interest rate risk

Interest rate risk is the risk that the KNPHI's financial condition may be adversely affected as a result of changes in interest rate levels. The KNPHI's interest rate risk arises from bank deposits. This exposes the KNPHI to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the KNPHI's deposits.

## **16. Related Party Disclosures**

### **Nature of related party relationships**

Entities and other parties related to the KNPHI include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

### **Government of Kenya**

The Government of Kenya is the principal shareholder of the KNPHI, holding 100% of the KNPHI equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the KNPHI, both domestic and external.

### **Other related parties include:**

- i) Ministry of Health.
- ii) County Governments
- iii) Other SCs and SAGAs
- iv) Key management.
- v) Board of directors.

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**17. Events after the Reporting Period**

There were no material adjusting and non-adjusting events after the reporting period.

**18. Ultimate And Holding KNPHI**

KNPHI is a State Corporation/ or a Semi-Autonomous Government Agency under the Ministry of Health. Its ultimate parent is the Government of Kenya.

**19. Currency**

The financial statements are presented in Kenya Shillings (Kshs) rounded to the nearest Kshs.

**20. Appendices**

**Appendix 1: Implementation Status of Auditor-General's Recommendations**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
1	Failure to establish key departments and policies	Key departments such as human resource, internal audit have been established	Not Resolved	
2	Lack of strategic plan	The KNPHI strategic plan has been developed and submitted for approval	Not Resolved	
3	Lack of proper facilities to perform the institute mandate	The KNPHI has acquired laboratory capability and an emergency operation centre	Not resolved	
4	Lack of risk management policy	Risk management policy is under development	Not resolved	

..... *Maurice Kamene Kiny*

Director General/C.E.O/M.D (enter title of head of KNPHI)

Date: *9/12/2025*



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**Appendix II: Projects implemented by KNPHI**

Projects implemented by the State Corporation/ SAGA Funded by development partners and/ or the Government.

<b>Project title</b>	<b>Project Number</b>	<b>Donor</b>	<b>Period/ duration</b>	<b>Donor commitment</b>	<b>Separate donor reporting required as per the donor agreement (Yes/No)</b>	<b>Consolidated in these financial statements. (Yes/No)</b>
K saves Gates SRS		Bill and Melinda Gates Foundation		44,275,000	Yes	Yes
PMEP Connect		Resolve to save Lives (RTSL)		3,000,000	Yes	No
7-1-7 implementation in Kenya		Resolve to Save Lives		9,000,000	Yes	No
Covid Health Emergency Response (CHERP)		WB-Loan		181,887,300	Yes	No

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Appendix IV: Transfers from Other Government Entities

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/ Development/Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/recognized				Total Transfers during the Year
					Capital Fund	Deferred Income	Receivables	Others - must be specific	
State Department for Public Health and Professional Standards	08/07/2024 02/09/2024 30/01/2025 08/05/2025	Recurrent	33,640,000	✓	-	-	-	-	33,640,000
Bill and Melinda Gates Foundation	-	Donor Fund	44,275,000	✓	-	✓	-	-	44,275,000
<b>Total</b>			<b>77,915,000</b>		-	-	-	-	<b>77,915,000</b>

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**Appendix V- Inter-Entity Confirmation Letter**

**Name of Transferring Entity**

**Name of Beneficiary Entity:**

Confirmation of amounts received by [Insert name of beneficiary KNPHI] as at 30 <sup>th</sup> June (Current FY)					
Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
<b>Total</b>					

I confirm that the amounts shown above are correct as of the date indicated.

**Head of Accounts Department - Disbursing KNPHI:**

Name ..... Sign ..... Date .....

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**Head of Accounts Department - Beneficiary KNPHI:**

**Name .....** **Sign .....** **Date.....**



**Appendix VI: Reporting of Climate Relevant Expenditures**

Project Name	Project Description	Project Objectives	Project Activities	Quarter				Source of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
National Tree Planting	Tree planting in West Pokot County	To increase tree coverage in West Pokot County	Tree planting in West Pokot County		✓			GoK funds	State Department for Public Health and Professional Standards

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**Appendix VII: Reporting on Disaster Management Expenditure**

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments
March, April and May Rainfall	Measter enterprise	Long Rains	Emergency and Disaster Response	0-1083-0020-2211008	2,312,800.00	
March, April and May Rainfall	Allied Medical Supplies	Long Rains	Emergency and Disaster Response	0-1083-0020-2211008	2,843,925.00	