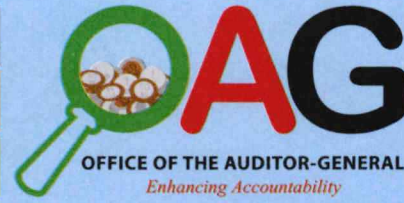



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REPORT

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 06 NOV 2025	DAY: Thursday
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CLERK-AT THE-TABLE:	A. Shibuske

THE AUDITOR-GENERAL

ON

**COVID-19 HEALTH EMERGENCY RESPONSE
PROJECT CREDIT NO.6598-KE**

**FOR THE YEAR ENDED
30 JUNE, 2025**

MINISTRY OF HEALTH





PROJECT NAME: COVID-19 HEALTH EMERGENCY RESPONSE PROJECT

IMPLEMENTING AGENCY: MINISTRY OF HEALTH

GRANT/CREDIT NUMBER: 6598-KE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2025

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

Covid-19 Health Emergency Response Project: Project Number 6598-KE
Annual Report and Financial Statements for the financial year ended June 30, 2025

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1. Acronyms and Definition of Terms

CBK	Central Bank of Kenya
CERC	Contingency Emergency Response Component
CHERP	Covid-19 Health Emergency Response Project
Comparative FY	Financial year preceding the current financial year.
CPS	country Partnership Strategy
CT	County Treasury
GBV	Gender Based Violence
GDP	Gross Domestic Produce
HCW	Health Care Workers
ICPAK	Institute of Certified Public Accountants of Kenya
IDU	Infectious Disease Unit
IMF	International Monetary Fund
IPC	Infection and Prevention and Control
IPSAS	International Public Sector Accounting Standards
JEE	Joint External Evaluation
KNBTS	Kenya National Blood Transfusion Services
KTTA	Kenya Tissue Transplant Authority
KUTRRH	Kenyatta University Teaching Referral and Research Hospital
MHFA	Mental Health first Aid
MHPSS	Mental Health Mental Health Psychosocial Support
MPA	Multiphase Programmatic Approach
NEMA	National Environment Management Authority

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NT	National Treasury
PFM	Public Finance Management.
PSASB	Public Sector Accounting Standards Board
THS-UCP	Transforming Health Systems for Universal Care Project
TWG	Technical Working Group
UNICEF	United Nations Children’s Fund
WBG	World Bank Group
WTE	Waste Treatment Equipment

2. Project Information and Overall Performance

2.1 Name and registered office

Name

The project's official name is Covid-19 Health Emergency Response Project.

Objective

The key objective of the project is to prevent, detect and respond to the threat posed by COVID-19 and strengthen national systems for public health preparedness.

Address

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

Ministry of Health

Afya House

Cathedral Road

P.O Box 30016-00100

Nairobi

Contacts: The following are the project

contacts P.O. Box: 30016-00100

Telephone: +254-20-2717077

E-mail:

ps.medical@health.go.ke

Website: www.health.go.ke

Project information and overall performance (continued)

2.2 Project Information

Project Start Date:	31 March 2020
Project End Date:	31 March 2025
Project Coordinator:	Dr. Anne Ng'ang'a
Project Sponsor:	World Bank

2.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the Ministry of Health, State department for Medical Services.
Project number	6598-KE
Strategic goals of the project	The strategic goals of the project are as follows: <ul style="list-style-type: none">(i) To prevent, detect and respond to the threat posed by COVID-19(ii) To strengthen national systems for public health preparedness

*Covid-19 Health Emergency Response Project: Project Number 6598-KE
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<p>Summary of Project Strategies for achievement of strategic goals</p>	<p>The project management aims to achieve the goals through the following means:</p> <ul style="list-style-type: none"> (i) Improve the availability of supplies and equipment needed to respond to COVID-19 and other public health emergencies and (ii) Strengthen the capacity of the (Ministry of Health) MoH to provide timely medical diagnosis for COVID-19 patients. (iii) Strengthening response and build capacity of key stakeholders including health workers and communities (iv) Strengthening the health systems capacity to effectively provide Infection Prevention and Control (IPC) and case management of COVID-19 cases.
	<ul style="list-style-type: none"> (v) Ensure the safe management of waste generated by laboratory and medical activities. (vi) Ensure there is a two- way communication between the Government and the population (vii) Strengthening the capacity of the Kenya National Blood Transfusion Service (KNBTS) to provide safe blood and blood products. Blood is core to all clinical aspects of health systems. (viii) Supporting implementation, by covering finance costs associated with the Project coordination, activities for program implementation and monitoring, and to strengthen management capacity (ix) Improve the capacity and quality of GBV response services for survivors in targeted counties, with focus on health systems strengthening.

<p>Other important background information of the project</p>	<p>The Project is aligned with World Bank Group (WBG) strategic priorities, particularly the WBG’s mission to end extreme poverty and boost shared prosperity. The Project is focused on preparedness and response, which are critical to achieving UHC. It is aligned with the World Bank’s support for national plans and global commitments to strengthen health security through three key actions under preparedness: (i) improving national preparedness plans including organizational structure of the Government; (ii) promoting adherence to the IHR; and (iii) utilizing international framework for monitoring and evaluation (M&E) of IHR.</p> <p>The Project is aligned with the Country Partnership Strategy (CPS) FY 2014-2020 (Report No. 87024-KE). Improved social service delivery for vulnerable groups, particularly women, is a key outcome of Domain Two (Protection and Potential); and better provision of health and sanitation services by counties is a key output of Domain Three. The Project complements the World Bank is ongoing: (i) technical assistance to pandemic preparedness; and (ii) the Transforming Health Systems for Universal Care Project (THS-UCP – P152394) (Report No. PAD1694) which includes a Contingency Emergency Response Component (CERC) (US\$10 million) that was triggered to co-finance the National COVID-19 Contingency Plan. The Project is also aligned to the Kenya Health Sector Strategic and Investment Plan III, which includes disease surveillance and information as a key investment priority.</p>
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*Covid-19 Health Emergency Response Project: Project Number 6598-KE
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	<p>Description</p> <p>The COVID-19 financing for the Project will be provided through the WBG COVID-19 Fast Track Facility, as part of a Global COVID-19 Multiphase Programmatic Approach (MPA) Program, designed to assist countries to prevent, detect and respond to the threat posed by COVID-19 and strengthen national systems for public health preparedness. The amount allocated to Kenya under the Fast Track Facility is based on criteria for each country taking into consideration key factors such as population size, GDP per capita, and other selected criteria.</p>
Areas that the project was formed to intervene	<p>The project was formed to intervene in the following areas:</p> <ul style="list-style-type: none"> (i) Medical Supplies and Equipment (ii) Response, Capacity Building and Training (iii) Quarantine, Isolation and Treatment Centres (iv) Medical Waste Management (v) Community Discussions and Information Outreach (vi) Availability of Safe Blood and Blood Products (vii) Project operations (viii) Improving Quality and Capacity for Gender-Based Violence Response
Project duration	<p>The project started on 31st March 2020 and ended 31st March 2025</p>

Project Information and Overall Performance (Continued)

2.4 Bankers

The following are the bankers for the project:

Central Bank of Kenya

Haile Selassie Avenue

P.O Box 60000-00200

Nairobi

2.5 Independent Auditor

The project is audited by;

The Office of the Auditor General

Anniversary Towers

P.O Box 30084 – 00100

Nairobi

2.6 Roles and Responsibilities

No	Names	Title designation	Key qualification	Responsibilities
1	Dr. Anne Ng'ang'a	Project Lead	MSc. Health Systems Management, BDS	Senior Dental Specialist
2	Dr. Jamlick Karumbi	Deputy Project Manager	MSc. Epidemiology; Bpharm	Senior Deputy Chief Pharmacist
3	Dr. Salim Hussein	Communication and Community engagement	MSc. Public Health System Management and Application	Deputy Director of Medical Services
4	Dr. Maureen Kimani	Communication and Community engagement	Master's Degree in Community Health	Assistant Director of Medical Services
5	Mr. Japheth Athanasio	Monitoring and Evaluation	MSc. Health Systems Management & Application (Health Systems specialist), Bsc. Public health, Dip. CMed	Assistant Deputy Clinical Officer

***Covid-19 Health Emergency Response Project: Project Number 6598-KE
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6	CPA Lawrence Mwenda	Project Accountant	Msc. Finance, BCOM, CPA (K),	Principal Accountant
7	Ms. Ruth Ngure	Supply Chain Management Services	Degree in supply chain management	Supply Chain Management Officer
8	Mr. Felix Mulati	Budget & Budgetary Execution	B.com (Finance)	Finance Officer II
9	Ms. Lily Kirui	Medical Supplies and Equipment	MSc, Epidemiology & Lab Management	Principal Medical Laboratory Technologist
10	Ms. Catherine Ahonge	Training and surveillance	MSc. Public Health Bsc. Project Planning and Management- Social services and Health	Senior Nursing officer
11	Mr. Lolem Bosco	Medical waste management	Bsc. Environmental Health	Senior Public Health Officer
12	Ms. Alice Mbui	Blood and Blood products	BSC Med Lab Service	Principal Medical Laboratory Technologist II
13	Ms. Jacqueline Ressa Mbala	Social Safeguards	BA Psychology and Sociology	Registered Clinical Officer
14	Mr. Allan Govoga	Social Safeguards	Bsc. In Health Systems	Principal Clinical Officer II
15	Ms. Drusilla Wairimu Ruhui	Internal Audit	MSc. Finance, CPA (K)	Senior Internal Auditor
16	Dr. Rose Wafula	GBV quality improvement	Masters in International. & M. Public Health	Deputy Director of Medical Services
17	Ms. Doras Katampoi	Office Admin	Dip. Office management,	Senior Assistant Office Admin
18	Ms. Anne Marimbet	Monitoring & Evaluation	Higher National Diploma in Health systems Management	Principal Orthopedic Technology
19	Mr. Stewart Mwangi	Accountant	CPA (2)	Senior Accountant I

***Covid-19 Health Emergency Response Project: Project Number 6598-KE
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20	Ms. Lucy Njeru	Comp-2 HR	Dip. Records management	Clerical Officer
21	Anne Jeptoo Kibichii	Accountant	B. Com, CPA (K)	Senior Accountant II
22	Ms. Evelyn Wachuka	Procurement- KEMSA	Bsc Microbiology, Certified chartered Institute of procurement purchasing & Supply chain	Procurement Officer
23	Daniel Cheboi	Project driver	Driver	Transport Officer

2.7 Funding summary

The Project is for a duration of 5 years from 2020 to 2025 with an approved budget of EUR199,650,683 (use donor currency) equivalent to Ksh. 26,930,000,000 as highlighted in the table below:

*Covid-19 Health Emergency Response Project: Project Number 6598-KE
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Project information and overall performance (continued)

Below is the funding summary:

A. Source of Funds

Source of funds	Donor Commitment		Amount received to date – (30th June 2025)		Undrawn balance to date	
	EUR	Kshs	Donor currency		Donor currency	
			EUR	Kshs	EUR	Kshs
(A)	(A')	(B)	(B')	(A)-(B)	(A') - (B')	
(i) Grant						
World Bank (PEF)	2,997,602	300,000,000	2,997,161	299,947,088	441	52,912
World Bank (DANIDA)	2,653,081	440,000,000	1,721,827	285,143,194	931,254	154,856,806
	5,650,683	740,000,000	4,718,988	585,090,282	931,695	154,909,718
(ii) Loan						
			26,925,768	3,725,103,573		
World Bank Parent Funding	45,500,000	6,142,500,000	26,984,000	3,383,213,516	18,516,000	2,759,286,484
World Bank Additional Financing I	41,800,000	5,643,000,000	24,056,228	3,340,922,612	17,743,772	2,302,077,388
World Bank Additional Financing II	106,700,000	14,404,500,000	6,512,240	800,311,701	100,187,760	13,604,188,299
	194,000,000	26,190,000,000	84,478,236	11,249,551,402	136,447,532	18,665,552,171
Adjustment						
Direct payments -Parent Funding					-8,342,604	-1,251,390,504
Direct payments AF I					-15,268,427	-2,084,993,756
Direct payments AF II					- 3,314,737	-388,719,213
Cancelled obligation-AF II	- 42,761,612	- 6,429,763,238			- 42,761,612	-6,429,763,238
Total adjustments	-42,761,612	-6,429,763,238	0	0	-69,687,380	-10,154,866,711
Total	151,238,388	19,760,236,762	84,478,236	11,249,551,402	66,760,152	8,510,685,460
Grand Total	156,889,071	20,500,236,762	89,197,224	11,834,641,684	67,691,847	8,665,595,178

- i. The total for direct payments is adjusted by **Ksh. 388,719,213** equivalents to **EUR. 3,314,737** for the procurement of COVID-19 Vaccines paid to UNICEF in July 2022 under additional financing 2
- ii. The Undrawn balances for Parent funding, AF I and AF II is less direct payments of **Kes.1,251,390,504**, **Kes. 2,084,993,756** and **Kes. 388,719,213** respectively which totals to **Ksh. 3,725,103,573**
- iii. The undrawn balance under AF II is adjusted for cancellation of **EUR42,761,612** equivalent to **Kes.6,429,763,238**

Project information and overall performance (continued)

B. Application of Funds

Application of funds	Amount received to date – (30th June 2025)		Cumulative amount paid to date – (30th June 2025)		Unutilized balance to date (30th June 2024)	
	Donor currency	Kshs	Donor currency	Kshs	Donor currency	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
(i) Grant						
World Bank Grant (PEF)	2,997,161	299,947,088	2,997,161	299,947,088	0	0
World Bank Grant (DANIDA)	1,721,827	285,143,194	1,721,827	285,143,194	0	0
Total grant	4,718,988	585,090,282	4,718,988	585,090,282	0	0
(ii) Loan						
World Bank Loan AIA (Direct payments)	26,925,768	3,725,103,573	26,925,768	3,725,103,573	0	0
World Bank Loan Revenue	57,552,468	7,523,447,829	57,552,468	7,523,447,829	0	0
Total loan	84,478,236	11,249,551,402	84,478,236	11,249,551,402	0	0
Grand Total	89,197,224	11,834,641,684	89,197,224	11,834,641,684	-	-

Project information and overall performance (continued)

2.8 Summary of Overall Project Performance:

- i)* Budget performance against actual amounts for current year and for cumulative to-date,
- ii)* The 2024-2025 approved work plan that formed the budget is **Ksh. 5,720,032,986.50**
Physical progress based on outputs, outcomes, and impacts since project commencement.

Some of the activities, which were undertaken, are as follows;

Component 1. Medical supplies and equipment

- i.* Procurement and distribution of 100,000 PCR extraction kits for COVID testing.
- ii.* Procurement and distribution of lab equipment to support testing in 17 laboratories across the country. (15 each of water baths, Microcentrifuge, & Biosafety Cabinets, 17 PCR machines, 1 refrigerator and 5 Freezers).
- iii.* Procurement and distribution of 498,000 liters of medical oxygen for use in 9 selected health facilities
- iv.* Procurement and distribution of 914,000 liters of medical oxygen to 25 health facilities across the country
- v.* Procurement and distribution of 630,000 liters of medical oxygen to 13 health facilities across the country
- vi.* Procurement and distribution of 768,000 liters of medical oxygen to 14 selected health facilities across the country
- vii.* Procurement of 840,000 liters of medical oxygen to Kenyatta National hospital
- viii.* 6222 liters of oxygen cylinder refills to 14 selected health facilities across the country
- ix.* Medical gases piping and oxygen accessories for 24 selected health facilities in the country
- x.* Procurement and distribution of 24 oxygen tanks for 24 selected health facilities in the country.
- xi.* Procurement and distribution of 100 ventilators to 18 selected health facilities across the country

- ii. Procurement of Personal Protective Equipment (PPEs) to 17 testing laboratories across the country (2000 pieces of liquid soap, 600 sanitizers, 10,200 pair of gloves and 10,000 packets of masks)

Component 2: Response, capacity building and training

- i. Leasing of 8 ambulances (five basic life support and three advanced cardiac life support) for six months to November 2021. These were used in Nairobi, Mombasa, Kiambu and Busia Counties to help with evacuation of patients.
- ii. Renewal of contracts for 477 health care workers to help with COVID management. They have been deployed to various testing labs, ports of entry and national health facilities. Currently, 32 staff; 16 psychologists and 16 medical social workers are under renewed contract which is expected to end in August 2023. The contract shall be closed at end of period.
- iii. Training of 34 laboratory officers on PCR testing in 9 counties and 392 lab officers on biosafety and biosecurity across 14 select counties.
- iv. Training of 350 health care workers on mental health first aid across 10 select counties.
- v. Support to establish the National Public Health Institute.
- vi. Supported KTTA, to procure 65 capacity staff for 18 months from December 2022.
- vii. 180 health workers trained on mental health Mental Health psychosocial support (MHPSS), Mental Health first Aid (MHFA) and debriefing across six counties (Kirinyaga, Taita Taveta, Bungoma, West Pokot, Kisumu and Kakamega).
- viii. External Joint external evaluation (JEE) comprehensive assessment of the country's health security capacities was conducted.

Component 3: Quarantine, Isolation and treatment centers.

- i. Renovation works at Mama Lucy hospital infectious disease unit finalized and works confirmed to be satisfactory on 21st February 2023.
- ii. Procurement of assorted equipment to support Mama Lucy and Kenyatta University Teaching, Research and Referral Hospital's infectious disease units.
- iii. Renovation works for KUTRRH- IDU and the two wards (Tana and Athi) was completed in

August, 2024.

- iv. Various additional medical equipment was delivered on 23rd September, 2024 at Mama Lucy Kibaki hospital. i.e., Blood Culture Analyzer- 2 No.; Electrolyte Analyzer- 2 No.; Urine Analyzer- 2 No.; Biosafety Cabinet- 2 No.; Water Bath 1- No.; Hot Air Oven- 1 No.; Laser Cassette Printer -1 No.; Slide and Cassette Storage/Archiving Cabinet and Drawers- 1 No.

Component 4: Medical Waste Management

- i. Procurement of a consultancy firm (Devlink) to undertake environmental and social impact assessments for the waste management equipment that are to be procured and installed in select health facilities. The firm is still undertaking the work.
- ii. Training of 67 health workers (training of trainers) from 17 counties and 6 ports of entry on Infection Control, Health Care Waste and Environment Management. These trainers will train facility-based waste equipment operators once they equipment are procured and installed.
- iii. The project is to support 12 health facilities with 11 new waste treatment equipment and operationalize the KUTRRH incinerator, where all required specifications, designs, and BQs for all the 12-waste treatment equipment have been finalized.
- iv. Construction of the 11 WTEs sheds of 11 WTE, 6 microwaves, 5 incinerators and operationalization of the KUTRRH incinerator which included retrofitting it with a heat recovery system was completed.

Environmental and Social Impact Assessment (ESIAs):

- i. 12 Environmental and social impact assessments reports cleared by PMT and WB.
- ii. 11 of the ESIA reports have successfully been disclosed in MOH website (<https://www.health.go.ke/esia-reports>)
- iii. NEMA processed 12 ESIA reports and issued licenses.
- iv. Construction of Waste Treatment Equipment sheds & installation and commissioning of Waste Treatment Equipment (WTEs) was done to twelve (12) facilities.
- v. Waste Management Trainings: A total of 67 Trainers of trainers (TOTs), 598 Health

Management Team (HMT) members and 1,125 waste handlers were trained totaling to 1,790.

- vi. Conducted an Environmental and Social safeguards Close Out Audit.

Component 5: Community engagement and communications

- i. Continued public relations and communications activity on COVID-19 related activities by the consultancy firm. The contract ended in June 2022.
- ii. Three knowledge, attitude, and practice (KAP) surveys were undertaken across the country on COVID. 1 immersion exercise conducted. The findings have informed the planning of the Ministry on COVID response.
- iii. Setting up of a call centre within the Ministry to help in communications and health promotion activities.
- iv. Development of various IEC materials developed and disseminated through various social media platforms.
- v. MOH call centre operationalized.

Component 6: Availability of Safe Blood and Blood Products

- i) Review and launch of various guidelines (Kenya Standards for blood transfusion services, Guidelines for appropriate use of blood & blood products, Cold Chain Manual, Hemovigilance Manual and Standards for set-up of blood establishments) for blood transfusion service.
- ii) Renovation of 3 regional blood transfusion centers, 6 cold rooms, 5 incinerators and repair of 7 generators to enhance service delivery.
- iii) Procurement of 12 customized vehicles for use in blood drives by RBTCs and satellite sites
- iv) Procurement of blood processing equipment (Manual and automated component expressor).
- v) Supported the equipping of 12 additional satellite centers.
- vi) Supported the Blood Transfusion service to host the inaugural Damu-Ke conference (28th to 30th June 2022), where the Blood Management and Information System (BMIS) was launched.
- vii) 57 individual consultants procured on contract basis to support key functions at KBTTS
- viii) Training and Implementation of Blood Bank standards by AfSBT.

- ix) Implementation of a donor retention strategy through: -
 - a. Media engagement and training and development of feature stories on blood donation and transfusion.
 - b. Communication campaign on voluntary blood donors.
 - c. Contract to procure services for recruitment and retention of 100,000 blood donors is being implemented
- x) The system on Blood Banking information management has been developed.
 - a. ICT equipment including laptops (135), printers (96), desktop computers (100) UPS (22), bar code scanners (190) Label printers (82), have been procured and distributed to the Regional blood transfusion centers and satellite centers
 - b. Deployment of the system has been done at the 6 Regional blood transfusion centers, and at 43 satellites centres
 - c. Wireless internet has been installed in 40 facilities (RBTCs and Satellites)
 - d. Staff in 49 facilities (RBTCs and Satellites) have been trained on use of Blood Banking Information Management system (Damu Ke) and have subsequently implemented its use.
 - e. County leadership (CDH & CECM) Sensitized on use of Damu Ke at the respective county referral hospitals.
 - f. Establishment of a mini data center to act as a backup of data collected through Damu Ke.

Component 7: Project implementation and monitoring

- i. Support supervisory, assessment & monitoring of surge capacity staff recruited under by the project.
- ii. 8 quarterly Continuous assessments have been done cumulatively since project inception.
- iii. Quality-of-care case management assessment using computer tablets in 24 designated COVID-19 public treatment health facilities was done and reports and policy brief developed.
- iv. Preparation and guide in 6 World Bank Missions and 1 Mid Term Review in November 2022

- v. Training of focal person in select counties on Grievance Redress Mechanisms and social safeguards for the project.
- vi. Procurement of laptops, mobile phones and office equipment for the project management team.
- vii. Capacity building of project staff on various courses as per the approved training plan.
- viii. Final World Bank Team Implementation Support Mission (ISM) for the Project was held on 20th to 31st January 2025.
- ix. Submitted a final borrower's evaluation report which captured the key achievements by component, PMT reflections on project implementation.
- x. Tracking of 24 indicators 6 Development Objectives (PDO) and 18 Intermediate indicators.

Component 8: Improving Quality and Capacity for Gender Based Violence Response

- i. Adaptation of the GBV training module into a virtual module. Training of over 2500 HCW using the virtual module
- ii. Training of 325 HCW using the face-to-face training module.
- iii. Procurement of 2060 PRC kits and distribution of the same to 20 counties.
- v. Development of community GBV sensitization package and IEC materials; trained 141 CORPs TOT and sensitization of 1,410 community persons.
- v. Undertaking of a GBV knowledge sharing/scientific forum (8th to 10th June 2022).
- vi. 2000 copies each of GBV registers, PRC forms and monthly summary tools procured, distributed and disseminated across 47 counties. One GBV DQA conducted.
- vii. Development of national guidelines for psychosocial support for children, and printing of 1000copies, TOT training of over 100 HCW and facility sensitization of 1410 HCW
- viii. Support of county coordination GBV TWG meetings in 40 counties.
- x. Supervision of GBV quality using the GBV Quality Assessment tool in 40 counties.
- x. A firm contracted in Nov. 2022 to support QA assessment in 10 counties. HCW trained from 50 facilities, QA assessment done, results disseminated in the county GBV multisectoral forum and 10 action plans developed.
- xi. A firm contracted in October 2022 to support debriefing sessions and confidential referrals.
- xii. Conducted a SGBV learning and networking conference.

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

Year	Absorption rate
2019/2020	7%
2020/2021	28%
2021/2022	34%
2022/2023	41%
2023/2024	69%
2024/2025	84%

iv) List the implementation challenges and recommended next steps.

Implementation challenges	Recommended
Dynamic nature of the pandemic leading to change in priorities and revision of planned activities	Strengthen National and County collaboration to ensure response to the pandemic as it occurs
Covid-19 vaccines under additional funding II were not delivered since the country did not need them but AVAT invoiced the GOK	Cabinet decision needed on this matter.
The project ended on 31 st March 2025 and hence Sustainability of projects initiated in the country is required	County governments should allocate budgets towards sustainability of the supported activities. The project sensitized county directors of Health at project inception of timelines of the project and therefore the need to plan for sustainability beyond project period.

2.9 Summary of Project Compliance:

- i) The project complies with applicable laws, regulations and essential external financing agreement or covenants, this helped in achievements of the set objections of the project.
- ii) The CHERP project has no non – compliance issues
- iii) The project is compliant with all existing laws and regulations

3. Statement of Performance against Project's Predetermined Objectives

Introduction

The project development objective (PDO) of the parent project and this AF is to prevent, detect and respond to the COVID-19 outbreak and strengthen national systems for public health emergency preparedness in the Country.

Core objectives of the project

Whilst implementing this project, a number of key outcome indicators were designed to address several issues on; mitigation measures, provision of diagnostic equipment for COVID – 19, healthcare facilities with isolation capabilities and availability of safe blood and blood products.

Specific objectives of the project

The specific objectives focus on the containment, diagnosis and treatment of patients in order to control the disease outbreak while undertaking;

- i. Medical Supplies and Equipment
- ii. Response, Capacity Building and Training
- iii. Quarantine, Isolation and Treatment Centers
- iv. Medical Waste Disposal
- v. Community Discussions and Information Outreach
- vi. Availability of Safe Blood and Blood Products
- vii. Project Implementation and Monitoring
- viii. Response to Gender Based Violence.

Progress on the attainment of strategic development objectives

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

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Below, we provide the progress on attaining the stated objectives:

Project	Objective	Outcome	Indicator	Performance
Component 1	To improve the availability of supplies and equipment needed to respond to COVID-19 and other public health emergencies.	Capacity for COVID-19 testing and access to quality clinical diagnostics for other diseases enhanced	Number of testing equipment supplied to testing facilities	<ul style="list-style-type: none"> • 17 PCR machines delivered to selected testing facilities improving the molecular testing in the country from 21 to 32. • Five Minus 80°C freezers and 11 refrigerator delivered to selected testing facilities to improve storage services.
	To strengthen the capacity of MOH to provide timely medical diagnosis for COVID-19 patients	Capacity for case management including oxygen strengthened	Number of health facilities with oxygen tanks.	The number of oxygen tanks increased from 19 to 24.
	To protect health care workers against infection	Health care workers protected against acquired infections	Number of PPEs procured and distributed	Distribution of 2000 pieces of liquid soap, 600 sanitizers, 10,200 pair of gloves and 10,000 packets of masks to selected testing facilities across the country
Component 2	To Coordinate COVID-19 response, capacity building, and training activities across the different technical teams including public Health Emergency Response teams among other entities in MOH/counties	Psychological support and mental health capacity at National and County levels strengthened.	Number of health care workers trained on mental health psychological support and Debriefing	In FY 2024-2025 we trained 470 health workforce were trained in mental health.

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Component 3	To strengthen the Health Systems Capacity to effectively provide Infection Prevention and Control (IPC) and case management of COVID-19 cases by strengthening capacity for infectious disease management.	Capacity for infectious disease management strengthened	Number of designated national referral facilities (isolation and treatment centres) renovated /Constructed	In FY 2024/2025 no renovation/ construction was conducted.
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Component 4	To ensure safe treatment and disposal of waste generated by laboratory and medical activities including from vaccination program.	Environmental safeguards instruments, environmental and social impact assessments and audits including compliance monitoring & supervision	Number of Environmental safeguards instruments, environmental (ESIA) approved by NEMA	The number of approved ESIA's by NEMA was 12
		Waste treatment equipment (WTE)- (incinerators, microwaves & autoclaves) sheds constructed	Number of WTEs sheds and provision of waste management infrastructure & services constructed	In the FY 2023-2024, the number of Sheds constructed and completed were 12

Component 6	To transform and strengthen the capacity of the Kenya National Blood Transfusion Service (KNBTS) in the provision of safe blood	Kenya National Blood Transfusion Service (KNBTS) capacity to provide safe blood and blood products transformed	Percentage of safe blood available for transfusion in the country	In the FY 2024-2025, the percentage of safe blood available for transfusion was 82 %
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	and blood products.	and strengthened	Percentage of designated blood transfusion centers (regional and satellite centers) with Transmission Transmissible Infections (TTIs) diagnostic equipment and reagents	In the FY 2024-2025, the percentage of designated blood transfusion Centres with Transmission Transmissible Infections (TTI) diagnostic equipment and reagents was 100%
			Percentage of KNBTS satellite centers linked to and using blood service information system	In the FY 2024-2025, the percentage of KNBTS satellite centers linked to and using blood service information system was 120%. Target was to roll out the system to 30 satellites but 50 facilities (RBTCs and satellites are using the system.
Component 7	To ensure that the project Does NO harm to people and communities	Impact people and communities on health, safety and well-being mitigated	Percentage of complaints to the Grievance Redress Mechanism (GRM) satisfactorily addressed within 4 weeks of initial complaint being recorded.	In FY 2024/2025 we did not receive any complaint directly involving the Project.

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Component 8	To strength health sector systems for GBV response	GBV response in health sector strengthened.	Number of Health Sector Action Plans for GBV developed as informed by results of quality assurance tool	Ten (10) County plans and 1 National Action Plan were developed in FY 2023/2024. The 10 counties are: - Turkana, Wajir, Nakuru, Laikipia, Muranga, Kisii, Kitui, Nairobi, Mombasa and Trans-Noida
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4. Environmental and Sustainability Reporting

The CHERP project exist to transform lives. This is our purpose, the driving force behind everything we do as outline below;

1. Sustainability strategy and profile

The CHERP project had two objectives one is to prevent, control and mitigate COVID-19 and the second one is to strengthen the health system to prepare for any future potential outbreaks and enable efficient service provision. The second objective is aimed at ensuring sustainability of the services provided and enhanced by the CHERP project. Secondly most of the equipment and consumables provided to the counties there is an understanding for them to sustain the maintenance of the equipment and purchase of the consumables. Most of the activities started or supported have been integrated into the already provided services so as to have continuity and for the services not to be vertical and to serve more than one purpose. The activities undertaken in the project are also focused in strengthening the health systems blocks which in the long run strengthens the health system. This in turn supports the implementation of UHC which is a presidential directive and country's Global commitment. The Project also uses already in use infrastructure like the IFMIS system and Governance system at the National and County level.

2. Environmental performance

The project complies with waste management and ensures safe disposal of waste generated through medical activities.

3. Employee welfare

The project has engaged employees on short term contract through direct procurement of individual consultant to serve as emergency responses officers. The procurement process is as described on their contract agreement, the project takes into account gender balance and disability concerns.

4. Marketplace practices-

(The project should outline its efforts to):

a) Responsible Supply chain and supplier relations-

The project follows procurement process using World Bank guidelines and Public Procurement and Disposal Act of 2015 and Procurement Regulations of 2020. The project pays suppliers upon presentation of relevant documents to support payments.

b) Responsible ethical practices

The project abides by the provision of the constitution of Kenya 2010 and follows Public Finance Management Act of 2012. In addition, the project always involves stake holders in planning for activities to be under taken.

c) Regulatory impact assessment

The project abides by the provision of the constitution of Kenya 2010 and follows Public Finance Management Act of 2012. In addition, the project always involves stake holders in planning for activities to be under taken.

5. Community Engagements

Component 5 that deals with communication and community engagement has been able to support the counties through trainings on social behavior and communication change on COVID – 19 diseases. In addition, Component 8 support Gender based Violence by Improving Quality and Capacity for Gender Based Violence Response

5. Statement of Project Management Responsibilities

The Principal Secretary for the Ministry of Health, State Department for Medical Services and the Project Manager for Kenya COVID-19 Health Emergency Response Project are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year (period) ended on June 30, 2025. This responsibility includes: (i) maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Project; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Project; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Principal Secretary for the Ministry of Health, State Department for medical services and the Project Manager for Kenya COVID- 19 Emergency Response Project accept responsibility for the Project's financial statements, which have been prepared on the accrual basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards. The Principal Secretary for the State Department for medical services and the Project Manager for Kenya COVID- 19 Health Emergency Response Project are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2025, and of the Project's financial position as at that date. The Principal Secretary for the State Department for medical services and the Project Manager for Kenya COVID-19 Health Emergency Response Project further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

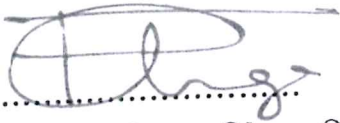
The Principal Secretary for the State Department for medical services and the Project Manager for Kenya COVID- 19 Health Emergency Response Project confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants.

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The Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project Financial Statements

The Project financial statements were approved by the Principal Secretary for the Ministry of Health, State Department for Medical Services and the Project Manager for Covid-19 Health Emergency Response Project on 30th September, 2025 and signed by:



Name Dr. Ouma Oluga, OGW

Principal Secretary



Name Dr. Anne Ng'ang'a

Project Coordinator

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON COVID-19 HEALTH EMERGENCY RESPONSE PROJECT CREDIT NO.6598-KE FOR THE YEAR ENDED 30 JUNE, 2025 - MINISTRY OF HEALTH

PREAMBLE

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

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

An Unmodified Opinion is issued when the Auditor-General concludes that 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 aim to address the Auditor-General's statutory roles and responsibilities as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Covid-19 Health Emergency Response Project Credit No.6598-KE - Ministry of Health set out on pages 1 to 43, 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 the statement of comparison of budget and actual amounts for the year

then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Covid-19 Health Emergency Response Project Credit No.6598-KE as 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 Public Finance Management Act, 2012 and the Credit Agreement No. 6598-KE dated 03 April, 2020 between the International Development Association and the Republic of Kenya.

Basis for Opinion

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Covid-19 Health Emergency Response Project Credit No.6598-KE Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget amount of Kshs.5,727,477,969 and actual on comparable basis of Kshs.4,459,988,387 resulting to underfunding of Kshs.1,267,489,582 or 22% of the budget. Similarly, the Project actual receipts was Kshs.4,459,988,387 while the actual expenditure amounted to Kshs.4,446,079,310 resulting to an under absorption of Kshs.13,909,077.

The underfunding and under absorption affected the implementation of planned Project activities which may have impacted negatively on service delivery to the Public.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report

on the Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal controls, Risk Management and Governance. However, the Management had not resolved the issues as at 30 June, 2025.

Other Information

Conclusion

Management is responsible for the Other Information set out on page iv to xxix which comprises of Project Information and Overall Performance, Statement of Performance Against the Project's Predetermined Objectives, Environmental and Sustainability Reporting and Statement of Project Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

Basis for Conclusion

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

1. Missed Project Performance Targets

Review of Project performance revealed that as at 30 June, 2025, only 40% of the population had been fully vaccinated against the national target of 54% resulting to a shortfall of 26%. Further, the male population, vaccination coverage stood at 47% against a target of 50% resulting to a variance of 3.2%. In addition, the community engagement, outreach to vulnerable and marginalized groups in their indigenous languages achieved a 79% against the target of 80%.

In the circumstances, the Project objectives may not be achieved.

2. Doubtful Sustainability of Accrued Project Gains

The source of funding summary indicates that the Project received loans from development partners amounting to Kshs.11,249,551,402 and grants amount of Kshs.585,090,282 from 31 March, 2022 to 30 June, 2025. Among the services financed by the project were the provision of medical supplies and equipment, capacity building and training to stakeholders, quarantine, isolation and treatment centres, medical waste management in hospitals, community discussions and information outreach, availability of safe blood and blood products and improving quality and capacity for gender-based violence response. However, the Management did not disclose the strategies it had put in place to safeguard the gains the project had made to date and to the Project end on 30 September, 2025.

In the circumstances, the gains made by the project may not be sustained beyond the Project life.

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 thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Imbalanced Project Budget

The statement of comparison of budget and actual amounts reflects the total revenue budget of Kshs.5,727,477,969 and the total expenditure budget of Kshs.5,395,569,269 resulting to budget imbalance of Kshs.331,908,701. This is indicative of an imbalanced budget contrary to Regulation 33(c) of the Public Finance Management (National Government) Regulations, 2015, which states that unless provided otherwise in the Act, these Regulations or any other guidelines developed in furtherance of the Act or these Regulations the budget shall be balanced.

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

2. Unutilized Motor Vehicles

The statement of financial position and as disclosed under Note 21 to the financial statements reflects property, plant and equipment balance of Kshs.3,037,374,065. The balance includes additions of two motor vehicles valued at Kshs.19,428,691 during the year under review. However, physical verification in the month of August 2025 revealed that the vehicles were parked and had not been put to use since their delivery in March 2025. This was contrary to Section 68(1) of the Public Finance Management Act, 2012 which states that an accounting officer for a national government entity, Parliamentary Service Commission and the Judiciary shall be accountable to the National Assembly for ensuring that the resources of the respective entity for which he or she is the accounting officer are used in a way that is—(a) lawful and authorized; and (b) effective, efficient, economical and transparent.

In the circumstances, Management was in breach of the law while the value for money has not been realized on the an unutilized vehicles.

3. Delayed Disbursement of Project Funds

The statement of financial performance and as disclosed in Note 6 to the financial statements reflects revenue transfers amount of Kshs.4,614,775,692. However, review of the bank statements and cashbook revealed that disbursements amounting to Kshs.1,581,529,027 were received in the third and fourth quarters of the financial year outside the original project closure date of 31 March, 2025. This could have

restrained Management from accomplishing the planned activities within the stipulated timelines. This was contrary to Regulation 83 (1 and 2b) of the Public Finance Management (National Government) Regulations, 2015, which states that The National Treasury shall be responsible for establishing sound cash management systems, procedures and processes, to ensure efficient and effective banking and cash management practices by ensuring payments, including transfers to other levels of government and national-government entities are made when due for efficient, effective and economical program delivery and the government's normal terms for account;

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

4. Failure to Witness and Support Destruction of Vaccine Doses

According to a letter Ref. MOH/ADM/1/1/2 dated 19 August, 2024, 1,804,800 doses of Covid 19 vaccines had been delivered to the country to date. A further, 2,721,600 doses worth USD 64,037,757 were manufactured and not shipped as they were no longer needed and were due for disposal. These unshipped vaccines doses were indicated as no longer needed and were destroyed in the months of August and October 2024 as per the destruction certificates but there was no evidence of approval by the Cabinet. Further, there was no evidence that the multi-agency team, made up of critical experts, the user department and mandate holders from the Kenyan Government visited the warehouse in Belgium to verify whether the vaccines had been manufactured, their expiry status and witness the destruction exercise. In addition, The National Treasury has acknowledged the liability by writing a letter proposing the modalities of settling the outstanding obligation.

In the circumstances, the value for money was not realized.

5. Commitment Fees on the Undrawn Loan Balances

Review of source of funds on page xii indicated an undrawn loan balance of Kshs.8,665,595,176 while the project closure date was extended to 30 September, 2025 making it difficult to utilize the remaining funds within the remaining period. This undrawn balance continues to attract a commitment fee at a rate of 0.5%, which is equivalent to Kshs.43,327,975 per year. This was contrary to Regulations 193 and 194(m) of the Public Finance Management (National Government) Regulations, 2015, which state that it is the objective of the Public Debt Management Office (PDMO) is to ensure that the Government's financial needs and its payments are met at the lowest possible cost with a prudent degree of risk.

In the circumstances, Management was in breach of the law and an unnecessary commitment fee at a rate of 0.5% per annum may be incurred.

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

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

Conclusion

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

Basis for Conclusion

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

Conclusion

As required by International Development Association, I report based on my audit, that:

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

Basis for Conclusion

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and International Standards for Supreme Audit Institutions (ISSAIs). The standards requires that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with 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 also I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

09 October, 2025

7. Statement of Financial Performance for the Year Ended 30th June 2025

	Notes	2024/2025
		Kshs
Revenue		
Revenue Transfer	6	4,614,775,692
Miscellaneous Revenue	7	-
Total revenue		4,614,775,692
Expenses		
Employee costs	8	19,093,544
Use of goods and services	9	2,155,699,765
Depreciation and amortization expense	10	432,929,123
Transfer to other Government Entities	11	-
Other Transfers/Subsidies/Grants	12	-
Certified Works	13	-
Total expenses		2,607,722,433
Other gains/(losses)		
Gain/Loss on sale of assets	14	-
Gain/Loss on foreign exchange transactions	15	-
Impairment loss	16	-
Surplus/ (deficit)		2,007,053,258

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



Name: Dr. Ouma Oluga, OGW
Principal Secretary



Name Dr. Anne Ng'ang'a
Project Coordinator



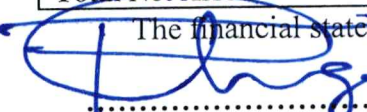
Name: Lawrence Mwenda
Project Accountant
ICPAK Member No:9445

*Covid-19 Health Emergency Response Project: Project Number 6598-KE
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8. Statement of Financial Position as at 30th June 2025

	Note	2024/2025	1 st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	17	13,909,077	781,012,695
Receivables	18	935,800,000	-
Inventories	19	-	-
Prepayment	20	-	-
Total Current Assets		949,709,077	781,012,695
Non-Current Assets			
Property, Plant and Equipment	21	3,037,374,065	301,433,782
Intangible Assets	22	-	-
Total Non- Current Assets		3,037,374,065	301,433,782
Total Assets (a)		3,987,083,142	1,082,446,477
Liabilities			
Current Liabilities			
Trade and Other Payables	23	897,583,406	2,257,700
Third Party Deposits	24	-	-
Deferred Income	25	-	-
Total Current Liabilities		897,583,406	2,257,700
Total Liabilities (b)		897,583,406	2,257,700
Net Assets (a-b)		3,089,499,736	1,080,188,777
Represented By:			
Accumulated Surplus		3,089,499,736	1,080,188,777
Total Net Assets		3,089,499,736	1,080,188,777

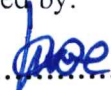
The financial statements were approved on 30th September, 2025 and signed by:


Name: Dr. Ouma Oluga, OGW

Principal Secretary


Name Dr. Anne Ng'ang'a

Project Coordinator


Name: Lawrence Mwenda

Project Accountant
ICPAK Member No:9445

9. Statement of Changes in Net Assets

Description	Accumulated Surplus
	Kshs
As at 30 th June 2024 (Cash Basis)	1,080,188,777
Adjustments:	
Asset Recognition	
Liabilities recognition	2,257,700
As at 1 st July 2024	1,082,446,477
Surplus/(Deficit) for the year	2,007,053,258
As at 30 th June 2025	3,089,499,736

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

The financial statements were approved on 30th September, 2025 and signed by:



.....
Name: Dr. Ouma Oluga, OGW
Principal Secretary



.....
Name Dr. Anne Ng'ang'a
Project Coordinator



.....
Name: Lawrence Mwenda
Project Accountant
ICPAK Member No:9445

*Covid-19 Health Emergency Response Project: Project Number 6598-KE
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10. Statement of Cashflow for the year ended 30th June 2025

Description	Note	2024/2025
		Kshs
Cashflow from operating activities		
Receipts		
Revenue Transfers		3,678,975,692
Miscellaneous Revenue		-
Total receipts		3,678,975,692
Payments		
Employee costs		19,093,545
Use of goods and services		1,258,116,358
Transfer to other Government Entities		-
Other Transfers/Subsidies/Grants		-
Certified Works		-
Total payments		1,277,209,903
Net cash flow from operating activities	26	2,401,765,788
Cashflow from investing activities		
Acquisition of non-financial assets		- 3,168,869,406
Proceeds from sale of Assets		-
Acquisition of Intangible assets		-
Net cash flows from investing activities		- 3,168,869,406
Cash flow from financing activities		
<i>Specify the activity</i>		-
Net cash flow from financing activities		- 767,103,618
Net increase/Decrease in cash and cash equivalents		-
Cash and cash equivalent at 1st July 2024	17	781,012,695
Cash and cash equivalent at end June 2025	17	13,909,077

11. Statement of Comparison of Budget and Actual Amounts for the Year ended 30th June 2025

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Budget Carry Overs from previous periods	781,012,695	-	781,012,695	781,012,695	-	100%
Receipts					-	
Revenue Transfers	2,517,330,000	-	2,517,330,000	1,581,529,028	935,800,972	63%
Direct payments	2,429,135,274	-	2,429,135,274	2,097,446,664	331,688,610	86%
Total Revenue	5,727,477,969	-	5,727,477,969	4,459,988,387	1,267,489,582	78%
Payments						
Employee costs	19,500,000	-	19,093,545	19,093,545	-	100%
Use of goods and services	2,143,340,000	-	2,143,340,000	1,258,116,359	885,223,641	59%
Direct Payment and acquisition of PPE	3,233,135,724	-	3,233,135,724	3,168,869,407	64,266,318	98%
Certified Works	-	-	-	-	-	
Total Payments	5,395,975,724	-	5,395,569,269	4,446,079,310	949,489,959	82%
Surplus	331,502,245	-	331,908,701	13,909,077	317,999,623	

Budget Reconciliation

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	331,908,701
1	Revenue transfer has a utilization rate of 63% due to exchange rate fluctuations, exchequer not received and budget cuts during the financial year	-935,800,972
2	The Direct payments have a utilization rate of 86%. This is due to exchange rate fluctuations.	-331,688,610
3	Use of goods shows underutilization due to budget cuts	885,223,641
4	Direct Payment and acquisition of PPE shows and underutilization due to accounts payables	64,266,318
	Closing Cash and Cash Equivalent as per the statement of Cash flows	13,909,077

12. Notes to the Financial Statements

1. General Information

Covid-19 Health Emergency Response-Project Project is established by and derives its authority and accountability from the Health Act 2017. The Project is wholly owned by the Government of Kenya and is domiciled in Kenya. The Project's principal activity is to prevent, detect and respond to the threat posed by COVID-19 and strengthen national systems for public health preparedness.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS).

These Financial statements were authorized for issue by the accounting officer on **30th September, 2025**

3. Adoption of New and Revised Standards

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

Standard	Effective date and impact:
IPSAS 43	<p>Applicable 1st January 2025</p> <p>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 a Project.</p> <p>The new standard requires entities to recognize, measure and present information on right of use assets and lease liabilities.</p> <p>This standard has no impact since the project has no lease contracts</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p>Applicable 1st January 2025</p> <p>The Standard requires,</p> <p>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:</p> <p>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.</p> <p>This standard has no impact since the project has no Non-Current assets held for sale or discontinued operations.</p>

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Standard	Effective date and impact:
<p>IPSAS 45- Property Plant and Equipment</p>	<p>Applicable 1st January 2025</p> <p>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 recognized 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> <p>This standard has no impact since the project has no infrastructure assets</p>
<p>IPSAS 46 Measurement</p>	<p>Applicable 1st January 2025</p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>

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 47- Revenue	<p>Applicable 1st January 2026</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 a Project 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>This standard will ensure proper accounting of revenues and useful information to the user of financial statements</p>
IPSAS 48- Transfer Expenses	<p>Applicable 1st January 2026</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>This standard has no impact since the project has not transferred funds to another government Project</p>
IPSAS 49- Retirement Benefit Plans	<p>Applicable 1st January 2026</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>This standard has no impact since the project has no retirement benefit plan</p>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p>Applicable 1st January 2027</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> <ol style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.

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Standard	Effective date and impact:
	<ul style="list-style-type: none"> 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. iii. Disclosures that identify and explain the amounts in the Project'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>This standard has no impact since the project is not involved in exploration and evaluation of mineral resources.</p>

iii) Early adoption of standards

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

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

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 Project 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 realized in the statement of financial performance over the useful life of the assets that have been acquired using such funds.

ii) Revenue from exchange transactions

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

b) Budget information

The original budget for FY 2024/2025 was approved by the National Assembly on 19th 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 Project upon receiving the respective approvals to conclude the final budget. Accordingly, the Project recorded additional appropriations of **Ksh.0.00** on the FY 2024/2025 budget following the National Assembly's approval. The Project 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 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 financial performance has been presented on page 6 of these financial statements.

c) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition or construction of the item of property appropriately according to the acronyms you use in your financial statements

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plant and equipment. When significant parts of property, plant and equipment are required to be replaced at intervals, the Project recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus, or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

d) Leases

Finance leases are leases that transfer substantially the entire risks and benefits incidental to ownership of the leased item to the Project. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Project also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Project will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

e) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite. Intangible assets with an indefinite useful life are assessed for impairment at each reporting date.

Notes to the financial statements

f) Research and development costs

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

- The technical feasibility of completing the asset so that the asset will be available for use or sale.
- Its intention to complete and its ability to use or sell the asset.
- How the asset will generate future economic benefits or service potential
- The availability of resources to complete the asset.
- 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.

g) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The project does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Project's financial statements. A financial instrument is any contract that gives rise to a financial asset of one Project and a financial liability or equity instrument of another Project. At initial recognition, the Project measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Notes to the financial statements

Financial assets

Classification

The Project classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity, or fair value through surplus and deficit on the basis of both the Project's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless a Project has made an irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, the Project classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Notes to the financial statements

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the Project manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

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.

Impairment

The Project assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The Project recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in Note.

Financial liabilities

Classification

The Project classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

Notes to the financial statements

h) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition.

Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- Raw materials: purchase cost using the weighted average cost method.
- Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost.

Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Project.

i) Provisions

Provisions are recognized when the Project 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 Project 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.

Contingent liabilities

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

Notes to the financial statements

Contingent assets

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

j) Nature and purpose of reserves

The Project creates and maintains reserves in terms of specific requirements. (Project to state the reserves maintained and appropriate policies adopted).

k) Changes in accounting policies and estimates

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

l) Employee benefits

Retirement benefit plans

The Project provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which a Project pays fixed contributions into a separate Project (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

Notes to the financial statements

m) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. At each reporting date, foreign currency monetary items are translated using the closing rate. Non-monetary items measured in historical cost are translated using the exchange rate at the date of the transaction, and those measured at fair value are translated using the exchange rates at the date when the fair value was determined. Exchange differences arising from the settlement of monetary items or translation of monetary/non-monetary items at rates different from those at which they were initially reported are recognized in surplus or deficit in the period.

n) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

o) Related parties

The Project regards a related party as a person or a Project with the ability to exert control individually or jointly or to exercise significant influence over the Project, or vice versa. Members of key management are regarded as related parties and comprise the directors, the Principal and senior managers.

p) Service concession arrangements

The Project analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the Project recognizes that asset when, and only when, it controls or regulates the services. The operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the Project also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

Notes to the financial statements

q) **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.

r) **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

Notes to the financial statements

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Project's 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.

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 Project 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 Project. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

Useful lives and residual values

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

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

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note.

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.

(Include provisions applicable for your organization e.g. provision for bad debts, provisions of obsolete stocks and how management estimates these provisions).

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Notes to the financial statements

6. Revenue Transfers

Description	Insert 2024/2025
	KShs
Unconditional Transfers	
World Bank	4,614,775,692
Transfers from Development partners	-
<i>Other unconditional transfers (Specify)</i>	-
Total Unconditional Transfers (a)	4,614,775,692
Conditional Transfers	
Transfers from Development partners 1	-
Transfers from Development partner 2	-
<i>Other conditional transfers (specify)</i>	-
Total Conditional Transfers (b)	-
Total Transfers for the Year (a + b)	4,614,775,692

a) Details to Revenue Transfers

Name of The Entity Transferring	Amount recognized to Statement of Financial performance	Amount deferred under deferred income.	Amount moved to Capital fund	Total transfers (2024/2025)
	Kshs	Kshs	Kshs	Kshs
GOK Funding	-	-	-	-
State Department for Medical services	580,565,384	-	-	580,565,384
State Department for Medical services	205,758,818	-	-	205,758,818
State Department for Medical services	597,711,641	-	-	597,711,641
State Department for Medical services	197,493,184	-	-	197,493,184
World Bank	2,097,446,664	-	-	2,097,446,664
Subtotal	3,679,065,692	-	-	3,679,065,692
Exchequer receivables	935,800,000	-	-	935,800,000
Total	4,614,775,692	-	-	4,614,775,692

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Notes to the financial statements

7. Miscellaneous revenue

Description	FY 2024/25
	Kshs
Interest Income	-
<i>Others (specify)</i>	-
Total	-

8. Employees Costs

Description	Period ended JUNE 2025
	Kshs
Basic wages of temporary employees	19,093,544
	-
Total Employee costs	19,093,544

9. Use of Goods and Services

Description	Period ended JUNE 2025
	Kshs
Consultancy	19,028,723
Communication, supplies and services	89,637,027
Domestic travel and subsistence	596,780,981
Printing, advertising, and information supplies & services	511,374
Training expenses	5,465,860
Hospitality supplies and services	112,559,372
Specialized materials and services	1,283,061,121
Office and general supplies and services	13,976,510
Fuel Oil and Lubricants	21,844,990
Routine maintenance – vehicles and other transport equipment	4,309,806
Routine maintenance – other assets	8,524,000
Total Use of Goods and Services	2,155,699,765

10. Depreciation and Amortization expense

Description	Period ended JUNE 2025
	Kshs
Property, plant and equipment	432,929,123
Total Depreciation and Amortization Expense	432,929,123

11. Transfer to Other Government Entities

Description	FY 2024/25
	Kshs
Ministry	-
Project	-
Department	-
County	-
Total	-

12. Other Transfers/Subsidies/Grants

Description	FY 2024/25
	Kshs
Transfers to Non-Government Organizations	-
Subsidies	-
<i>Others Specify</i>	-
Total	-

13. Certified Works

Description	FY 2024/25
	Kshs
Road Works	-
Water Works	-
Energy Infrastructure	-
<i>Others Specify</i>	-
Total	-

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Notes to the financial statements

14. Gain/Loss on Sale of Assets

Description	FY 2024/25
	Kshs
Property, plant and equipment	-
Intangible assets	-
Other assets not capitalised	-
Total gain/loss on sale of assets	-

15. Gain/Loss on foreign exchange transactions

Description	FY 2024/25
	Kshs
Gain on foreign exchange transactions	-
Loss on foreign exchange transactions	-
Total Gain/Loss	-

16. Impairment Loss

Description	FY 2024/25
	Kshs
Property, Plant and Equipment	-
Intangible Assets	-
<i>Others specify</i>	-
Total Impairment Loss	-

17. Cash and Cash Equivalents

Description	Period ended JUNE	Opening statement
	2025	1 st July 2024
	Kshs	Kshs
COVID 19 1000736647	1,168,551	721,214,383
KENYA COVID 1000736658	12,740,526	59,798,311
Total	13,909,077	781,012,695

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Notes to the Financial Statements (Continued)

Project Bank Accounts

Details	30 th June 2025	1 st July 2024
	Kshs	Kshs
Local Currency Accounts		
CBK COVID 19 1000736647	2,325,940	721,214,383
CBK KENYA COVID 1000736658	59,798,311	59,798,311
Total Currency balances in KES	<u>62,124,251</u>	<u>781,012,695</u>
Total bank account balances	<u>62,124,251</u>	<u>781,012,695</u>

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Notes to the Financial Statements (Continued)

18. Receivables

Description	30 th June 2025	1 st July 2024
	Kshs	Kshs
exchequer receivables	935,800,000	-
Total receivables (a+b)	935,800,000	-

Ageing analysis for Receivables

Description	30 th June 2025		1 st July 2024	
	2024/2025	% of the total	Compa rative FY	% of the total
Less than 1 year	935,800,000	100%	-	%
Total (a+b)	935,800,000	100%	-	100%

19. Inventories

Description	30 th June 2025	1 st July 2024
	FY Kshs	Kshs
Consumable stores	-	-
Construction stores	-	-
<i>Others consumables (specify)</i>	-	-
Less: allowance for impairment	-	-
Total inventories	-	-

(Provide brief explanation on inventories)

20. Prepayments

Description	30 th June 2025	1 st July 2024
	FY Kshs	Kshs
Insurance	-	-
Rent	-	-
<i>Others specify</i>	-	-
Total inventories	-	-

*Covid-19 Health Emergency Response Project: Project Number 6598-KE
Annual Report and Financial Statements for the financial year ended June 30, 2025*

Notes to the financial statements

21. Property, Plant and Equipment

Description	Buildings	Motor vehicles	Furniture and fittings	Computers & ICT Equipment	purchase of machinery and equipment	Total
Depreciation Rate	2%	12.50%	12.50%	30%	12.50%	0
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1st July 2024	54,524,508	100,349,820	7,380,000	24,536,210	114,643,243	301,433,782
Additions	-	35,260,406	-	3,271,210	3,130,337,790	3,168,869,406
Disposals	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-
As At Jun 2025	54,524,508	135,610,226	7,380,000	27,807,420	3,244,981,033	3,470,303,189
Depreciation And Impairment	-	-	-	-	-	-
Depreciation	1,090,490	16,951,278	922,500	8,342,226	405,622,629	432,929,123
Disposals	-	-	-	-	-	-
Impairment	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-
As At Jun 2025	1,090,490	16,951,278	922,500	8,342,226	405,622,629	432,929,123
Net Book Values	53,434,018	118,658,948	6,457,500	19,465,194	2,839,358,404	3,037,374,065
Opening Bal as 1st July 2024	54,524,508	100,349,820	7,380,000	24,536,210	114,643,243	301,433,782
As At 30th Jun 2025	53,434,018	118,658,948	6,457,500	19,465,194	2,839,358,404	3,037,374,065

*Covid-19 Health Emergency Response Project: Project Number 6598-KE
Annual Report and Financial Statements for the financial year ended June 30, 2025*

Notes to the financial statements

22. Intangible Assets

Description	1 st July 2024
	Kshs
Cost	
As at 1 st July 2024	-
Additions	-
As At 30 th June 2025	-
Amortization and impairment	
As at 1 st July 2024	-
Amortization	-
Impairment loss	-
As At 30 th June 2025	-
NBV as at 1 st July 2024	-
NBV as at 30 th June 2025	-

23. Trade and Other Payables

Description	Period ended JUNE 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Trade payables	897,583,406	2,257,700
	-	-
Total trade and other payables	897,583,406	2,257,700

Covid-19 Health Emergency Response Project: Project Number 6598-KE
Annual Report and Financial Statements for the financial year ended June 30, 2025

Notes to the financial statements

24. Third-Party Deposits

Description	2024/25		1 st July 2024	
	Kshs		Kshs	
Contractor's Retention	-		-	
Gratuity	-		-	
<i>Other deposits (specify)</i>	-		-	
Total deposits	-		-	
Ageing analysis: (Refundable deposits)	2024/2025	% of the Total	2023/2024	% of the Total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

25. Deferred Income

Description	2024/2025		1 st July 2024	
	Kshs		Kshs	
Development partner 1	-		-	
Development partner 2	-		-	
<i>Others specify</i>	-		-	
Total Deferred Income	-		-	

Deferred Income Movement Schedule

	Development Partner 1	Development Partner 2	Others specify	Total
	Kshs	Kshs	Kshs	Kshs
Balance as at 1 st July 2024	-	-	-	-
Additions	-	-	-	-
Transfers To Performance Statement as Revenue	-	-	-	-
Balance as at 30 th June 2025	-	-	-	-

*Covid-19 Health Emergency Response Project: Project Number 6598-KE
Annual Report and Financial Statements for the financial year ended June 30, 2025*

Notes to the financial statements

26. Cash Generated from Operations

Description	Insert 2024/2025
	Kshs
Surplus/Deficit for the year	2,007,053,258
Adjusted for:	
Depreciation	432,929,123
Non-cash grants received	-
Impairment	-
Gains and losses on disposal of assets	-
Working capital adjustments	2,439,982,382
Increase in inventory	-
Increase in receivables	- 935,800,000
Increase in deferred income	-
Increase in payables	897,583,407
Increase in payments received in advance	-
Net cash flow from operating activities	2,401,765,788

27. Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as of 30th June 2025 are not included in the Statement of Financial Assets since the line items are yet to be drawn into the Exchequer Account as a voted provision.

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

*Covid-19 Health Emergency Response Project: Project Number 6598-KE
Annual Report and Financial Statements for the financial year ended June 30, 2025*

Notes to the financial statements
Special Deposit Accounts Movement Schedule

Description	30 th JUNE 2025	1 st July 2024
	EUR	EUR
(i) A/c Name COVID 19 HEALTH EMERGENCY RESPONSE PROJECT [A/c No.1000446366]		
Opening balance	4,358,078	4,358,078
Total amount deposited in the account	2,625,921	-
Total amount withdrawn	<u>4,358,078</u>	-
Closing balance (as per SDA bank account reconciliation attached)	<u>2,625,921</u>	<u>4,358,078</u>
(ii) A/c Name [A/c No.1000545496]		
Opening balance (as per the SDA reconciliation)	-	-
Total amount deposited in the account	4,309,249	-
Total amount withdrawn	<u>1,460,403</u>	-
Closing balance (as per SDA bank account reconciliation attached)	<u>2,848,846</u>	-

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

28. Related Party Disclosures

Nature of related party relationships

Entities and other parties related to the Project 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 Project, holding 100% of the Project's equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the Project, both domestic and external.

***Covid-19 Health Emergency Response Project: Project Number 6598-KE
Annual Report and Financial Statements for the financial year ended June 30, 2025***

Notes to the financial statements

Other related parties include:

- i) The Parent Ministry.
- ii) County Governments
- iii) Other SCs and SAGAs
- iv) Key management.
- v) Board of Directors.

Description	FY 2024/25
	Kshs
Transactions with related parties	
a) Sales to related parties	
Sales of electricity to govt agencies	-
Rent income from govt. Agencies	-
Others (specify) e.g. interest and bank charges	-
Total	-
B) purchases from related parties	
Purchases of electricity from KPLC	-
Purchase of water from govt service providers	-
Rent expenses paid to govt agencies	-
Others (specify)	-
Total	-
b) Grants /transfers from the government	
Grants from national govt	-
Grants from county government	-
Donations in kind	-
Total	-
c) Expenses incurred on behalf of related party	
Payments of salaries and wages for employees	-
Payments for goods and services for	-
Total	-
d) Key management compensation	
Directors' emoluments	-
Compensation to key management	-
Total	-

Notes to the financial statements

29. Events after the Reporting Period

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

30. Ultimate And Holding Project

The Project is under the State Department for Medical Services Its ultimate parent is the Government of Kenya.

31. Currency

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

13. Annexes

Annex 1: Prior Year Auditor-General's Recommendations

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1. Budgetary control and performance	The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Ksh 2,300,000,000 and Kshs 1,702,564,217 respectively resulting to underfunding of Ksh 597,435,783v or 26% of the budget	We agree with auditors' observation The underfunding did not affect the implementation of planned activities since the project implements activities based on needs and hence some activities didn't take place. These activities are being implemented in the financial year 2024-2025.		
2.	Other important disclosures number 11 and 12 disclose pending accounts	We agree with auditors' observation		

<p>Unsettled accounts payable</p>	<p>payable and pending staff payables of Kshs2,257,700 and Kshs13,255,440 respectively. The balances were not paid as at the close of the financial year. However, management did not provide any satisfactory reasons for failure to settle the pending bills.</p>	<p>The accounts payables included payment to suppliers who had tax errors in the IFMIS. They have since been rectified at KRA. The bills have been verified and approved by the accounting officer and they have already been paid in the financial year 2024-2025</p> <p>For staff payables they were outstanding as unrepresented cheques in June bank reconciliation statement and they have all been cleared in the month of July 2024</p>		
<p>3. Withdrawn amounts not claimed</p>	<p>The statement of special (designated) account reconciliation as at 30 June, 2024 at annex 5 to the financial statements reflects an amount of EUR.192,080 (Equivalent to Kshs26,614,605) as withdrawn but not claimed. However, details of the</p>	<p>We agree with auditors' observation</p> <p>This amount is under Additional Financing II, on procurement of COVID-19 Vaccines through AVAT. No activities have been implemented under credit no</p>		

	withdrawal and reasons for failure to submit expenditure returns were not been provided by audit review.	69600 due to low demand for vaccines following the “end” of the pandemic and therefore no expenditure returns can be prepared. The management is awaiting the further guidance from the accounting officer on the way forward.		
4. Unmeasurable performance targets	During the year under review, the project planned to conduct various programs activities as per the strategic objective. However, the annual financial report and financial statements submitted did not provide measurable performance indicator.	We agree with auditors’ observation The activities on COVID-19 Vaccines procurement have not been achieved due to decreased uptake of vaccines following declaration of the end of COVID-19 pandemic by WHO. All activities related to this could not therefore be implemented. This changed the performance indicators		
5.	In the audit report of the previous year, several issues were raised under the report on the financial statements	We agree with auditors’ observation		

<p>Unresolved prior year matters</p>	<p>report on lawfulness and effectiveness in use of public resources and report on effectiveness on internal controls, risk management and governance. However, the management had not resolved the issues as at 30 June, 2024.</p>	<p>The MOH is awaiting the PAC to issue appearance dates that will include the C-HERP project however all documents are available for verification and audit</p>		
<p>6. Imbalanced project budget</p>	<p>The comparison of budget and actual amounts reflect final receipt budget and expenditure budget of Kshs. 2,300,000,000 and Kshs. 1,598,515,505 respectively resulting to a budget surplus of Kshs. 701,484,495. This is indicative of an imbalanced budget contrary to Regulation 33(c) of the Public Finance Management (National Government) Regulation, 2015 which states that unless provided otherwise in the Act, these Regulations or any other guidelines developed in furtherance of the Act or these Regulations the budget shall be balanced.</p>	<p>We agree with auditors' observation The project implements activities based on needs and hence some activities didn't take place. Some of the activities are being implemented in the financial year 2024-2025</p>		

<p>7. COVID 19 Vaccine Doses</p>	<p>The government of Kenya (GoK), the African Vaccine Acquisition Trust(AVAT) and the African Export-Import Bank (AFREXIMBANK) entered into a participating agreement dated 26 May, 2021 for procurement of COVID 19 Vaccines. Management required GoK to procure a minimum of 10 million doses at a unit price of ten United States Dollar. Subsequently, the GoK through the ministry of health placed an order of 13,333,33 COVID 19 vaccines doses valued at USD 57,680,044 comprising of vaccine and AVAT costs. However, delivery was only made for 1,804,800 vaccine doses with the balance of 11,528,533 pending deliveries.</p> <p>A) Unitized vaccine doses According to the Ministry of Health (MOH) letter Ref. MOH/ADM/1/1/2 dated 19 August, 2024, 1,804,800 doses of COVID 19 Vaccines had been</p>	<p>We agree with auditors' observation</p> <p>When World Health Organization (WHO) declared that COVID-19 was no longer a public health emergency of international concern, vaccine uptake decreased significantly and therefore the country did not need the COVID-19 Vaccines that had been contracted through AVAT. Efforts to get a substitute product from J&J failed because they said they had already manufactured the vaccines. AVAT team says that Kenya has to meet its obligations and pay for the vaccines even though they will not be used.</p> <p>We are awaiting a cabinet decision on this matter, having submitted a cab memo to the Health Cabinet Secretary</p>		
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	<p>delivered and a further, 2,721,600 doses had been manufactured but not shipped. The unshipped component was indicated as no longer needed and were due for destruction. Discussions with management revealed that approval by cabinet was being awaited to destroy the vaccine doses not shipped at the time of concluding the audit.</p> <p>b) accrued interest on unshipped vaccines</p> <p>A letter dated 10 June, 2024 from AVAT to the Republic of Kenya through the MOH indicates an amount of USD 64,880,637 as due on account of the 13,333,333 vaccine doses comprising of vaccine cost of USD 57,680,044 and accrued interest amounting to USD 7,199,993 (Equivalent to Kshs. 930,599,071) being payment made to the vaccine manufacturer for vaccines that were made available for delivery as per</p>			
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	<p>the terms of the contract. Although GoK has engaged with AFREXIMBANK in attempt to have interest waived the bank had not acceded to this request as at the time of audit.</p>			
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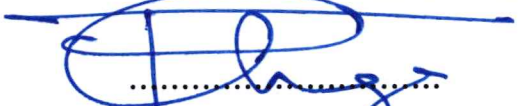
<p>8. Undrawn loan balances for COVID – 19 Vaccines</p>	<p>The Government of Kenya committed to purchasing a minimum of 10 million doses of COVID 19 vaccines through African Vaccine Acquisition Trust (AVAT). However, only 1,804,800 doses were delivered at a cost of Kshs. 1,509,952,257 (USD 13, 536,000) had been delivered to date.</p> <p>However, the statement of account from AVAT dated May, 2024 indicates that Kenya has an outstanding obligation of USD 64,880,036.82 or Kshs. 8,385,744,758 equivalent inclusive of accrued interest of USD 7,199,993 or Kshs. 930,599,095 equivalent for doses that were manufactured as per the contract agreement but not requisitioned.</p>	<p>We agree with auditors' observation</p>		
<p>9. Interest on undrawn balances</p>	<p>Review of the sources of funds on page X additional financing II donor commitment revealed an amount of Kshs. 18,674,811,830 out of which Kshs. 800,311,701 had been drawn balance of</p>	<p>We agree with auditors' observation. However, Procurement of Covid 19 vaccines could not proceed due to decreased uptake of</p>		

	<p>Kshs.17,874,500,129 or 96% of Donor commitment. This undrawn balance continues to attract commitment fee at the rate of 0.5% per annum which is equivalent to Kshs.89,372,500 per year. This was contrary to regulations 193 and 194 (m), of the PFM Regulations, 2015, which states that, it is the objective of the Public Debt Management Office (PDMO) to ensure that the government's financial needs and its payments are met at the lowest possible cost with a prudent degree of risk.</p>	<p>vaccines following declaration of the end of COVID-19 pandemic by WHO. The management is awaiting further guidance on the way forward on Credit no. 69600 Additional Financing II</p>		
<p>10. Failure to remit counterpart funding</p>	<p>Review of sources of funds break down on page X revealed that the project did not receive counterpart funding amount of Kshs.100,000,000 from the Government of Kenya. This was contrary to section 83(1&2b) of public finance management (National Government) Regulation 2015, which states that the National Treasury shall</p>	<p>We agree with auditors' observation The government did not provide the counterpart funding and no budget was set aside for counterpart funding</p>		


	<p>be responsible for establishing sound cash management system, procedures, and processes, to ensure efficient and effective banking and cash management practices. This includes ensuring payments including transfers to other levels of government and National Government entities are made when due for efficient, effective and economical program delivery and the national government's normal terms for the account.</p>			
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Guidance Notes:

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



 Name: Dr. Ouma Oluga, OGW
 Principal Secretary




 Name Dr. Anne Ng'ang'a
 Project Coordinator

Annex 2: Reconciliation of inter-entity transfers

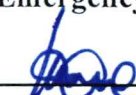
Project Name:				
Break down of transfers from the State Department of Medical Services				
a.	Government Counterpart funding			
		Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
		Total	-	
B.	Direct payments			
		Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
	World Bank		-	
	World Bank		-	
C.		Total	-	
	Others			
		Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
			-	
		Total	-	
		Total (A+B+C)	-	

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

Dr. Anne Ng'ang'a
Project Coordinator
Covid-19 Health Emergency Response Project

Sign  _____

CPA Lawrence Mwenda
Project accountant
Covid-19 Health Emergency Response Project

Sign  _____

Annex 3: Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) Current Year
Transport equipment					
Office equipment, furniture and fittings					
ICT Equipment					
Machinery and Equipment					
Total					

Attached

Annex 4

Statement of changes in net assets for FY 2023/2024

Description	Accumulated Surplus
	Kshs
As at 30 th June 2024 (Cash Basis)	666,507,177.00
Adjustments:	
Asset Recognition	301,433,782.85
Liabilities recognition	- 2,257,700.0
As at 1st July 2024	965,683,259.85
Surplus/(Deficit) for the year	114,505,518
As at 30th June 2024	1,080,188,777.85

Annex 5

Summary of Project Fixed Assets as at 30th June 2024

Asset class	Opening Cost (KShs) (a)	Donations in form of assets (b)	*Purchases/ Additions in the Year (KShs) (c)	**Disposals in the Year (KShs) 2023- 2024 (d)	Transfers in/(out) Kshs 2023/2024 (d)	Closing Cost (KShs) 2 (e)= (a)+ (b)+c)- (d)+(-)d
Transport equipment	100,349,820.00	0	0	0	0	100,349,820.00
Office equipment, furniture and fittings	7,380,000.00	0	0	0	0	7,380,000.00
ICT Equipment,	18,841,000.00	0	5,695,210.00	0	0	24,536,210.00
Other Machinery and Equipment	66,786,263.70	0	47,856,980.00	0	0	114,643,243.70
Renovations	0	0	54,524,508.85	0	0	54,524,508.85
Total	193,357,083.7	0	108,076,698.85	0	0	301,433,782.55

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**KENYA COVID-19 HEALTH EMERGENCY RESPONSE PROJECT
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2025**

Credit No.: IDA LOAN CREDIT NO.68230-KE (DA-B)

Bank Account No.: 1000545496 Held with Central Bank of Kenya

		NOTES	AMOUNT EURO	AMOUNT EURO
1	Amount advanced by IDA			24,309,269.66
	Less:			
2	Total amount documented			20,905,362.49
3	Outstanding amount to be documented			3,403,907.17
	Represented by:			
4	Ending Special account Balance as at 30 June 2025			2,848,846.58
5	Amounts claimed but not credited as at 30 June 2025			-
6	Amounts withdrawn and not claimed			555,060.59
7	Service Charges (if not included in lines 5 and 6 above)			-
8	Interest earned (if included in Special Account)			-
9	Total advance to Special Account Year ended 30 June 2025			3,403,907.17

Discrepancy between total appearing on line 3 and 9

-

Notes:

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

The amount appearing on line 6 is eligible for financing by World Bank and shall be documented in subsequent IFRs

Xantine
AUTHORISED REPRESENTATIVE
RESOURCE MOBILISATION DEPARTMENT
THE NATIONAL TREASURY

DATE: 05-08-2025



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SPECIAL ACCOUNT STATEMENT

For period ending	30th JUNE, 2025
Account No.	1000446366
Depository Bank	CENTRAL BANK OF KENYA.
Address	CENTRAL BANK OF KENYA.
Related Loan	COVID-19 EMERGENCY RESPONSE PROJECT
Credit Agreement	
Currency	EUR

Part A - Account Activity

Beginning balance of 1st July, 2024 as per C.B.K. Ledger Account	4,358,078.76
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Add:

Total Amount deposited by World Bank	2,625,921.17
--------------------------------------	---------------------

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

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

Deduct:

Total amount withdrawn	4,358,078.76
------------------------	---------------------

Total service charges if not included above in amount withdrawn	-----
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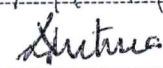
Ending balance on 30th June,2025	2,625,921.17
----------------------------------	---------------------

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE: 

DATE: **14/07/2025**

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE: 

DATE: **05-08-2025**

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June,2025 have been reconciled and a copy of the supporting Reconciliation Statement is attached.



6/0

SPECIAL ACCOUNT STATEMENT

For period ending	30th JUNE, 2025
Account No.	1000545496
Depository Bank	CENTRAL BANK OF KENYA.
Address	CENTRAL BANK OF KENYA.
Related Loan	COVID-19 HEALTH EMERG.RESP.6598-KE
Credit Agreement	
Currency	EUR

Part A - Account Activity

Beginning balance of 1st July, 2024 as per C.B.K. Ledger Account	0.00
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Add:

Total Amount deposited by World Bank	4,309,249.66
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Total Interest earnings if deposited in account	-----
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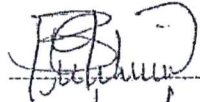
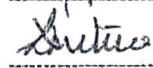
Total amount refunded to cover ineligible expenditure	-----
--	-------

Deduct:

Total amount withdrawn	1,460,403.08
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Total service charges if not included above in amount withdrawn	-----
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Ending balance on 30th June,2025	2,848,846.58
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AUTHORISED REPRESENTATIVE CENTRAL BANK OF KENYA	SIGNATURE:	
	DATE	14/07/2025
AUTHORISED REPRESENTATIVE EXTERNAL RESOURCES DEPARTMENT-TREASURY	SIGNATURE:	
	DATE	05-08-2025

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June,2025 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

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**KENYA COVID-19 EMERGENCY RESPONSE PROJECT
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2025**

Credit No.: IDA LOAN CREDIT NO.65980-KE (DA-A)

Bank Account No.: 1000446366 Held with Central Bank of Kenya

		NOTES	AMOUNT EURO	AMOUNT EURO
1	Amount advanced by IDA			26,984,014.93
	Less:			
2	Total amount documented			25,256,367.17
3	Outstanding amount to be documented			1,727,647.76
	Represented by:			
4	Ending Special account Balance as at 30 June 2025			2,625,921.17
5	Amounts claimed but not credited as at 30 June 2025			-
6	Amounts withdrawn and not claimed			(898,273.41)
7	Service Charges (if not included in lines 5 and 6 above)			-
8	Interest earned (if included in Special Account)			-
9	Total advance to Special Account Year ended 30 June 2025			1,727,647.76

Discrepancy between total appearing on line 3 and 9

-

Notes:

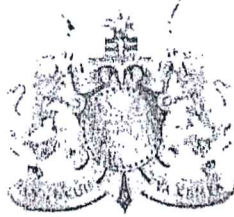
- 1 Explain the discrepancy between totals appearing on lines 3 and 9 above (e.g amount due to be refunded to cover ineligible expenditures paid from the Special/Designated Account)
- 2 Indicate if amount appearing on line 6 is eligible for financing by IDA and provide reasons for not claiming the expenditures

The amount appearing on line 6 is eligible for financing by World Bank and shall be documented in subsequent IFRs

**AUTHORISED REPRESENTATIVE
RESOURCE MOBILISATION DEPARTMENT
THE NATIONAL TREASURY**

DATE:

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 3340192

July 18, 2025

CERTIFICATE OF BALANCES

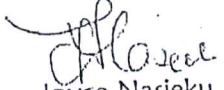
Customer:
Balance
Date:

171622 STATE DEPART FOR
MEDICAL SERVICES

30-Jun-25

Account No	Account Name	Currency	Balance
1000733748	REC-STATE DEPT FOR MEDICAL SERVICES	KES	4,161,118,705.55
1000733764	DEV-STATE DEPT FOR MEDICAL SERVICES	KES	1,213,140,207.05
1000733799	CBK165-STATE DEPT FOR MEDIC SERV	KES	0.00
1000733888	DEP-STATE DEPT FOR MEDICAL SERVICES	KES	325,716,423.71
1000736569	E.A CENT. OG EXC.SKILLED-BIOMEDS	KES	13,681,308.50
1000736577	KENYA ITALY DEBT FOR DEV (KIDDP)	KES	0.00
1000736585	TRANSFORM.HEALTH SYST.UNIVERSAL C	KES	0.00
1000736593	DANIDA PRO SUP UNIV HEALTH CARE SER	KES	0.00
1000736607	STATE DEP FOR MED SERV-EQUALIZATION	KES	95,234,558.55
1000736615	THE UC GFF GRANT TFOA2561 KE	KES	0.00
1000736623	THS UC PHRD GRANT TFOA2792 KE	KES	0.00
1000736631	SPORTS,ART,SOCIAL DEV. FUND-HEALTH	KES	11,000,000.00
1000736647	COVID 19 EMERGENCY RESPONSE PROJECT	KES	2,325,940.45
1000736658	KENYA COVID-19 HEALTH EMERGENCY RES	KES	59,798,311.45
1000736666	DANIDA SUPPORTED PRI H C PROGRAMME	KES	5,089,956.60
1000736674	KEPSA PRIVATE SECTOR INTI COVID VAC	KES	0.00
1000761498	EA CENT OF EXCEL FOR SKILLS IN BIOM	KES	0.00
1000762462	HEALTH EMERGENCY PREP RESP RESILIEN	KES	0.00


Micalh Nabori
Authorised Signatory
Banking Services Division


Joyce Nasieku
Authorised Signatory
Banking Services Division

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REPUBLIC OF KENYA

Date 1/07/2025 F.O 51

Report of the Board of Survey on the Cash and Bank Balances of COVID-19 HEALTH EMERGENCY RESPONSE PROJECT as at the close of

Business on 30th June 2025

The Board, Consisting of (Names and Official titles)

Chairperson: Caroline Ndegwa
Secretary: Aminis Marsa

Assembled at the office AFYA HOUSE ROOM 237

At 10AM (time) on the 1/07/2025

And the following cash was produced:

Table with 4 rows: Notes, Silver, Copper, Cheque. All values are NIL.

It was observed that cheques amounting to shs... Had been on hand for more than 14 days prior to the date of survey. The cash consists of East African currency and does not contain any demonetized coin or notes.

The cash Book reflected the following balances as at the close of business on the

30th JUNE 2025

Table with 2 rows: Cash on hand, Bank Balance. Values are NIL and 1,168,551.00.

The Bank Certificate of Balances showed a sum of Shs. TWO MILLION THREE HUNDRED TWENTY FIVE THOUSAND NINE HUNDRED & FOURTY FIVE CENTS.

Standing to the credit account on 30th JUNE 2025

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

Signature of Chairperson

Signature of Member of the Board

Date 1/07/2025

Member of the Board

Member of the Board

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

Cheque No.	Drawer	Date of Cheque	Date Received	Amount

GPK

COVID-19 HEALTH EMERGENCY RESPONSE PROJECT(KES)

WORLD BANK PROJECT

F.O 30

REPUBLIC OF KENYA


BANK RECONCILIATION

AS AT 30TH JUNE, 2025

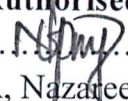
Account Number: 1000736647

COVID-19 HEALTH EMERGENCY RESPONSE PROJECT(KES)

	KSHS.	KSHS.	KSHS.
Balance as per Bank certificate			2,325,940.45
<i>Less:-</i>			
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented)	796,362,214.65		
2. Receipts in Bank Statement not yet in Cash Book.....	-		796,362,214.65
<i>Add:-</i>			
3. Payments in Bank Statement not yet recorded in Cash Book.....	-		
4. Receipts in Cash Book not yet recorded in Bank Statement.....	-		795,204,825.20
Balance as per Cash Book			1,168,551.00

Reviewed By:  7th July 2025

 CPA Lawrence Mwenda
 CHER-P Accountant

Authorised By:  07-07-25

 CPA, Nazateen Opiyo
 Deputy Head of Accounting Unit

1. Payments in Cash Book not yet recorded in the Bank Statement (Unpresented Cheques).

Date	Cheque No.	Payee	Amount	Remarks
30-Jun-25	PETMART SERVICES	2114	1,911,510.60	
30-Jun-25	KRA	2114	224,235.00	
30-Jun-25	KRA	2114	67,270.50	
30-Jun-25	KRA	2114	38,661.20	
30-Jun-25	PPRA	2114	672.7	
30-Jun-25	Biosurgic(e.a) Limited	2115	2,778,772.00	
30-Jun-25	Adklout Limited	2116	2,183,467.40	
30-Jun-25	KRA	2116	114,919.35	
30-Jun-25	LUED (A) CHEMICAL	2117	3,052,690.00	
30-Jun-25	FOREMOST ENTERPR	2118	1,174,396.55	
30-Jun-25	KRA	2118	20,603.45	
30-Jun-25	Purple Storm Limited	2119	2,576,056.05	
30-Jun-25	KRA	2119	45,193.95	
30-Jun-25	Preferred Image Limi	2120	2,827,865.00	
30-Jun-25	KRA	2120	148,835.00	
30-Jun-25	RAINBOW RUIRU RES	2121	366,470.70	
30-Jun-25	KRA	2121	6,429.30	
30-Jun-25	DALLAS PREMIERE H	2122	825,265.25	
30-Jun-25	KRA	2122	14,482.75	
30-Jun-25	PPRA	2122	252	
30-Jun-25	DALLAS PREMIERE H	2123	687,721.05	
30-Jun-25	KRA	2123	12,068.95	
30-Jun-25	PPRA	2123	210	
30-Jun-25	ATTIC TOURS AND TR	2124	200,300.00	
30-Jun-25	ATTIC TOURS AND TR	2125	18,900.00	
30-Jun-25	SAROVA WHITESAND	2126	756,724.15	
30-Jun-25	KRA	2126	13,275.85	
30-Jun-25	MERICA HOLDINGS L	2127	919,862.05	
30-Jun-25	KRA	2127	16,137.95	
30-Jun-25	CLASSIC LAKEVIEW R	2128	903,861.95	
30-Jun-25	KRA	2128	15,862.05	
30-Jun-25	PPRA	2128	276	
30-Jun-25	CHESTER HOTELS KE	2129	402,316.80	
30-Jun-25	KRA	2129	7,060.35	
30-Jun-25	PPRA	2129	122.85	
30-Jun-25	PEKLIN PROPERTY IN	2130	786,206.90	
30-Jun-25	KRA	2130	13,793.10	
30-Jun-25	DHANJAL INVESTME	2131	943,467.95	
30-Jun-25	KRA	2131	16,552.05	
30-Jun-25	The Black Gold Hotel	2132	415,706.90	
30-Jun-25	KRA	2132	7,293.10	
30-Jun-25	The Sofia Resort Limi	2133	274,105.95	
30-Jun-25	KRA	2133	4,810.35	
30-Jun-25	PPRA	2133	83.7	
30-Jun-25	BURCHS RESORT NAI	2134	817,896.80	
30-Jun-25	KRA	2134	14,353.45	
30-Jun-25	PPRA	2134	249.75	

COVID-19 HEALTH EMERGENCY RESPONSE PROJECT(KES)
WORLD BANK PROJECT

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE, 2025

Account Number: 1000736658

KENYA COVID-19 HEALTH EMERGENCY RESPONSE PROJECT(KES)

	KSHS.	KSHS.	KSHS.
Balance as per Bank certificate			59,798,311.45
<i>Less:-</i>			
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques).....	47,460,102.10		
2. Receipts in Bank Statement not yet in Cash Book.....	-		
TOTAL	47,460,102.10		47,460,102.10
<i>Add:-</i>			
3. Payments in Bank Statement not yet recorded in Cash Book.....	-		
4. Receipts in Cash Book not yet recorded in Bank Statement.....	402,316.80		
TOTAL	402,316.80		402,316.80
per Cash			12,740,526.15

Reviewed By:

[Signature] 7/07/2025
 CPA Lawrence Mwenda

CHER-P Accountant

Authorised By:

[Signature] 07-07-25
 CPA, Nazarene Opiyo

Deputy Head of Accounting Unit

1. Payments in Cash Book not yet recorded in the Bank Statement (Unpresented Cheques).

Date	Cheque No.	Payee	Amount	Remarks
30-Jun-25	KENSWANA LIMITED	1082033974	17,376,622.85	
30-Jun-25	KRA	1082033975	304,946.10	
30-Jun-25	PPRA	1082033976	5,306.05	
30-Jun-25	ALICEPAT INVESTMENTS	1082033943	13,417,000.00	
30-Jun-25	PRIMATE TOURS	1082033930	44,880.00	
30-Jun-25	PRIMATE TOURS	1082033810	175,180.00	
30-Jun-25	PEKLIN PROPERTY INVESTMENT LTD	1082034338	589,475.15	
30-Jun-25	KRA	1082034338	10,344.85	
30-Jun-25	PPRA	1082034338	180	
30-Jun-25	PEKLIN PROPERTY INVESTMENT LTD	1082034165	758,458.05	
30-Jun-25	KRA	1082034165	13,310.35	
30-Jun-25	PPRA	1082034165	231.6	
30-Jun-25	PEKLIN PROPERTY INVESTMENT LTD	1082034872	471,724.15	
30-Jun-25	KRA	1082034872	8,275.85	
30-Jun-25	PEKLIN PROPERTY INVESTMENT LTD	1082034229	786,206.90	
30-Jun-25	KRA	1082034229	13,793.10	
30-Jun-25	PEKLIN PROPERTY INVESTMENT LTD	1082034353	876,620.70	
30-Jun-25	KRA	1082034353	15,379.30	
30-Jun-25	PEKLIN PROPERTY INVESTMENT LTD	1082029701	856,703.90	
30-Jun-25	KRA	1082029701	15,034.50	
30-Jun-25	PPRA	1082029701	261.6	
30-Jun-25	PEKLIN PROPERTY INVESTMENT LTD	1082029696	613,241.40	
30-Jun-25	KRA	1082029696	10,758.60	
30-Jun-25	PEKLIN PROPERTY INVESTMENT LTD	1082034341	581,793.10	
30-Jun-25	KRA	1082034341	10,206.90	
30-Jun-25	HOTEL NOKRAS (K) LIMITED	1082034180	419,509.85	
30-Jun-25	KRA	1082034180	7,362.05	
30-Jun-25	PPRA	1082034180	128.1	
30-Jun-25	PRIMATE TOURS	1082029700	166,980.00	
30-Jun-25	PEKLIN PROPERTY INVESTMENT LTD	1082033820	176,842.55	
30-Jun-25	KRA	1082033820	3,103.45	
30-Jun-25	PPRA	1082033820	54	
30-Jun-25	The Gific Hotel Limited	1082034110	515,790.80	
30-Jun-25	KRA	1082034110	9,051.70	
30-Jun-25	PPRA	1082034110	157.5	
30-Jun-25	Waterfalls Resort Limited	1082034188	614,036.65	
30-Jun-25	KRA	1082034188	10,775.85	
30-Jun-25	PPRA	1082034188	187.5	
30-Jun-25	DALLAS PREMIERE HOTEL LIMITED	1082034170	371,000.00	
30-Jun-25	HOTEL NOKRAS (K) LIMITED	1082034181	295,720.05	
30-Jun-25	KRA	1082034181	5,189.65	
30-Jun-25	PPRA	1082034181	90.3	
30-Jun-25	DHANJAL INVESTMENT LIMITED	1082034265	734,191.30	

30-Jun-25	PPRA	2134	249.75	
30-Jun-25	ALCOVE GENERAL SU	2135	1,428,325.85	
30-Jun-25	KRA	2135	25,066.00	
30-Jun-25	FOREMOST ENTERPR	2136	11,996,632.75	
30-Jun-25	KRA	2136	210,467.25	
30-Jun-25	CRAVERS GRILL LIMIT	2137	402,439.65	
30-Jun-25	KRA	2137	7,060.35	
30-Jun-25	GEDWEL SOLUTION I	2138	9,714,174.55	
30-Jun-25	KRA	2138	170,476.15	
30-Jun-25	PPRA	2138	2,966.30	
30-Jun-25	SURGIPATH SERVICES	2139	56,331,666.30	
30-Jun-25	FOREMOST ENTERPR	2140	6,043,965.50	
30-Jun-25	KRA	2140	106,034.50	
30-Jun-25	DIANI REEF BEACH R	2141	802,668.10	
30-Jun-25	KRA	2141	14,081.90	
30-Jun-25	GEDWEL SOLUTION I	2142	51,367,063.05	
30-Jun-25	KRA	2142	901,451.70	
30-Jun-25	PPRA	2142	15,685.25	
30-Jun-25	GEDWEL SOLUTION I	2143	51,341,963.05	
30-Jun-25	KRA	2143	6,022,810.00	
30-Jun-25	KRA	2143	1,806,843.00	
30-Jun-25	KRA	2143	1,038,415.50	
30-Jun-25	PPRA	2143	18,068.45	
30-Jun-25	GEDWEL SOLUTION I	2144	60,670,356.70	
30-Jun-25	CONSOLTECH SOLUT	2145	9,561,010.60	
30-Jun-25	KRA	2145	1,064,717.20	
30-Jun-25	PPRA	2145	18,526.10	
30-Jun-25	KRA	2146	167,737.05	
30-Jun-25	RAIA INVESTMENTS	2146	19,202,071.55	
30-Jun-25	KRA	2146	336,878.45	
30-Jun-25	GEDWEL SOLUTION I	2147	57,206,551.45	
30-Jun-25	KRA	2147	1,003,930.15	
30-Jun-25	PPRA	2147	17,468.40	
30-Jun-25	SURGIPATH SERVICES	2148	65,358,551.20	
30-Jun-25	CONSOLTECH SOLUT	2149	6,040,573.50	
30-Jun-25	KRA	2149	105,974.95	
30-Jun-25	lakhir enterprises limi	2150	165,457,702.00	
30-Jun-25	LUED (A) CHEMICAL	2151	53,866,450.00	
30-Jun-25	SOLUTIONS EAST AFR	2152	92,601,940.65	
30-Jun-25	KRA	2152	10,862,925.00	
30-Jun-25	KRA	2152	3,258,877.50	
30-Jun-25	KRA	2152	1,872,918.05	
30-Jun-25	PPRA	2152	32,588.80	
30-Jun-25	Jirraa Enterprise Com	2153	1,613,688.30	
30-Jun-25	KRA	2153	28,318.95	
30-Jun-25	PPRA	2153	492.75	
30-Jun-25	PARTEC EAST AFRICA	2154	14,876,400.00	
30-Jun-25	The Black Gold Hotel	2155	265,263.85	
30-Jun-25	KRA	2155	4,655.15	
30-Jun-25	PPRA	2155	81	



REPUBLIC OF KENYA

F.O 51

Date 11/07/2025

Report of the Board of Survey on the Cash and Bank Balances of KENYA COVID-19 HEALTH EMERGENCY RESPONSE as at the close of

Business on 30th June 2025

The Board, Consisting of (Names and Official titles)

Chairperson: Caroline Ndirangu
SECRETARY: AMINA MARSA

Assembled at the office AITA HEE ACCOUNT ROOM 237

At 10 AM (time) on the 11/07/2025

And the following cash was produced:

Table with 2 columns: Description (Notes, Silver, Copper, Cheque) and Amount (sh NIL)

It was observed that cheques amounting to shs NIL cts NIL Had been on hand for more than 14 days prior to the date of survey. The cash consists of East African currency and does not contain any demonetized coin or notes.

The cash Book reflected the following balances as at the close of business on the

30/06/2025

Table with 2 columns: Description (Cash on hand, Bank Balance) and Amount (sh NIL, 12,740,526.15)

The Bank Certificate of Balances showed a sum of Shs. TWELVE FIFTY NINE MILLION SEVEN HUNDRED NINETY EIGHT THOUSAND THREE HUNDRED cts Fifty Six (Sh 59,798,311.45) ELEVEN FORTY FIVE CENTS 30/06/2025

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

Signature of Chairperson

Chairperson

Signature of Member of the Board

Member of the Board

Date 11/07/2025

Member of the Board

Member of the Board

COVID-19 HEALTH EMERGENCY RESPONSE PROJECT(KES)
WORLD BANK PROJECT

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE, 2025

Account Number: 1000446684

KENYA COVID-19 HEALTH EMERGENCY RESPONSE PROJECT(KES)

	KSHS.	KSHS.	KSHS.
Balance as per Bank certificate			59,798,311.45
<i>Less:-</i>			
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques).....	47,460,102.10		
2. Receipts in Bank Statement not yet in Cash Book.....	-		47,460,102.10
<i>Add:-</i>			
3. Payments in Bank Statement not yet recorded in Cash Book.....	-		
4. Receipts in Cash Book not yet recorded in Bank Statement.....	-		402,316.80
per Cash			12,740,526.15

Reviewed By:

.....
 CPA Lawrence Mwenda
 CHER-P Accountant

Authorised By:

.....
 CPA, Moses Gitari
 Head of Accounting Unit

1. Payments in Cash Book not yet recorded in the Bank Statement (Unpresented Cheques).

Date	Cheque No.	Payee	Amount	Remarks
30-Jun-25	KENSWANA LIMITED	1082033974	17,376,622.85	
30-Jun-25	KRA	1082033975	304,946.10	
30-Jun-25	PPRA	1082033976	5,306.05	
30-Jun-25	ALICEPAT INVESTMENTS	1082033943	13,417,000.00	
30-Jun-25	PRIMATE TOURS	1082033930	44,880.00	
30-Jun-25	PRIMATE TOURS	1082033810	175,180.00	
30-Jun-25	PEKLIN PROPERTY INVESTMENT LTD	1082034338	589,475.15	
30-Jun-25	KRA	1082034338	10,344.85	
30-Jun-25	PPRA	1082034338	180	
30-Jun-25	PEKLIN PROPERTY INVESTMENT LTD	1082034165	758,458.05	
30-Jun-25	KRA	1082034165	13,310.35	
30-Jun-25	PPRA	1082034165	231.6	
30-Jun-25	PEKLIN PROPERTY INVESTMENT LTD	1082034872	471,724.15	
30-Jun-25	KRA	1082034872	8,275.85	
30-Jun-25	PEKLIN PROPERTY INVESTMENT LTD	1082034229	786,206.90	
30-Jun-25	KRA	1082034229	13,793.10	
30-Jun-25	PEKLIN PROPERTY INVESTMENT LTD	1082034353	876,620.70	
30-Jun-25	KRA	1082034353	15,379.30	
30-Jun-25	PEKLIN PROPERTY INVESTMENT LTD	1082029701	856,703.90	
30-Jun-25	KRA	1082029701	15,034.50	
30-Jun-25	PPRA	1082029701	261.6	
30-Jun-25	PEKLIN PROPERTY INVESTMENT LTD	1082029696	613,241.40	
30-Jun-25	KRA	1082029696	10,758.60	
30-Jun-25	PEKLIN PROPERTY INVESTMENT LTD	1082034341	581,793.10	
30-Jun-25	KRA	1082034341	10,206.90	
30-Jun-25	HOTEL NOKRAS (K) LIMITED	1082034180	419,509.85	
30-Jun-25	KRA	1082034180	7,362.05	
30-Jun-25	PPRA	1082034180	128.1	
30-Jun-25	PRIMATE TOURS	1082029700	166,980.00	
30-Jun-25	PEKLIN PROPERTY INVESTMENT LTD	1082033820	176,842.55	
30-Jun-25	KRA	1082033820	3,103.45	
30-Jun-25	PPRA	1082033820	54	
30-Jun-25	The Gific Hotel Limited	1082034110	515,790.80	
30-Jun-25	KRA	1082034110	9,051.70	
30-Jun-25	PPRA	1082034110	157.5	
30-Jun-25	Waterfalls Resort Limited	1082034188	614,036.65	
30-Jun-25	KRA	1082034188	10,775.85	
30-Jun-25	PPRA	1082034188	187.5	
30-Jun-25	DALLAS PREMIERE HOTEL LIMITED	1082034170	371,000.00	
30-Jun-25	HOTEL NOKRAS (K) LIMITED	1082034181	295,720.05	
30-Jun-25	KRA	1082034181	5,189.65	
30-Jun-25	PPRA	1082034181	90.3	

30-Jun-25	DHANJAL INVESTMENT LIMITED	1082034265	734,191.30	
30-Jun-25	KRA	1082034265	12,884.50	
30-Jun-25	PPRA	1082034265	224.2	
30-Jun-25	DALLAS PREMIERE HOTEL LIMITED	1082034039	687,721.05	
30-Jun-25	KRA	1082034039	12,068.95	
30-Jun-25	PPRA	1082034039	210	
30-Jun-25	RAINBOW RUIRU RESORT	1082035311	243,232.75	
30-Jun-25	KRA	1082035311	4,267.25	
30-Jun-25	CRAVERS GRILL LIMITED	1082035308	484,991.40	
30-Jun-25	KRA	1082035308	8,508.60	
30-Jun-25	JAVAN TOURS AND TRAVEL	1082033804	504,000.00	
30-Jun-25	CRAVERS GRILL LIMITED	1082035304	412,758.60	
30-Jun-25	KRA	1082035304	7,241.40	
30-Jun-25	BEISA HOTEL LTD	1082034321	221,053.20	
30-Jun-25	KRA	1082034321	3,879.30	
30-Jun-25	PPRA	1082034321	67.5	
30-Jun-25	PRIMATE TOURS	1082029697	37,895.00	
30-Jun-25	HOTEL CITYMAX	1082029285	402,316.80	
30-Jun-25	KRA	1082029285	7,060.35	
30-Jun-25	PPRA	1082029285	122.85	
30-Jun-25	SAROVA PANAFRIC HOTEL	1082029695	226,034.50	
30-Jun-25	KRA	1082029695	3,965.50	
30-Jun-25	JAVAN TOURS AND TRAVEL	1082034346	83,810.00	
30-Jun-25	JAVAN TOURS AND TRAVEL	1082034342	39,850.00	
30-Jun-25	JAVAN TOURS AND TRAVEL	1082034197	345,146.00	
30-Jun-25	JAVAN TOURS AND TRAVEL	1082033807	180,000.00	
30-Jun-25	JAVAN TOURS AND TRAVEL	1082034109	94,440.00	
30-Jun-25	JAVAN TOURS AND TRAVEL	1082034879	137,580.00	
30-Jun-25	PRIMATE TOURS	1082034179	97,240.00	
30-Jun-25	PRIMATE TOURS	1082034122	116,865.00	
30-Jun-25	LANTERN RESORTS LIMITED	1082034187	692,633.35	
30-Jun-25	KRA	1082034187	12,155.15	
30-Jun-25	PPRA	1082034187	211.5	
30-Jun-25	Raha Eco-investments Limited	1082034270	478,948.60	
30-Jun-25	KRA	1082034270	8,405.15	
30-Jun-25	PPRA	1082034270	146.25	
30-Jun-25	Tawfiq Hotel Boarding And Lodging	1082033940	442,106.40	
30-Jun-25	KRA	1082033940	7,758.60	
30-Jun-25	PPRA	1082033940	135	
30-Jun-25	JAVAN TOURS AND TRAVEL	1082028993	240,284.00	
30-Jun-25	PEKLIN PROPERTY INVESTMENT LTD	1082034351	424,422.10	
30-Jun-25	JAVAN TOURS AND TRAVEL	1082034208	491,355.00	
30-Jun-25	HOTEL CITYMAX	RETURNED FUNDS	0	
			<u>47,460,102.10</u>	

