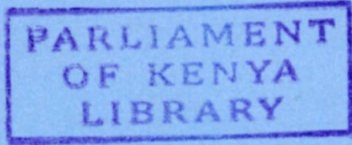


REPUBLIC OF KENYA



REPORT

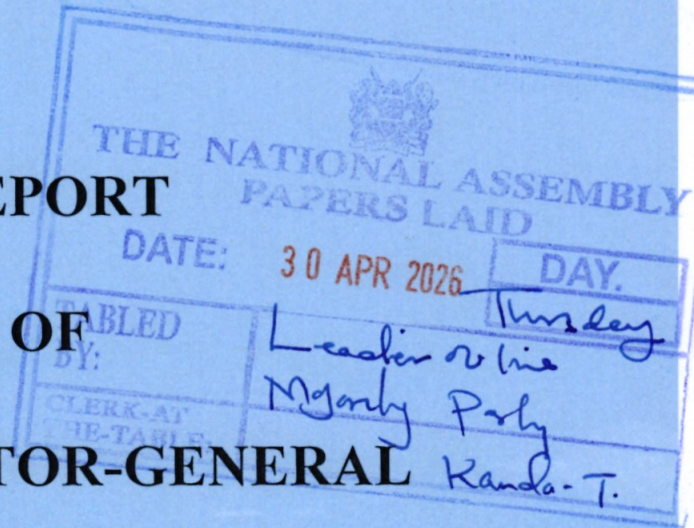
OF

THE AUDITOR-GENERAL

ON

PUBLIC HEALTH OFFICERS AND
TECHNICIANS COUNCIL

FOR THE YEAR ENDED
30 JUNE, 2025





PUBLIC HEALTH OFFICERS AND TECHNICIANS' COUNCIL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2025

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

**Public Health Officers and Technicians Council
Annual Report and Financial Statements
for the year ended June 30, 2025.**

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**Public Health Officers and Technicians Council
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for the year ended June 30, 2025.**

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1. Acronyms and Definition of Key Terms

A: Acronyms

CEO	Chief Executive Officer
DG	Director General
CBK	Central Bank of Kenya
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
MD	Managing Director
NT	National Treasury
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
OSHA	Occupational Safety and Health Act of 2007
PFM	Public Finance Management
PHOTC	Public Health Officers and Technicians Council
PPE	Property Plant & Equipment
PSASB	Public Sector Accounting Standards Board
SAGAs	Semi-Autonomous Government Agencies
SC	State Corporations
WB	World Bank
VC	Vice Chancellor

B: Definition of Key Terms

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

Comparative Year- Means the prior period.

2. Key Entity Information and Management

(a) Background information

The Public Health Officers and Technicians Council is a statutory body established under the Public Health Officers (Training Registration and Licensing) Act No 12 of 2013 to regulate training, practice and employment of Public Health Officers and Technicians and to advise the Government in relation to all aspects thereof. The council is domiciled in Kenya at Kenya Medical Training College Headquarters Nairobi Campus.

(b) Principal Activities

The principal activity under the Act is to regulate the training, Registration and Licensing of Public Health Officers and Technicians in Kenya.

VISION

A world class Public Health Regulatory body for maintaining standards of Public Health training and practice

MISSION

To guarantee appropriate regulation of Public Health practice by ensuring compliance with standards for training, registration, and licensing.

CORE VALUES

- i) Professionalism
- ii) Excellence
- iii) Integrity
- iv) Transparency and Accountability
- v) Innovation
- vi) Team work

**Public Health Officers and Technicians Council
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Key Entity Information and Management (continued)

(c) Key Management

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

No.	Designation	Name
1.	Council Chairperson	Vivian Mmbone
2.	Registrar	Anthony Wainaina
3.	Secretariat Member	Peter Mwadziwe
4.	Accountant	Mary Njunge

(d) Fiduciary Management

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

No.	Designation	Name
1.	Registrar	Anthony Wainaina
2.	Head of Corporate Services	None
3.	Head of Accounts	Mary Njunge
4.	Head of Procurement	None
5.	Secretariat Member	Peter Mwadziwe

(e) Fiduciary Oversight Arrangements

The Council has established committees to run its affairs as shown below:

Audit and Risk Committee

- i. Oversee and manage operational risk compliance
- ii. Oversee Environmental social and governance issues and overall corporate responsibility
- iii. Adherence of organization best practices, policies procedures and maintain ethical standards in its operations
- iv. Oversee Compliance and regulatory oversight
- v. Oversee Health safety and environment

**Public Health Officers and Technicians Council
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Key Entity Information and Management(continued)

Finance, Administration and Human Resource committee

- i. Provide oversight on budgeting, financial planning
- ii. ensuring prudent management of the Council's financial resources.
- iii. Support organization to develop own-source revenue strategies

Disciplinary Committee

- i. Guiding disciplinary processes
- ii. Addressing complaints of professional misconduct
- iii. Sensitizing practitioners and training institutions on ethical standards
- iv. Develop procedures and tools to support the handling of complaints and provided legal and administrative guidance on disciplinary actions.

Training, Education, Accreditation and Research Committee

- i. Reviewing training regulations
- ii. Leading curriculum review and harmonization processes
- iii. Inspecting and accrediting institutions
- iv. Coordinating internship and continuing professional development

(f) Entity Headquarters

P.O. Box 34061-00100
KMTC Building
Avenue/Road/Highway
Nairobi, KENYA

(g) Entity Contacts

Telephone: (254) **020 239 864**
E-mail: photc.kenya@gmail.com
Website: www.photc.org

(h) Entity Bankers

1. Cooperative Bank of Kenya
Upperhill Branch
P.O. Box 30415
City Square
NAIROBI, KENYA

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Key Entity Information and Management(continued)

(i) Independent Auditor



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

(j) Principal Legal Adviser

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




**Public Health Officers and Technicians Council
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3. The Board of Directors/Council

Ref	Directors	Details
1.	 <p data-bbox="327 728 662 795">Vivian Mmbone Mwalenga MSc. Public Health</p>	<p data-bbox="858 324 1165 353">Chairperson to the Board D.O.B. 23/09/1976</p> <ul style="list-style-type: none"> <li data-bbox="858 392 1468 459">- Working experience 25 years Public Health Specialist <li data-bbox="858 459 1468 526">-Currently Heads Public Health Programme Mount Kenya University <li data-bbox="858 526 1468 593">-Previous experience Ministry of Health Kiambu County- 2010-2017 <li data-bbox="858 593 1380 627">-UNICEF Kenya Country office 2007-2008 <li data-bbox="858 627 1468 694">-Moi Teaching and Referral Hospital 2000-2007 <li data-bbox="858 694 1252 728">-Uasin Gishu County 2001-2002 <li data-bbox="858 728 1468 795">- International Consultant, World Health Organization (2023) <li data-bbox="858 795 1468 862">- Local Consultant, World Health Organization (2011), <li data-bbox="858 862 1468 929">- HLSP – MATT MACDONALD AFRICA (2010). <li data-bbox="858 963 1468 1030">-PHD Public Health (on going) Mt. Kenya University <li data-bbox="858 1030 1468 1097">-MSC in Public Health Jomo Kenyatta University-2016 <li data-bbox="858 1097 1468 1164">-BSC Environmental Health Science Moi University -2000 <li data-bbox="858 1164 1468 1265">-Public Health Specialist Mount Kenya University Appointed in August 2022 and served for a period of 3 years now <p data-bbox="858 1265 1157 1294">Chairs Council Meetings</p>
2.	 <p data-bbox="327 1579 837 1680">Tom Otieno Odhong MSc. Public Health Epidemiology and Disease Control</p>	<p data-bbox="858 1303 1037 1332">V. chairperson D.O.B. 17/04/1971</p> <ul style="list-style-type: none"> <li data-bbox="858 1366 1468 1433">- 30 Year working experience in field of Public Health <li data-bbox="858 1433 1364 1467">-MSC Jaramogi oginga Odinga University <li data-bbox="858 1467 1228 1500">-BSC Mount Kenya University <li data-bbox="858 1500 1380 1534">-Dip Environmental Health Science KMTC <li data-bbox="858 1534 1468 1635">-Certificate Environmental Health Science KMTC Representing Local authorities (Council of Govenors) <li data-bbox="858 1635 1468 1702">Appointed in August 2022 and served for a period of 3 years now <li data-bbox="858 1702 1468 1769">Sits in Disciplinary and Training Education accreditation and Research Committees




**Public Health Officers and Technicians Council
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Board of Directors/council (continued)

<p>3.</p>	 <p>Stella Juma BSc. Public Health</p>	<p>Member D.O.B 23/09/1972 -28 Years working experience in Field of academia -BSC. Environmental Health Mount Kenya University Representing Training Institutions Appointed in August 2022 and served for a period of 3 years now Sits in Audit and Training Education accreditation and Research Committees</p>
<p>4.</p>	 <p>John Gachuki Kariuki</p>	<p>Member (Representing universities) PhD, Public Health D.O.B 03/09/1956 -Dr. Kariuki has served 36 years in Ministry of Health and 10 years field of Academia -Dean School of Public Health Mt. Kenya University -PhD Public Health Jomo Kenyatta University -MSC Public Health Jomo Kenyatta University -BSC Environmental Health Great Lakes University of Kenya -HND Public Health Engineering University of Mauritius -HND Food Science KMTC Nairobi -Ordinary Diploma KMTC Nairobi Appointed in August 2022 and served for a period of 3 years now Chairman in and Training Education accreditation and Research Committee also sits in Audit and Finance Committees</p>
<p>5.</p>	 <p>Joseph Kipkorir Kilel BSc. Public Health</p>	<p>Member (Chair Association of Public Health officers of Kenya (APHOK)) D.O.B 17/09/1968 -MPH Jaramogi Oginga Odinga University Epidemiology and Disease control -2022-2025 -BSC Environmental Health Science Mt. Kenya University 2010-2013 - Dip Environmental Health Science KMTC Nakuru- 1988-2000 -Certificate Environmental Health Science Matuga KMTC 1989-1919 Appointed in August 2022 and served for a period of 3 years now Chairman in Disciplinary Committee and also sits in the Audit Committee</p>




**Public Health Officers and Technicians Council
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Board of Directors/council (continued)

6.		<p>Mohammed Duba BSc. Public Health</p>	<p>Member BSc. Public Health D.O.B 1959 - 37 years of working experience field of public Health - MSC Public Health Jomo Kenyatta University -BSC Public Health Kenyatta University - Diploma Environmental Health Science Representing various Public Health specialities specified by the association. Appointed in August 2022 and served for a period of 3 years now Sits in Training Education accreditation and Research Committee and also Finance Committee</p>
7.		<p>Titus Oyoo MSc Public Health</p>	<p>Member (Representing Kenya Bureau of Standards (KBS)). D.O.B 23/08/1967 -25 years working Experience -MSC Guru Nanak University India -MSC Public Health Kenyatta University -BSC Pharmaceutical Chemistry Guru Nanak University India -Diploma in Health system management Galilee University Israel. Appointed in August 2022 and served for a period of 3 years now Chairperson of the Audit and Risk Committee</p>
8.		<p>Getrude Kuboka Rapongo MSc. Planning</p>	<p>Member D.O.B. 14/09/1968 Representing physical planners' registration Board -28 years work experience Ministry of lands public works and Urban Development -MSC of Planning University of Nairobi -Bachelor of Arts Geography and Sociology Kenyatta University Appointed in August 2022 and served for a period of 3 years now Chairperson of the Finance Committee</p>




**Public Health Officers and Technicians Council
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Board of Directors/Council (continued)

9.	 <p>Anthony Ngaira MSc. Project Management Public Health</p>	<p>Member D.O.B. 08/08/1972 -30 years Working experience Field of Public Health - Post Graduate one-Health Medicine Copenhagen University -BSC Mount Kenya University -Diploma Environmental Health Science - Certificate Environmental Health Science KMTC Representing Technicians Appointed in August 2022 and served for a period of 3 years now Sits in Disciplinary and Finance committees</p>
10.	 <p>Denver Mariga Kamau MSc. Field Epidemiology. MSc. Health Economics and policy</p>	<p>Member D.O.B 05/03/1984 Representing Director Medical services (DGH) Dr. Mariga has served for 15 years Ministry of Health currently attached Directors General Office -MSC of Epidemiology Moi University -MSC Health Economics University of Nairobi -BSC Medicine and Surgery Kampala University Appointed in January 2025 and served for a period of 8 year and now Sits in Audit and Risk Committee</p>
11.	 <p>Anthony Mungai Wainaina MSc. Public Health</p>	<p>Registrar/Board secretary D.O.B 06/08/1968 -31years experience in field of public health. - Head Division of Environmental Health Afya House -Public Health Expert MPH Epidemiology Population Health Maseno University -BSc Environmental Health Kenyatta University -Higher National in Diploma Environmental Health KMTC - Ordinary Diploma in Environmental Health KMTC Appointed in July 2023 and served for a period of 3 years now</p>

**Public Health Officers and Technicians Council
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4. Key Management Team

	Management	Details
1.	 <p>Anthony Mungai Wainaina MSc. Public Health</p>	<p>Registrar Secretary to the Council</p>
2.	 <p>Peter Nzui Mwadziwe MSc. Public Health</p>	<p>Member of Secretariat Oversees daily running of Council Activities</p>
3	 <p>Mary Njunge CPAK BCom Finance Option</p>	<p>Accountant</p>

**Public Health Officers and Technicians Council
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5. Chairman’s Statement

It is with great honor and humility that I present this Annual Report and Financial Statements for the financial year ended 30th June 2025. This report reflects the strategic direction, operational progress, and financial position of the Public Health Officers and Technician Council (PHOTC) during the reporting period.

Over the past year, the Council—guided by its Audit and Risk Committee as well as the Finance Committee—has made significant strides in enhancing governance and accountability. These committees have played a central role in establishing essential frameworks and guidelines that have informed the development of this report. The scope of the Audit and Risk Committee has been expanded beyond financial oversight to include operational risks, compliance and regulatory frameworks, environmental and social governance (ESG), corporate social responsibility, health, safety and environment (HSE), ethical standards, and stakeholder engagement and communication.

Through the work of these committees, the Council has successfully developed and adopted several critical governance documents, including a comprehensive Risk Policy, Risk Registers, and a Manual Procedure for convening Council meetings. These tools have greatly enhanced the Council’s institutional effectiveness and informed the preparation of this report.

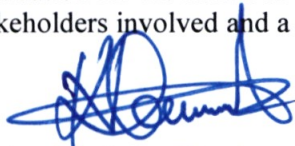
Among the key achievements during the year was the continued digitalization of core processes such as student indexing, internship placement, examinations, registration, and retention. The transition to online platforms has not only improved efficiency but also significantly boosted the Council’s revenue collection efforts. In addition, the Council, in collaboration with the Ministry of Health and the National Treasury, organized targeted capacity-building training for audit committee members. These sessions helped to build technical capacity and improve governance practices within the Council.

Despite these achievements, several operational challenges persist. A major concern is the absence of a fully operational unit within the Council dedicated to handling financial and audit matters. Additionally, the Secretariat remains lean, with existing staff required to perform multiple functions—often outside their core professional training—which strains overall efficiency and performance.

In response to these challenges, the Council has put forward key recommendations:

1. The establishment of a fully functional Finance and Audit Unit to oversee and manage financial and compliance matters effectively.
2. Recruitment of essential personnel, including a full-time Finance Officer, Procurement Officer, and Human Resource Officer, to support the Council’s growing operational needs.

I take this opportunity to extend my sincere gratitude to the Ministry of Health, through the State Department for Public Health and Professional Standards, for its continued support in facilitating the realization of this report. I also wish to acknowledge the invaluable contributions of my fellow Board Members for their dedication, insightful guidance, and active engagement throughout the term. Equally, I commend the Secretariat for their professionalism and unwavering commitment to executing the Council’s mandate and sustaining daily operations. This report not only captures the progress made over the year but also sets a firm foundation for the future of public health regulation in Kenya. It is a testament to the collective efforts of all stakeholders involved and a strategic guide for the work that lies ahead.



**Vivian Mmbone Mwalenga
CHAIRPERSON, PHOTC BOARD**

**Public Health Officers and Technicians Council
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6. Report of the Registrar

As we conclude another year, I am proud to reflect on the significant strides we have made in our collective efforts in the PHOTC. The 2024/2025 period was characterized a renewed commitment to our mandate. This report presents a comprehensive overview of the achievements, challenges, lessons learnt, and strategic recommendations of the Council.

The Council, established under the Public Health Officers and Technicians Act No. 12 of 2013 and operational since 2016, has made significant strides in fulfilling its mandate despite facing notable resource and operational constraints.

During this reporting period, the Council made key advancements in the areas of policy and regulatory development, institutional strengthening, and stakeholder engagement. Noteworthy achievements include the development and implementation of core guidelines for indexing, accreditation, and the professional scope of practice. The Council also digitized critical processes such as indexing, examinations, and licensing, thereby enhancing efficiency and service delivery. In education and training, the Council successfully introduced standardized guidelines and tools such as the Public Health Core Curriculum, CPD frameworks, and skills lab requirements to align training with national health priorities.

Governance was strengthened through the establishment of specialized committees to address finance, education, and professional standards. The Council also deepened collaborations with key stakeholders including the Ministry of Health, professional bodies, and regional regulatory institutions, ensuring that best practices and innovations were adapted to Kenya's context.

Despite these gains, the Council encountered several challenges. Limited financial and human resources, infrastructure gaps, and overlaps with other regulatory agencies constrained some activities. Manual systems, compliance issues, and monitoring limitations also affected the overall efficiency and impact of Council operations. These challenges underscored the need for increased investment in infrastructure, harmonized regulatory frameworks, and expanded digital transformation.

From these experiences, the Council has drawn critical lessons. Strong partnerships, clear communication, resilient leadership, and capacity building were pivotal in achieving results. The importance of structured systems and the preservation of institutional memory also emerged as key priorities for sustainability.

To build on this foundation, the Council recommends enhancing resource mobilization, strengthening the Secretariat's capacity, advancing digitization, harmonizing inter-agency regulation, and intensifying stakeholder sensitization. These actions will ensure continuity, effectiveness, and the long-term growth of the Council's mandate.

In conclusion, the 2024/2025 year was marked by both progress and learning. The initiatives undertaken have laid a strong foundation for a more responsive, efficient, and impactful regulatory framework for Public Health in Kenya. It is expected that the incoming Council will leverage these achievements and recommendations to propel the profession forward and contribute meaningfully to Kenya's broader health and development agenda.

Anthony Wainaina
REGISTRAR

**Public Health Officers and Technicians Council
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7. Statement of Performance against Predetermined Objectives for FY 2024/2025-1

The Public Health officers and Technicians Council develops its annual work plans based on the six pillars. Assessment of the Board’s performance against its annual work plan is done on a quarterly basis. The Council achieved its performance targets set for the year 2024/2025 period for its six pillars in the Annual work plan, as indicated in the table below:

Pillars	Objective	Key Performance Indicators	Achievements
Council Services Members	Conduct quarterly committee meetings. Conduct quarterly full Council meetings. Conduct Special Council meetings Conduct adhoc Council meetings	Number of meetings. Attendance lists. Minutes for the meetings.	<p>The Council successfully held all the quarterly committee meetings and full council meetings.</p> <p>The Council achieved to held one special meeting on resource mobilization. Two adhoc meetings were also successfully held on moderation of December 2024 results and review of internship waiver cases.</p> <p>The Council successfully inspected twenty- seven training institutions (27) based on the critical standards for accreditations of the Council.</p> <p>The Council played a key role in initiating the harmonization of training and practice standards for environmental and public health professionals across East African Community (EAC) partner states, advancing regional regulatory alignment.</p> <p>The Council Conducted a comprehensive training needs assessment and reviewed the core curriculum for public</p>

**Public Health Officers and Technicians Council
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			health training programs in Kenya, including certificate, diploma, and bachelor's levels awaiting dissemination and implementation.
Indexing of students	<p>Conduct indexing for at least six hundred students for accredited institutions.</p> <p>Develop guidelines for backlog indexing of all applicants who don't meet the minimum criteria.</p> <p>Revise student indexing guidelines</p> <p>Collaborate with the training accredited training institutions to develop mechanism for submission of indexing application at the point of student admission.</p>	<p>Number of Students indexed</p> <p>Guideline for backlog indexing.</p> <p>Revised Student indexing guidelines.</p> <p>Developed criteria for submission of indexing applications.</p>	<p>The Council indexed one thousand students who met the minimum criteria for indexing as per the Council student indexing guidelines.</p> <p>Additionally, the council Reviewed the indexing guidelines, which are now due for printing and dissemination.</p> <p>The training institutions have been sensitized on mechanism of submitting indexing applications during the inspections for accreditation. Students. Apart from those students who conducts self-indexing, the institutions were advised to send lists with applications to the council for issuance of index numbers</p>
Assessment of professionals	<p>To Conduct Examination Setting</p> <p>To Conduct examination moderation.</p> <p>Administer professional examination to at least six hundred 1st entry candidates and fifty (50) supplementary.</p> <p>Marking of professional examination.</p> <p>Moderation of results and release of professional results.</p>	<p>Number of students examined</p>	<p>The Council successfully conducted PHOTC professional examination (December 2024) setting, examination moderation, administration of examination, marking, moderation of results and release of results.</p> <p>A total of four hundred and ninety-five (495) candidates sat for the examination.</p>

**Public Health Officers and Technicians Council
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Coordination of the internship programme.	Inspect at least three (3) health facilities. Post a minimum of three hundred graduates interns.	Number of interns posted	The council posted a total of one hundred and forty-seven interns to different internship centres in the FY 2024/25
Professional Registration	Conduct Registration of new officers. Conduct renewals of license.	Number of interns newly Registered. Number of license renewals	The council registered a total of four hundred and sixty-nine Public health officers and Technicians. Additionally, two-thousand, eight hundred and twenty-six licenses were renewed in the financial year 2024/25.
Leadership and Governance	Capacity Building of Council members on Internal Audit. Participate in joint routine inspection of health facilities with other regulatory boards and Council to address complaints. Implemented government circulars and directives.	Capacity building Inspection report	Some of the committee members trained by the National Treasury and Ministry of Health. The Council also conducted joint inspections of plastic surgery clinics and spas in collaboration with other health regulatory bodies under the coordination of the Kenya Health Professions Oversight Authority (KHPOA).

8. Corporate Governance Statement

Appointment of Board members, Process of appointment and removal of directors, The size, diversity, and demographics of the Board, Existence of the board charter

The Council Members have been appointed in line with the provisions of the (Training, Registration and Licensing) Act No 12 of 2013 and by notice in the Kenya Gazette as required by law, ensuring all appointees meet the eligibility criteria.

Vacation of office

A member of the Council, other than an ex-officio member, may—

- (a) by a notice in writing addressed to the Registrar, resign from office;
- (b) be removed from office by the Cabinet Secretary if the member—
 - (i) is convicted of a criminal offence and sentenced to imprisonment for a term exceeding six months;
 - (ii) is adjudged bankrupt;
 - (iii) is incapacitated by prolonged physical or mental illness or is deemed otherwise unfit to discharge his duties as a member of the Council; or
 - (iv) dies.

The Council members' succession plan

The chairperson and every member appointed to the Council shall hold office for a term of 3 years and shall be eligible for re-appointment for a further term of three years. The Council shall be a body corporate with perpetual succession and a common seal.

Composition of the Council

The Council shall consist of—**(A)** A Chairperson appointed by the Cabinet Secretary who shall be— **(i)** A public health officer of not less than ten years standing; and **(ii)** The holder of a diploma, higher diploma or degree in public health; **(b)** The Director of Medical Services or his representative; **(c)** The Chief Public Health Officer who shall be the secretary to the Council; **(d)** A representative of the Ministry for the time being responsible for urban areas and cities appointed by the cabinet secretary in consultation with the Association; **(e)** One public health officer from a local authority, appointed by the Cabinet Secretary; **(F)** The Director, Kenya Medical Training College or his representative; **(g)** A representative of the universities in Kenya which award a qualification which is registrable under this Act, nominated by the universities; **(h)** The Chairperson of the Association; **(i)** Four public health officers who shall represent various public health specialties specified by the Association; **(j)** One representative of the Kenya Bureau of Standards; **(k)** One representative of the Physical Planners Registration Board; and **(I)** One public health technician who shall be elected by the Association. **(4)** The Council shall elect a vice-Chairperson from amongst its members.

**Public Health Officers and Technicians Council
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Corporate Governance Statement(continued)

Functions of the Council

The object and purpose for which the Council is established is to exercise general supervision and control over the

(1) Training, practice and employment of public health officers and technicians in Kenya and to advise the Government in relation to all aspects thereof.

(2) Without prejudice to the generality of the foregoing, the Council shall—

- (a) In consultation with approved institutions, prescribe the courses of instruction for public health officers and public health technicians;
- (b) Prescribe the minimum educational entry requirements for persons wishing to be trained as public health officers or technicians
- (c) Prescribe and conduct examinations in collaboration with the approved institutions
- (d) Consider and approve the qualifications of public health officers and technicians for the purposes of registration under this act;
- (e) Approve institutions other than those established or accredited under the universities act (cap. 210) for the training of public health officers and technicians;
- (f) License and regulate practice of registered public health officers and technicians;
- (g) Regulate the professional conduct of registered public health officers and public health technicians and take such disciplinary measures as may be appropriate to maintain proper professional standards.
- (h) Maintain a register and records of all public health officers and technicians registered under this act.
- (i) Establish and maintain a professional code of conduct for all persons registered under this act
- (j) Cause to be published in the Kenya *gazette* every calendar year the names of all registered public health officers and public health technicians;
- (k) Consider any other matters generally pertaining to public health officers and technicians including prescribing and approving all badges, insignias or uniforms to be worn by public health officers and technicians while on duty, in consultation with the cabinet secretary.

No actual, perceived, or potential conflicts of interest have been declared by any Council member since their appointment.

The Council has a service charter in place.

**Public Health Officers and Technicians Council
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9. Management Discussion and Analysis

The Public Health Officers and Technician Council (PHOTC), has over the past years worked to consolidate its role as a regulatory body in line with its mandate of ensuring quality training, registration, licensing, and practice of Public Health Officers in Kenya.

Over the reporting period, PHOTC has made significant progress in establishing governance and operational systems. Key achievements include:

- Policy and Regulatory Frameworks: Development of operational documents including Career Guidelines, Education and Training Guidelines, Registration and Licensing Guidelines, Continuous Professional Development (CPD) Guidelines
- Capacity Building: Training and induction of Council members and staff, Capacity building for Audit Committee members in collaboration with Ministry of Health and treasury Office.
- Council Functions: Strengthening registration, licensing, and oversight of Public Health professionals practice, alongside stakeholder engagement with training institutions, professional associations, and other regulators.
- Investment and Use of Regulatory Human Resource system (Rhris) to capture and track students' history on institution Background, indexing, Registration and Renewal of their licenses

The financial resources allocated to PHOTC have been modest but have enabled the Council to deliver on its core functions.

Overall, the Council has demonstrated prudent financial management with a steady increase in allocation and utilization, reflecting improved absorption capacity and operational maturity.

Compliance with Statutory Requirements

PHOTC has remained compliant with statutory and financial reporting requirements, including submission of annual budgets, procurement adherence and the Council has also prioritized gender parity in its staffing and programs.

Risks and Challenges

The Council has faced several challenges during the period under review

- With allocations received, they remain below the resource needs of a growing regulator need
- Limited Human Resources: Staffing levels are still inadequate to fully cover all regulatory functions across the country
- Lean Secretariat staff and the need to build established and operational departments within Council.
- PHOTC needs set up regional offices countrywide to enhance compliance rates of its professionals.

Sector and Economic Review

The broader health sector has undergone major reforms including the transition to the Social Health Insurance Fund (SHIF), new regulatory structures, and expanded focus on Universal Health Coverage (UHC). PHOTC role in ensuring skilled rehabilitation workforce is therefore more critical than ever, aligning with national and global health priorities.

PHOTC will focus on

- Expanding the Public Health workforce pipeline through accreditation of training institutions, enforcing of compliance through registration and renewal of licenses
- Strengthening digital platforms for registration, licensing, and CPD monitoring.
- Enhancing stakeholder collaboration with government, private sector, and international partners
- Securing sustainable financing, including exploring revenue generation options to supplement exchequer funding

10. Environmental and Sustainability Reporting

i) *Sustainability strategy and profile*

The council has been updating the curricula enriched the climate change and course at all exit levels. The council continues to provide leadership in the training on environmental sustainability

Furthermore, the council participates in tree planting activities spearheaded by the state department.

ii) *Environmental performance*

The council has taken advantage of technology and adopted paperless processes in most of its activities.

iii) *Employee welfare*

The council is guided by the public service commission rules and regulations and has an approved human resource instrument though its yet to be implemented due to financial constraints.

iv) *Market place practices-*

Responsible competition Practice

(A) PHOTC has spelt out in its act its line of operation and whom to regulate and who not to regulate. Discussions though are still underway whether to incorporate regulation of professions like Community Health, Population science and likes who touch on public health aspects, thus fair competition involvement PHOTC envisions introduction of anti-bribery systems in future. With online systems it helps curbing bribery and client contact with management and setting up of suggestion Box.

PHOTC Board of directors declare conflict of interest this help in political manipulation.

PHOTC has a delivery service charter in place to enhance service delivery

PHOTC has embraced E-Citizen mode of payment in transacting its business.

v) *Corporate Social Responsibility / Community Engagements*

As part of its commitment to advancing the Public Health Practice profession and contributing to societal well-being, the Public Health Officers and Technician Council of Kenya (PHOTC) supported key national community-oriented initiatives in 2024. These activities not only aligned with the Council's mandate of promoting quality Public Health practices but also strengthened visibility, awareness, and public trust in the profession.

PHOTC support contributed to:

- Community outreach activities such as a Epuka Uchafu Initiatives across the Counties education school visits, and mobile clinics.
- Championing of the UHC agenda across the Counties in line with Government Agenda.
- PHOTC participation in tree planting activities across the country in support of Government Agenda.
- Awareness creation through exhibitions of Public health materials and equipment, stakeholder presentations, and community sensitization forums through trade fairs.

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Impact of CSR Engagements

CSR initiatives reflect PHOTC broader philosophy of not only regulating the profession but also actively contributing to Kenya's health and social development agenda.

Through these activities, PHOTC enhanced its community visibility and demonstrated leadership in Public Health advocacy. Further, the CSR enhanced professional collaboration across the public health sector which fostered goodwill and trust between the Council, healthcare stakeholders, and the public.

**Public Health Officers and Technicians Council
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11. Report of the Directors

The Directors submit their report together with the audited financial statements for the year ended June 30, 2025, which show the state of the Public Health Officers and Technicians Council affairs.

i) Principal activities

The principal activities of the PHOTC Council are to regulate training, practice and employment of Public Health Officers and Technicians and to advise the Government in relation to all aspects thereof

ii) Results

The results of the PHOTC Council for the year ended June 30, 2025, are set out on page 1-23

iii) Directors

The members of the Board of Directors who served during the year are shown on page viii - xi. During the Second quarter of FY 2024/2025, Dr. David Soti was replaced by Dr. Denver Mariga Kamau as representative of the Director of Medical Services (Director General Health).

iv) Surplus remission

The council did not make any surplus during the year (FY 2024/2025) and hence no remittance to the Consolidated Fund.

v) Auditors

The Auditor-General is responsible for the statutory audit of the council in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

By Order of the Board



**Anthony Wainaina
Corporation Secretary/Secretary to the Board**

**Public Health Officers and Technicians Council
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12. Statement of Directors Responsibilities

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

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

The Directors accept responsibility for the PHOTC financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and section 14 of the State Corporations Act. The Directors are of the opinion that the PHOTC financial statements give a true and fair view of the state of PHOTC transactions during the financial year ended June 30, 2025, and of the PHOTC financial position as at that date. The Directors further confirms the completeness of the accounting records maintained for the PHOTC, which have been relied upon in the preparation of the PHOTC financial statements as well as the adequacy of the systems of internal financial control.

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

**Public Health Officers and Technicians Council
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Approval of the financial statements

The PHOTC financial statements were approved by the Board on 03.12. 2025 and signed on its behalf by:



.....
Name **VIVIAN NWALEHOSA**
Chairperson of the Board/Council



.....
Name **ANTHONY WAINAINA**
Accounting Officer

REPUBLIC OF KENYA



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

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

REPORT OF THE AUDITOR-GENERAL ON PUBLIC HEALTH OFFICERS AND TECHNICIANS COUNCIL FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Public Health officers and Technicians Council set out on pages 1 to 22, which comprise of the statement of financial position as at 30 June, 2025, and the statement of statement of financial performance,

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of Public Health officers and Technicians Council 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 Health Officers (Training, Registration and Licensing) Act No. 12 of 2013 and the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Public Health officers and Technicians Council 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 actual expenditure of Kshs.41,602,446 against actual receipts of Kshs.49,375,107 resulting to under expenditure of Kshs.7,772,661.

The under expenditure may imply that some of the planned activities and objectives of the Council may not have been achieved.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Information

The Management is responsible for the Other Information set out on page iv to xxv which comprise of Key Entity Information and Management, The Board of Directors, Key Management Team, Chairman's Statement, Report of the Registrar, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement,

Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Directors, Statement of Directors Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Council'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. I have nothing to report in this regard.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Failure to Prepare and Submit Financial Statements

During the year under review, it was noted that the Council started operations in financial year 2022/2023 but did not submit these financial statements together with those of 2023/2024. Further, the statement of financial position included comparative figures for cash and cash equivalent, trade and other payables and accumulated surplus which had not been audited. This was contrary to Section 47(1) of the Public Audit Act, 2015 which states that the financial statements required under the Constitution, the Public Finance Management Act, 2012 and any other legislation, shall be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.

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

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

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

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on the Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Weaknesses in Revenue Management

The statement of financial performance and Note 7 to the financial statements reflects income from operations amount of Kshs.23,370,076. However, it was noted that the Council does not issue official and serialized receipts for any money received from its members.

In the circumstances, the effectiveness of internal controls on revenue collections could not be confirmed

2. Failure to Establish Key Departments

During the year under review, it was noted that the Council did not have critical departments including human resource, internal audit, procurement and legal department among others. This is despite the Institution being a body corporate and having been established under an Act of Parliament, Act No 12 of 2013 of the laws of Kenya.

In the circumstances, the effectiveness of internal controls, risk management, overall governance and effective operations of the Council could not be confirmed.

3. Lack of Approved Backup Strategy

According to IT Governance Standard ICTA-4.001: 2016 Electronic records and Data Management Standard Annex B.1: Security 2a requires MDAs and SAGAs to Develop a contingency plan that includes data backup, disaster recovery, Perform routine backups and emergency operations.

In the circumstances, the effectiveness of risk management could not be confirmed.

4. Failure to Establish Policies and Manuals

During the year under review, Management had not established the human Resource Policy and Procedures Manual, Finance and Accounting Manual, Assets Management Policy, Transport Management Policy, IT Policy, Disaster Recovery Plan, Backup and Retention strategy.

In the circumstances, the effectiveness of overall governance could not be confirmed.

5. Failure to Carry Out Risk Assessment

During the year under review, there was no evidence of performing risk assessment to identify potential threats and how to mitigate them.

In the circumstances, the effectiveness of risk management could not be confirmed.

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

Responsibilities of the Management and the Council

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs).

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


4 December, 2025


**Public Health Officers and Technicians Council
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14. Statement of Financial Performance for the year ended 30 June 2025

	Notes	2024/2025
		Kshs
Revenue from non-exchange transactions		
Transfers from other governments entities	6	20,000,000
Rendering of Services	7	23,370,076
Total revenue		43,370,076
Expenses		
Use of goods and services	8	33,340,085
Employee costs	9	4,476,080
Board Expenses	10	3,798,600
Repairs and maintenance	11	110,560
Total expenses		41,725,325
Surplus/(deficit) for the period/year		1,644,751

The notes set out on pages 6 to 23 form an integral part of these Financial Statements. The Financial Statements set out on pages 1 to 5 were signed on behalf of the Board of Directors by:


 Name: ANTHONY WAINAINA
 Accounting Officer
 Date 03.12.2025


 Name: MARI NJUNGE
 Head of Finance
 ICPAK M/No: 26284
 Date 03/12/2025


 Name: VIVIAN NJAU
 Chairman of the Board
 Date 03/12/2025


**Comparative year means prior year/ previous period*


**Public Health Officers and Technicians Council
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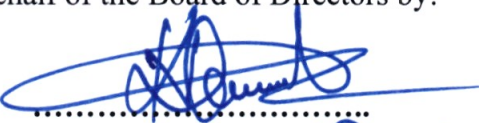
15. Statement of Financial Position as at 30 June 2025

	Notes	2024/2025	Opening position
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	12	7,772,661	6,005,031.27
Total Current Assets		7,772,661	6,005,031.27
Total Assets (A)		7,772,661	6,005,031.27
Liabilities			
Current Liabilities			
Trade and Other Payables	14	17,137,505.80	17,014,627.00
Total Current Liabilities		17,137,505.80	17,014,627.00
Total Liabilities (B)		17,137,505.80	17,014,627.00
Net Assets (A-B)		-9,364,844.53	-11,009,595.73
Represented by:			
Accumulated Surplus		-9,364,845	-11,009,595.73
Net Assets		-9,364,845	-11,009,595.73

The financial statements set out on pages 1 to 5 were signed on behalf of the Board of Directors by:


 Name **ANTHONY WAINAINA**
 Accounting Officer


 Name **MART NJUNGE**
 Head of Finance


 Name **VIVIAN NJWARENGA**
 Chairman of the Board

Date **03.12.2025**

ICPAK Member Number: **26284**
 Date **03/12/2025**

Date **03/12/2025**

**Public Health Officers and Technicians Council
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16. Statement of Changes in Net Assets for the year ended 30 June 2025

Description	Retained earnings	Total
	Kshs	Kshs
As at July 1, 2024	-11,009,596	-11,009,596
Surplus/ deficit for the year	1,644,751	1,644,751
As at June 30, 2025	-9,364,845	-9,364,845

**Public Health Officers and Technicians Council
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17. Statement of Cash Flows for the year ended 30 June 2025

	2024/2025	
	Notes	Kshs
Cash flows from operating activities		
Receipts		
Transfers from other governments entities		20,000,000
Rendering of Services		23,370,076
Total receipts		43,370,076
Payments		
Use of goods and services		33,217,206
Employee costs		4,476,080
Board Expenses		3,798,600
Repairs and maintenance		110,560
Total payments		41,602,446
Net cash flows from/(used in) operating activities	15	1,767,630
Net increase/(decrease) in cash & Cash equivalents		1,767,630
Cash and cash equivalents at 1 July	12	6,005,031.27
Cash and cash equivalents at 30 June	12	7,772,661

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

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	B	c=(a+b)	d	e=(c-d)	f=d/c*100
Budget carryovers from the previous year*	0	6,005,031	6,005,031	6,005,031	0	100
Receipts						
Transfers from Other Governments entities	20,000,000	0	20,000,000	20,000,000	0	100
Rendering of Services	17,000,000	0	17,000,000	23,370,076	-6,370,076	137
Total Receipts	37,000,000	6,005,031	43,005,031	49,375,107	-6,370,076	
Payments						
Use of Goods and Services	27,500,000	6,005,031	33,505,031	33,217,206	287,825	99
Employee costs	4,500,000	0	4,500,000	4,476,080	23,920	99
Remuneration of Directors	4,000,000	0	4,000,000	3,798,600	201,400	95
Repairs and Maintenance	120,000	0	120,000	110,560	9,440	92
Total Payments	36,120,000	6,005,031	42,125,031	41,602,446	522,585	99
Surplus	880,000	0	880,000	7,772,661	-6,892,661	

Budget notes

The adjustment in the budget was due to reallocation in the section of the use of goods and services. (IPSAS 24.29)

**Public Health Officers and Technicians Council
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19. Notes to the Financial Statements

1. General Information

The council is established by and derives its authority and accountability from Public Health Officers (Training Registration and Licensing) Act No 12 of 2013. The Entity is wholly owned by the Government of Kenya and is domiciled in Kenya. The Entity's principal activity is to regulate the training, Registration and Licensing of Public Health Officers and Technicians in Kenya.

2. Statement of Compliance and Basis of Preparation

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

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

3. Adoption of New and Revised Standards

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

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

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

**Public Health Officers and Technicians Council
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Notes to the Financial Statements (Continued)

Standard	Effective date and impact:
IPSAS 43: Leases	<p><i>Applicable 1st January 2025</i></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 an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p><i>The standard did not have any effect on the Council</i></p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></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><i>The standard did not have any effect on the Council</i></p>
IPSAS 45: Property Plant and Equipment	<p><i>Applicable 1st January 2025</i></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 recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples.</p> <p>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><i>The standard did not have any effect on the Council</i></p>
IPSAS 46: Measurement	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ol 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.

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	<p>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</p> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><i>The standard did not have any effect on the Council</i></p>
IPSAS 47: Revenue	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non-exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity 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><i>The standard did not have any effect on the Council</i></p>
IPSAS 48: Transfer Expenses	<p><i>Applicable 1st January 2026</i></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><i>The standard did not have any effect on the Council</i></p>
IPSAS 49: Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></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><i>The standard did not have any effect on the Council</i></p>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p><i>Applicable 1st January 2027</i></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. 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 entity'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><i>The standard did not have any effect on the Council</i></p>

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Notes to the financial statements (continued)

iii. Early adoption of standards

The Council 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 council and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realised in the statement of financial performance over the useful life of the assets that has been acquired using such funds.

ii) Revenue from exchange transactions

Rendering of services

PHOTC recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

b) Budget information

The original budget for the Current FY 2024/2025 was approved by the National Assembly and 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 council upon receiving the respective approvals in order to conclude the final budget.

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Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

Budget information (continued)

The Council's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of cash flows has been presented in 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 of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Council 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 all of the risks and benefits incidental to ownership of the leased item to the PHOTC. 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 PHOTC also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as

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Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

Leases (Continued)

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 so as 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 PHOTC 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.

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the PHOTC. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over 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.

reliably determined. In such cases, the asset is measured at its cost less accumulated depreciation and any accumulated impairment losses. Changes in fair value less costs to sell are recognized in surplus/deficit in the period in which they occur.

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Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

a) Financial assets

Classification of financial assets

The entity 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 entity'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 an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, the entity 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.

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.

**Public Health Officers and Technicians Council
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Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

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.

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.

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 entity 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.

Impairment

The entity 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 entity 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 xx*.

b) Financial liabilities

Classification

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

**Public Health Officers and Technicians Council
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Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

f) 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:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) 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 *Entity*.

g) Changes in accounting policies and estimates

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

h) Related parties

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

**Public Health Officers and Technicians Council
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Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

i) 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.

j) Comparative figures

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

k) 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.

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Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Council'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. State all judgements, estimates and assumptions made:

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity 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 Entity. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

Useful lives and residual value

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

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

**Public Health Officers and Technicians Council
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Notes to the Financial Statements (Continued)

6. Transfers from Other Government Entities.

Name of The Entity Sending The Grant	Amount recognized to Statement of Financial performance. *	Total transfers 2024-2025
	KShs	KShs
State Department of Public Health	20,000,000	20,000,000
Total	20,000,000	20,000,000

7. Rendering of Services.

Description	2024/2025
	Kshs
Licenses	1,334,350
Internship fee	305,900
Examination fee	6,718,000
Indexing Fee	3,862,340
Accreditation fee	8,560,681
Renewal fee	2,588,805
Total	23,370,076

8. Use of Goods and Services

Description	2024/2025
	Kshs
Conferences and Delegations	2,661,620
Consumables	410,000
Fuel and Oil	927,560
Printing and Stationery	1,942,194
Telecommunication	1,388,867
Travel, Subsistence & Other Allowances	24,770,247
Bank charges	117,147
Other General Expenses	1,122,450
Total	33,340,085

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9. Employee Costs

Description	2024/2025
	Kshs
Salaries and wages	4,476,080
Employee costs	4,476,080

10. Board Expenses

Description	2024/2025
	Kshs
Chairman/Directors' Honoraria	960,000
Sitting Allowances	1,236,580
Travel and Accommodation	2,196,580
Total	4,393,160

11. Repairs and Maintenance

Description	2024/2025
	Kshs
Vehicles	110,560
Total Repairs and Maintenance	110,560

12. Cash and Cash Equivalents

Description	2024/2025	2023/2024
	Kshs	Kshs
Current Account	7,772,661	6,005,031.27
Total Cash and Cash Equivalents	7,772,661	6,005,031.27

Detailed Analysis of the Cash and Cash Equivalents

Financial Institution	Account number	2024/2025
		Kshs
a) Current Account		
Cooperative Bank	1141163029700	7,772,661

13. Property, Plant and Equipment

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The Council has in place computers, office equipment and furniture and fittings which belong to the ministry of health.

14. Trade and Other Payables

Description	2024/2025	
	Kshs	
Trade payables	17,137,505.80	
Total trade and other payables	17,137,505.80	
Ageing analysis: (Trade and other payables)	Current FY	% of the Total
Under one year	122,879	1
Over 3 years	17,014,627	99
Total (tie to above total)	17,137,506	100

The payables that have remained outstanding for over three years relates to conference facilities offered to the Council. Plans have been put in place to settle the liabilities in phases

15. Cash Generated from Operations

Description	2024/2025
	Kshs
Surplus for the year before tax	1,644,751
Adjusted for:	
Working capital adjustments	
Increase in payables	122,878.80
Net cash flow from operating activities	1,767,630.00

16. Financial Risk Management

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

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i) Credit risk

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

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

ii) Liquidity risk management

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

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2024				
Trade payables	122,879	0	17,014,627	17,137,506
Total	122,879	0	17,014,627	17,137,506

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Notes to the Financial Statements (Continued)

Financial Risk Management

iii) Market risk

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

Related Party Disclosures

Nature of related party relationships

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

Other related parties include:

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

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Notes to the Financial Statements (Continued)

Description	2024/2025
	Kshs
a) Grants /transfers from the government	
Grants from national govt	20,000,000
Total	20,000,000
b) Expenses incurred on behalf of related party	
Payments of salaries and wages for employees	4,476,080
Total	4,476,080
c) Key management compensation	
Directors' emoluments	3,798,600
Total	3,798,600

17. Events after the Reporting Period

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

18. Ultimate And Holding Entity

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

19. Currency

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

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20. Appendix I: Transfers from Other Government Entities

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/D evelopment/ Others	Total Amount - KES	Statement of Financial Performance	Total Transfers during the Year
State Department of public health and professional standards	30.09.2024	Recurrent	5,000,000	5,000,000	5,000,000
State Department of public health and professional standards	12.11.2024	Recurrent	5,000,000	5,000,000	5,000,000
State Department of public health and professional standards	11.02.2025	Recurrent	5,000,000	5,000,000	5,000,000
State Department of public health and professional standards	17.06.2025	Recurrent	5,000,000	5,000,000	5,000,000
Total					20,000,000