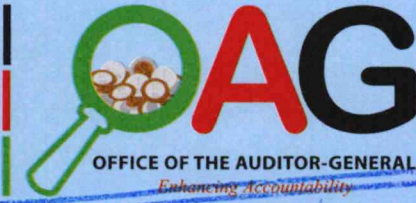


REPUBLIC OF KENYA



REPORT

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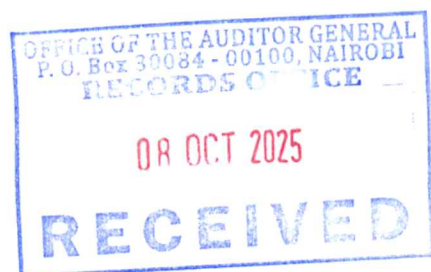
THE AUDITOR-GENERAL

ON

**DANIDA PRIMARY HEALTH CARE (PHC)
SUPPORT PROGRAM**

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

MINISTRY OF HEALTH



PROJECT NAME: DANIDA PRIMARY HEALTHCARE (PHC) SUPPORT PROGRAM

IMPLEMENTING ENTITY: STATE DEPARTMENT FOR MEDICAL SERVICES

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2025

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

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DANIDA PRIMARY HEALTHCARE (PHC) PROGRAM
Annual Report and Financial Statements for the financial year ended June 30, 2025

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DANIDA PRIMARY HEALTHCARE (PHC) PROGRAM
Annual Report and Financial Statements for the financial year ended June 30, 2025

1. Acronyms and Definition of Terms

CBK	Central Bank of Kenya
ICPAK	Institute of Certified Public Accountants of Kenya
IMF	International Monetary Fund
IPSAS	International Public Sector Accounting Standards
CT	County Treasury
NT	National Treasury
PFM	Public Finance Management.
PSASB	Public Sector Accounting Standards Board
WB	World Bank
Comparative FY	Financial year preceding the current financial year.
CHV	Community Health Volunteers
M & E	Monitoring and Evaluation
RMNCAH	Reproductive, maternal, Newborn, Child and Adolescent Health Services
PHC	Primary Health Care

2. Project Information and Overall Performance

2.1 Name and registered office

Name

The project's official name is DANIDA Primary Healthcare (PHC) Support Program

Objective

The key objective of the project is to improve primary health care with focus on reproductive, maternal, newborn, child and adolescent health.

Address

The project headquarters offices are Ministry of Health, Afya House, Nairobi County, Kenya.

The address of its registered office is: Ministry of Health, Afya House, Cathedral Road, P.O Box 30016–00100, Nairobi – Kenya.

Contacts: The following are the project contacts

P.O. Box:30016-00100

Telephone: +254-20-2717077

E-mail: ps@health.go.ke

Website: <https://www.health.go.ke>

DANIDA PRIMARY HEALTHCARE (PHC) PROGRAM
Annual Report and Financial Statements for the financial year ended June 30, 2025

Project information and overall performance (continued)

2.2 Project Information

Project Start Date:	The project start date is 01 January 2021
Project End Date:	The project end date is 30 th June 2026
Project Coordinator:	The project manager is Dr. Isaac Kimani
Project Development Partner:	Danish International Development Agency (DANIDA)

2.3 Project Overview

Line Ministry or State departments/ County Department	The project is under the supervision of the Ministry of Health.
Strategic goals of the project	The strategic goals of the project are as follows: (i) Increased pro-poor access to quality primary healthcare with focus on reproductive, maternal, newborn, child and adolescent health services at county level. Improved access to and delivery of sustainable primary healthcare services in 47 counties in Kenya
Summary of Project Strategies for achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) Conditional grants towards primary care to all 47 counties to support outreach, operations and maintenance at public gazetted level 2 and 3 health facilities as well as level 1 community health services. (ii) Long-term Advisor support through a Financial Management Advisor and M&E Advisor with the primary focus of providing overall advice and capacity building.
Other important background information of the project	The project focuses on the counties and specifically at level 2 and 3 health facility level as well as level 1 (community)

DANIDA PRIMARY HEALTHCARE (PHC) PROGRAM

Annual Report and Financial Statements for the financial year ended June 30, 2025

	<p>health services. The current funding is likely to be the last phase of Danish health support to Kenya and therefore there is a strong component of sustainability. A counterpart funding modality was put in place where DANIDA contributions will drop each year with counties required to replenish the amounts accordingly.</p>
<p>Areas that the project was formed to intervene</p>	<p>The project was formed to intervene in the following areas:</p> <ul style="list-style-type: none">(i) Sustainably covering critical financing gaps in primary health care in counties in terms of predictable and flexible funding for operations, maintenance and outreach through existing government systems.(ii) Strengthening the implementation and management of healthcare service delivery through technical assistance to M&E and PFM.
<p>Project duration</p>	<p>The Project Started on 1st January 2021 and is expected to run until 30th June 2026</p>

DANIDA PRIMARY HEALTHCARE (PHC) PROGRAM
Annual Report and Financial Statements for the financial year ended June 30, 2025

Project Information and Overall Performance (Continued)

2.4 Bankers



The following are the bankers for the current year:
 Central Bank of Kenya
 P.O. Box 60000-00200
 Nairobi

2.5 Independent Auditor

Auditor- General
 P.O Box 30084 – 00100
 Nairobi.


2.6 Roles and Responsibilities

List the different people who are working on the project. This list would include the project coordinator and all the key officers involved.

No	Names	Title designation	Key qualification	Responsibilities
	Dr. Isaac Kimani 	Project Manager leading the Project Management Team with representatives from Council of Governors	MBCChB	To manage, direct and monitor implementation of the project's activities. Coordinate with counties in working towards meeting the project's objectives.
	Steen Larsen 	DANIDA Financial Management Advisor	Bsc Economics	To provide advice and capacity building on financial management

DANIDA PRIMARY HEALTHCARE (PHC) PROGRAM

Annual Report and Financial Statements for the financial year ended June 30, 2025

				procedures surrounding the conditional grants and around the need for increased budgetary allocation to health by counties. Oversee transfer of funds from national to county levels.
	Kirstine Nojgaard 	DANIDA M&E Advisor	Bsc Public Health	To provide advice within the areas of M&E and/or broader health systems strengthening.

2.7 Funding summary

The Project is for duration of 5 years with an extension of 6 months from 2021 to June 2026 with an approved initial budget of **DKK 140 million** equivalent to approximately **Ksh. 2.4 billion**. In September 2021, the Royal Danish Embassy announced additional funding to the PHC program of **DKK 75 million (Ksh. 1.2 billion)** as highlighted in the table below:

DANIDA PRIMARY HEALTHCARE PROGRAM*Annual Report and Financial Statements for the financial year ended June 30, 2025***Project information and overall performance (continued)**

Below is the funding summary:

A. Source of Funds

Source of funds	Development Partner Commitment		Amount received to date – (30 th June 2025)		Undrawn balance to date	
	Development Partner currency	Kshs	Development Partner currency	Kshs	Development Partner currency	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A') - (B')
(i) Grant						
DANIDA	215,000,000	3,600,000,000	113,123,656	2,192,191,000	101,876,344	1,407,809,000
Total	215,000,000	3,600,000,000	113,123,656	2,192,191,000	101,876,344	1,407,809,000

B. Application of Funds

Application of funds	Amount received to date – (30 th June 2025)		Cumulative amount paid to date – (30 th June 2025)		Unutilised balance to date (30 th June 2025)	
	Development Partner currency	Kshs	Development Partner currency	Kshs	Development Partner currency	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
(i) Grant						
DANIDA PHC	113,123,656	2,192,191,000	108,087,566	2,183,368,843	436,740	8,822,157
Total	113,123,656	2,192,191,000	108,087,566	2,183,368,843	436,740	8,822,157

Project information and overall performance (continued)

2.8 Summary of Overall Project Performance:

The key beneficiaries of the project are women of reproductive age, including adolescents and children under five who utilize Primary Health Care services most. The project supports counties in ensuring that the benefits reach the people at grass root level. The projects aim to ensure that;

- Children younger than one year are fully immunized;
- Pregnant women attend at least four Anti-Natal Care (ANC) visits;
- Births are attended by skilled health personnel; and
- Women of reproductive age are using a modern Family Planning method.

i. Budget Performance Against Actual amounts for the current year and the cumulative to date

FY 24/25			FY 23/24			Cumulative to-date (from inception)
Budget Kshs	Actual Kshs	Absorption %	Budget Kshs	Actual Kshs	Absorption %	Kshs
516,606,223	508,141,016	98	768,675,000	471,579,000	61	2,192,191,000

ii. Physical progress based on outputs and outcomes since project commencement

The Program monitors 3 outcome indicators which are as follows;

- Facility maternal mortality (maternal deaths per 100,000 live births).
- Births attended by skilled health staff (percentage).
- Contraceptive Prevalence Rate (CPR).

Project information and overall performance (continued)

The table below highlight the performance of the above outcome indicators for the program since inception.

Kenya					
Indicator/Period	July 2020 - June 2021	July 2021 - June 2022	July 2022 - June 2023	July 2023 - June 2024	July 2024 - June 2025
Facility Maternal Mortality Ratio	109.9	110.3	94.0	103.2	95
(%) of Deliveries conducted by Skilled Birth Attendants	77.9	79.1	75.7	73.0	69.3
Contraceptive Prevalence Rate	24.5	15.2	12.3	15.6	14.7
4th Antenatal Care (ANC) Coverage (%)	50.1	52.6	52.1	53.7	49.1
WRA receiving FP Commodities (Rev 2020)	29.6	36.7	36.7	40.4	41.9
Proportion of under 1 year receiving DPT/Hep+HiB3	85.7	87.7	85.1	82.4	80.3
OPD utilisation rate (717)	1.4	1.5	1.5	1.4	1.2
Facility based neonatal death rate (per 1000 live births)	9.5	9.9	10.0	9.7	9

iii. Absorption rate for each year since the commencement of the project.

FY 24/25			FY 23/24			FY 22/23			FY 21/22		
Budget Ksh	Actual Kshs	Absorption	Budget Kshs	Actual Kshs	Absorption %	Budget Kshs	Actual Kshs	Absorption %	Budget Kshs	Actual Kshs	Absorption %
516,606,223	508,141,016	98	768,675,000	471,579,000	61	1,597,554,500	897,947,749	56	433,648,750	324,361,266	75

Project information and overall performance (continued)

Implementation Challenges

Challenges

- Delay in enactment of the County Governments Additional Allocations Act (CGAAA) which was gazetted in May 2025
- Lengthy IIFRA audit processes which result in to delayed assessment of eligibility-disbursement of FY24/25 funds on **10th July 2025** resulted in complications in transfer and utilization.
- Outstanding audit issues in counties which compromise eligibility to receive funds.
- Due to delayed disbursement of equitable share from the National Government. Many counties had to appropriate funds in supplementary budgets and wait for approval by county assemblies.

Recommendations

- Timely release of funds to the counties—there is need for continued advocacy and concerted efforts from COG, MOH and RDE for the annual county governments additional allocation bill to be passed in goodtime.
- COG, MOH, RDE and Ernst and Young to work closely together in expediting audit processes. Audit findings to be considered in disbursement of tranche 2 with other conditions to be used in determining eligibility for tranche 1.
- Counties to promptly resolve audit issues to ensure clearance by auditors and to remain eligible for further funding.
- Counties to prioritize budgeting for counterpart funding and disburse the funds to health facilities.
- Synergy between county departments of Health and Finance to facilitate transfer of funds from CRF to SPA and subsequently to health facilities within stipulated timelines.

2.9 Summary of Project Compliance:

The project complied with applicable laws and regulations, and essential external financing agreements/covenants and this helped us to achieve the objectives set.

3. Statement of Performance against Project's Predetermined Objectives

The DANIDA PHC grant named “improved primary health care with focus on reproductive, maternal, new born, child and adolescent health” focuses on supporting the counties and specifically all gazette government health facilities and level 1 community health services. This has led to improvement in reported quality of care provided at primary health care facilities and resulted into staff motivation and patient satisfaction.

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key development objectives of the project's plan are to:

- a) Improve the delivery, utilization, and quality of PHC services at the county level with a focus on (Reproductive, Maternal, New born, Child and Adolescent health services) RMNCAH.
- b) Funds will be sent to gazetted public Level 2 and Level 3 health facilities in the 47 Counties.
- c) Strengthen institutional capacity to better deliver quality PHC services.

Progress on the attainment of strategic development objectives

To implement and cascade the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic, and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified to track progress and performance measurement.

Statement of Performance against Project's Predetermined Objectives (Continued)

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

Project	Objective	Outcome	Indicator	Performance
	Improve the delivery, utilization, and quality of Public Health Care services at the county level	Improved access to and delivery of sustainable primary healthcare services in 47 counties in Kenya	skilled birth delivery year's coverage increase in antenatal care year's coverage Uptake of family planning.	Increased pro-poor access to quality primary healthcare with focus on reproductive, maternal, new-born, child and adolescent health services at county level.

4. Environmental and Sustainability Reporting

1. Sustainability strategy and profile

The support makes full use of country systems delivering ‘on-budget’ support to counties and Ministry of Health. Disbursement of conditional grants is done through the Government system to National Treasury for onward disbursement through IFMIS to the health facilities in the 47 counties. These grants are given at county level according to the existing County Allocation of Revenue (CARA) formula and are allocated to facilities, based on a criterion agreed upon by the county and fully disclosed to the project team. This will improve public health service delivery as the funds will support operational and maintenance expenditure at primary health care facility level.

2. Environmental performance

Follow up was made to ensure that all counties had renewed the National Environmental Management Authority (NEMA) certificates for waste management and all environmental safeguards are adhered to.

3. Employee welfare

The project follows the Government policies and procedures in the hiring process. The Ministry Human Resource department in collaboration with the Council of Governors (COG) conducts the interviews.

4. Marketplace practices-

a) Responsible Supply chain and supplier relations

- The organization encourages free flow of information during procurement processes to enable Suppliers gain complete understanding of the procurements being undertaken, and this allows them to both parties to meet each other’s’ needs more effectively.

b) Responsible ethical practices

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

c) Regulatory impact assessment

- All procurement processes are done in accordance to the procurement regulations of the donor requires fairness in treatment of all citizens and stakeholders
- All procurement processes are to be open to all eligible participants

5. Community Engagements

The project follows the Government procedures and public participation is required at the county level.

5. Statement of Project Management Responsibilities

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

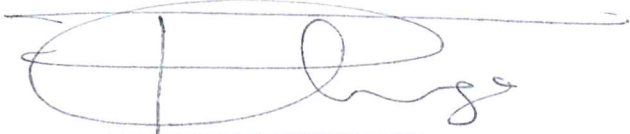
The Principal Secretary State Department for Medical Services in the Ministry of Health and the Project Manager for DANIDA Primary Health Care Support Program – (DANIDA PHC Program) Secretariat accept responsibility for the Project’s financial statements, which have been prepared on the Accrual Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The Principal Secretary State Department for Medical Services in the Ministry of Health and the Project Manager for DANIDA Primary Health Care Support Program – (DANIDA PHC Program) Secretariat are of the opinion that the Project’s financial statements give a true and fair view of the state of Project’s transactions during the financial year ended June 30, 2025 and of the Project’s financial position as at that date. The Principal Secretary for the Ministry of Health and the Project Manager further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

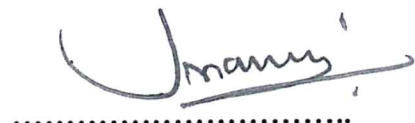
The Principal Secretary State Department for Medical Services in the Ministry of Health and the Project Manager for Danida Primary Health care support program – (DANIDA PHC Program) Secretariat confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project Financial Statements

The Project financial statements were approved by The Principal Secretary for the State Department for Medical Services and the Project Manager for Danida Primary Health care support program – (DANIDA PHC Program) Secretariat on 01st October 2025 and signed by them.



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



.....
Name: Dr. Isaac Kimani
Project Manager

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON DANIDA PRIMARY HEALTH CARE (PHC) SUPPORT PROGRAM FOR THE YEAR ENDED 30 JUNE, 2025 – MINISTRY OF HEALTH

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines, and manuals and whether public resources are applied in a prudent, efficient, economic, transparent, and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the Effectiveness of Internal control, 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 control, 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 DANIDA Primary Health Care (PHC) Support Program-Ministry of Health set out on pages 1 to 31, which comprise of the statement of financial as position at 30 June, 2025 and the statement of financial performance, statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have

obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the DANIDA Primary Health Care (PHC) Support Program as at 30 June, 2025 and 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 Financing Agreement dated 14 December, 2020 between Danish Government and the Republic of Kenya and the Public Finance Management Act, 2012.

Basis for Opinion

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

Emphasis of Matter

Undrawn Grant Funds by Counties

The statement of financial performance and as disclosed under Note 8 to the financial statements reflects transfers to other government entities amount of Kshs.481,803,250. The amount includes transfers to forty-seven (47) Counties amount of Kshs.478,403,250 whose allocation was Kshs.487,500,000 resulting to a variance of Kshs.9,096,750 which was attributed to four (4) counties that had allocation cuts due to non-compliance with donor requirements.

In the circumstances, program activities were not implemented in the four (4) counties that did not meet the funding requirements resulting in denial of essential primary healthcare services to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Information

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Delayed Transfer of Funds

The statement of financial performance and as disclosed under Note 8 to the financial statements reflects transfers to other government entities amount of Kshs.481,803,250 which includes transfers to forty-seven (47) Counties amount of Kshs.478,403,250. Analysis of DANIDA Primary Health Care special purpose account statements revealed that the funds were transferred on 10 July 2025 ten (10) days after the closure of the financial year. In addition, as at September, 2025 twelve (12) counties had not transferred grants amounting to Kshs.137,036,250 to their special purpose accounts. Further, six (6) counties did not transfer the grants amounting to Kshs.68,557,125 to health facilities while nineteen (19) Counties with grant receipts amounting to Kshs.174,676,125 did not submit their special purpose account statements for audit.

The delays were contrary to Section 8.1 of the DANIDA Development Engagement Document under Denmark's framework agreement for Kenya which requires that grant funds disbursed to various County Revenue Funds be channeled without delay to County Special Purpose Accounts for Health and eventually to the recipient health facilities' commercial banks accounts within twenty-five (25) days with all transactions being done through Integrated Financial Management Information System (IFMIS). In the circumstances, Management was in breach of the law.

2. Noncompliance with Co-Financing Requirements

The statement of financial performance and as disclosed under Note 8 to the financial statements reflects transfers to other government entities amount of Kshs.481,803,250 which includes Kshs.478,403,250 transfers to forty-seven (47) Counties. During the year under review, the counties were required to provide counterpart funding amounting to Kshs.540,000,000 or 60% to support outreach,

operation and maintenance activities. However, nineteen (19) counties did not contribute the counterpart funding amounting to Kshs.249,318,000.

In the circumstances, the failure to contribute counterpart funding obligation affects the sustainability efforts of the project and value for money on the public primary health care.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by the Danish Government, I report based on my audit, that:

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

Basis for Conclusion

The Danish Government requires that, I report on the legal or regulatory requirements, or on performance information disclosed. These matters require expressing a separate opinion as to the Projects' compliance with laws and regulations. I believe that the

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal 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 Project'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.

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

Auditor-General's Responsibilities for the Audit

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

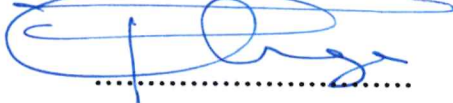
16 October, 2025

DANIDA PRIMARY HEALTHCARE (PHC) PROGRAM
Annual Report and Financial Statements for the financial year ended June 30, 2025

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

	Notes	FY 2024/25
		Kshs
Revenue		
Revenue Transfers	6	487,500,000
Total revenue		487,500,000
Expenses		
Use of goods and services	7	25,349,766
Transfer to other Government Entities	8	481,803,250
Total expenses		507,153,016
Surplus/ (deficit)		(19,653,016)

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



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



.....
Name: Dr. Isaac Kimani
Project Manager



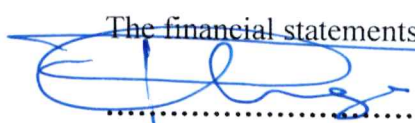
.....
Name: Dorcas Mwanu
Project Accountant
ICPAK Member No: 29962

DANIDA PRIMARY HEALTHCARE (PHC) PROGRAM
Annual Report and Financial Statements for the financial year ended June 30, 2025

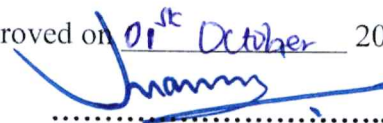
8. Statement of Financial Position as at 30th June 2025

	Note	FY 2024/25	1 st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	9	8,784,407	29,106,223
Total Current Assets		8,784,407	29,106,223
Non-Current Assets			
Property, Plant and Equipment	10	988,000	
Total Non- Current Assets		988,000	
Total Assets		9,772,407	29,106,223
Liabilities			
Current Liabilities			
Trade and Other Payables	11	319,200	
Net Assets		9,453,207	
Represented By			
Accumulated Surplus		9,453,207	
Net Assets		9,453,207	29,106,223

The financial statements were approved on 01st October 2025 and signed by:



Name: Dr. Ouma Oluga, OGW
Principal Secretary



Name: Dr. Isaac Kimani
Project Manager



Name: Dorcas Mwanu
Project Accountant
ICPAK M/No. 29962

DANIDA PRIMARY HEALTHCARE(PHC) PROGRAM

Annual Report and Financial Statements for the financial year ended June 30, 2025

9. Statement of Changes in Net Assets

Description	Accumulated Surplus
	Kshs
As at 30th June 2024	29,106,223
Adjustments:	
Liabilities recognition	-
As at 1st July 2024	29,106,223
Surplus/(Deficit) for the year	(19,653,016)
As at 30th June 2025	9,453,207
As at 30th June 2024	29,106,223

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

The financial statements were approved on 01st October 2025 and signed by:



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



.....
Name: Dr. Isaac Kimani
Project Manager



.....
Name: Dorcas Mwanu
Project Accountant
ICPAK M/No. 29962

DANIDA PRIMARY HEALTHCARE(PHC) PROGRAM
Annual Report and Financial Statements for the financial year ended June 30, 2025

10. Statement of Cashflow for the year ended 30th June 2025

Description	Note	FY 2024/25
		Kshs
Cashflow from operating activities		
Receipts		
Revenue Transfers		487,500,000
Total receipts		487,500,000
Payments		
Use of goods and services		25,030,566
Transfer to other Government Entities		481, 803,250
Total payments		506,833,816
Net cash flow from operating activities		(19,333,816)
Cashflow from investing activities		
Acquisition of non-financial assets		(988,000)
Net cash flows from investing activities		(988,000)
Net increase/Decrease in cash and cash equivalent		(20,321,816)
Cash and cash equivalent at 1st July 2024		29,106,223
Cash and cash equivalent at end June 2025		8,784,407

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

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Budget Carry Overs from previous periods		29,106,223	29,106,223	29,106,223	0	
Receipts						
Revenue Transfers	577,000,000	(89,500,000)	487,500,000	487,500,000	0	100%
Total Revenue	577,000,000	(60,393,777)	516,606,223	516,606,223	0	100%
Payments						
Use of goods and services	35,000,000	(9,303,250)	25,696,750	25,349,766	346,984	99%
Transfer to other Government Entities	537,000,000	(47,090,527)	489,909,473	481,803,250	8,106,223	98%
Acquisitions	5,000,000	(4,000,000)	1,000,000	988,000	12,000	99%
Total Payments	577,000,000	(60,393,777)	516,606,223	508,141,016	8,465,207	98%
Surplus	0	0	0	8,465,207	8,465,207	0

Budget notes

1. Under the transfer to other government entities, there was underutilization of the budget since some counties did not meet all the minimum conditions.

Budget Reconciliation

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	8,465,207
1	Increase in payables	319,200
	Closing Cash and Cash Equivalent as per the statement of Cash flows	8,784,407

DANIDA PRIMARY HEALTHCARE (PHC) PROGRAM
Annual Reports and Financial Statements for the year ended June 30, 2025.

12. Notes to the Financial Statements

1. General Information

DANIDA Primary Health Care Support Program is established by and derives its authority and accountability from Primary Health Care Act. The entity is wholly owned by the Government of Kenya and is domiciled in Kenya. The program's principal activity is to improve the delivery, utilization, and quality of PHC services at the county level with a focus on (Reproductive, Maternal, Newborn, Child and Adolescent health services) RMNCAH.

2. Statement of Compliance and Basis of Preparation

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

These financial statements were authorized for issue by the accounting officer on 01st October 2025.

3. Adoption of New and Revised Standards

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

Standard	Effective date and impact:
IPSAS 43	<p><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>
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>
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</p>

Standard	Effective date and impact:
	IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.
IPSAS 46 Measurement	<p>Applicable 1st January 2025</p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>

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

Standard	Effective date and impact:
IPSAS 47- Revenue	<p>Applicable 1st January 2026</p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that 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>
IPSAS 48- Transfer Expenses	<p>Applicable 1st January 2026</p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>
IPSAS 49- Retirement	<p>Applicable 1st January 2026</p> <p>The objective is to prescribe the accounting and reporting requirements for the public</p>

DANIDA PRIMARY HEALTHCARE (PHC) PROGRAM

Annual Reports and Financial Statements for the year ended June 30, 2025.

Standard	Effective date and impact:
Benefit Plans	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.
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<i>Applicable 1st January 2027</i> The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: <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.

iii) Early adoption of standards

The DANIDA PHC Support Program 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 entity 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 have been acquired using such funds.

b) Budget information

The original budget for FY 2024/25 was approved by the National Treasury in June 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the entity upon receiving the respective approvals to conclude the final budget. The entity'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 cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented on page 5 under section 11 of these financial statements.

c) Property, plant and equipment

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

DANIDA PRIMARY HEALTHCARE (PHC) PROGRAM
Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the financial statements

Fair value through net assets/ equity

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

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the 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.

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.

Financial liabilities

Classification

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

d) Changes in accounting policies and estimates

The DANIDA PHC Support Program recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

Notes to the financial statements

e) Employee benefits

Retirement benefit plans

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

f) Foreign currency transactions

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

g) Related parties

The DANIDA Primary Health Care Support Program 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 Entity, or vice versa. Members of key management are regarded as related parties and comprise the directors, the Principal and senior managers.

DANIDA PRIMARY HEALTHCARE (PHC) PROGRAM
Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the financial statements

h) 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.

i) Subsequent events

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

Notes to the financial statements

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The 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 values

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

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

DANIDA PRIMARY HEALTHCARE (PHC) PROGRAM
Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the financial statements

6. Revenue Transfers

Description	FY 2024/25
	KShs
Conditional Transfers	
Transfers from Development partners 1	487,500,000
Total Conditional Transfers (b)	487,500,000
Total Transfers for the Year (a + b)	487,500,000

a) Details to Revenue Transfers

Name of The Entity Transferring	Amount recognized to Statement of Financial performance	Amount deferred under deferred income.	Amount moved to Capital fund	Total transfers (Current FY)
	Kshs	Kshs	Kshs	Kshs
Danish Government	487,500,000	0	0	487,500,000
Subtotal	487,500,000	0	0	487,500,000
Total	487,500,000	0	0	487,500,000

7. Use of Goods and Services

Description	FY 2024/25
	Kshs
Domestic travel and subsistence	14,146,865
General office supplies	1,206,350
Fuel	142,321
Training payments	156,000
Hospitality supplies and services	637,960
Other operating payments (Consultancy Fees)	9,060,270
Total	25,349,766

Notes to the financial statements

8. Transfer to Other Government Entities

Description	FY 2024/25
	Kshs
Counties	478,403,250
Council of Governors	3,400,000
Total	481,803,250

County	Amount
Baringo	7,848,750.00
Bomet	8,482,500.00
Bungoma	13,698,750.00
Busia	9,262,500.00
Elgeyo Marakwet	5,947,500.00
Embu	5,635,500.00
Garissa	10,822,500.00
Homa Bay	10,383,750.00
Isiolo	6,532,500.00
Kajiado	9,896,250.00
Kakamega	16,038,750.00
Kericho	8,287,500.00
Kiambu	14,527,500.00
Kilifi	16,087,500.00
Kirinyaga	6,532,500.00
Kisii	11,992,500.00
Kisumu	10,530,000.00
Kitui	13,601,250.00
Kwale	8,994,375.00
Laikipia	6,435,000.00
Lamu	3,997,500.00
Machakos	11,943,750.00
Makueni	11,407,500.00
Mandera	15,746,250.00
Marsabit	10,432,500.00
Meru	12,382,500.00
Migori	10,432,500.00
Mombasa	10,871,250.00
Murang'a	9,701,250.00
Nairobi	24,521,250.00
Nakuru	12,909,000.00
Nandi	8,238,750.00
Narok	12,382,500.00
Nyamira	7,410,000.00
Nyandarua	5,630,625.00
Nyeri	8,336,250.00
Samburu	7,117,500.00
Siaya	8,921,250.00

DANIDA PRIMARY HEALTHCARE (PHC) PROGRAM

Annual Reports and Financial Statements for the year ended June 30, 2025.

County	Amount
Taita Taveta	6,532,500.00
Tana River	9,018,750.00
Tharaka Nithi	6,045,000.00
Trans Nzoia	8,872,500.00
Turkana	16,233,750.00
Uasin Gishu	9,750,000.00
Vihiga	7,166,250.00
Wajir	13,162,500.00
West Pokot	7,702,500.00
TOTAL	478,403,250.00

9. Cash and Cash Equivalents

Description	FY 2024/25	1st July
	Kshs	Kshs
Cash	8,784,407	29,106,223
Total Cash and Cash Equivalents	8,784,407	29,106,223

Project Bank Accounts

Details	FY 2024/25	1st July 2024
	Kshs	Kshs
Local Currency Accounts		
Central Bank of Kenya [A/c No 1000736666]	8,822,157	29,106,223
Total bank account balances	8,822,157	29,106,223

DANIDA PRIMARY HEALTHCARE (PHC) PROGRAM
Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the financial statements

10. Property, Plant and Equipment

Cost	ICT Equipment	Other Assets (Furniture and Fittings)	TOTALS
	Kshs	Kshs	
As At 1 July 2024 (opening balances)	-	-	
Additions	791,700	196,300	988,000
As at 30th June 2025	791,700	196,300	988,000
As At 30th June 2025	-	-	
Net Book Values	791,700	196,300	988,000
As at 1st July 2024	-	-	
As at 30th June 2025	791,700	196,300	988,000

DANIDA PRIMARY HEALTHCARE (PHC) PROGRAM
Annual Report and Financial Statements for the financial year ended June 30, 2025

Notes to the financial statements

11. Trade and Other Payables

Description	Insert Current FY		1 st July 2024	
	Kshs		Kshs	
Trade payables-Hospitality	319,200		0	
			0	
Total trade and other payables	319,200		0	
Ageing analysis: (Trade and other payables)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	319,200	%	0	%
			0	
Total (tie to above total)	319,200			

12. Cash Generated from Operations

Description	FY 2024/25
	Kshs
Surplus/Deficit for the year	(19,653,016)
Working capital adjustments	
Increase in payables	319,200
Net cash flow from operating activities	(19,333,816)

13. Related Party Disclosures

Nature of related party relationships

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

14. Events after the Reporting Period

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

15. Ultimate And Holding Entity

DANIDA PRIMARY HEALTHCARE (PHC) PROGRAM
Annual Report and Financial Statements for the financial year ended June 30, 2025

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.

16. Currency

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

DANIDA PRIMARY HEALTHCARE (PHC) PROGRAM
Annual Report and Financial Statements for the financial year ended June 30, 2025

13. Annexes

Annex 1: Prior Year Auditor-General's Recommendations

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	<p>Budgetary Control and Performance The statement of comparison of budget and actual amounts reflects final budget and actual on comparable basis of Kshs.768,675,000 and Kshs.471,579,000 respectively resulting to an under-funding of Kshs.297,096,000 or 39% of the budget which may have impacted negatively on service delivery of DANIDA Project. The under-funding affected the planned activities and may have impacted negatively on service delivery to the public.</p>	<p>It is true that during the year under review the final receipts budget was Kshs.768,675,000 and actual on comparable basis of Kshs. 471,579,000 resulting to underfunding of Kshs. 297,096,000 or 39% of the budget. The funding to Counties is conditional grant whereby counties have to meet the minimum conditions as spelt out in the Development Engagement Documents and financial</p>	UNRESOLVED	

DANIDA PRIMARY HEALTHCARE (PHC) PROGRAM
Annual Report and Financial Statements for the financial year ended June 30, 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>agreement. During the year under review, some counties did not qualify for disbursements as they did not meet the minimum conditions as per attached letter from Royal Danish Embassy advising on Counties eligible for funding.</p> <p>In addition, the salaries for the three program officers contracted by the program were to take effect as of 1st September 2023 but due to the long processes in recruitment procedures, the officers were brought on board from 5th February 2024.</p>		

DANIDA PRIMARY HEALTHCARE (PHC) PROGRAM

Annual Report and Financial Statements for the financial year ended June 30, 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2.	<p>Undrawn Grand Funds by Counties The statement of receipts and payments reflects an amount of Kshs.449,229,000 in respect to transfers to other government entities as disclosed in Note 4 to the financial statements which includes Kshs.440,979,000 being transfers to forty-seven (47) counties. Analysis of DANIDA Primary Health Care statements provided for audit revealed that the funds were transferred to thirty-six (36) counties while eleven counties missed out due to non-compliance with donor requirements. Further, the Government Additional Allocations Act, 2024 had allocated Kshs.577,500,000 for all the forty-seven (47) counties resulting to an under disbursement of Kshs.136,521,000. In the circumstances, program activities may not have been achieved and the public may have been denied essential primary healthcare services associated with the noncompliance. My opinion is not modified in respect of these matters.</p>	<p>It is true that Kshs136,521,000 were undrawn due to non-disbursement of funds to eleven counties that did not meet the minimum conditions. Communications were made to all the counties on minimum conditions. In addition, the ministry has communicated the audit reports to the counties on the audit issues for their response.</p>	UNRESOLVED	
3.	<p>Failure to Prepare and Submit Financial Statements for Audit The statement of receipts and payments reflects an amount of Kshs.1,671,538,015 in respect to DANIDA funds paid to</p>	<p>It is true that a total of Kshs. 1,671,538,015 in respect to</p>	UNRESOLVED	

DANIDA PRIMARY HEALTHCARE (PHC) PROGRAM
Annual Report and Financial Statements for the financial year ended June 30, 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>the 47 Counties from inception on 1 January 2021 to 30 June 2024 as disclosed in Note 4 to the financial statement. However, the respective 47 County financial reports on the utilization of the funds have not been prepared and submitted to the Auditor-General for audit. This was contrary to Section 8.3 of DANIDA Development Engagement Document (DED) on Bilateral Development Cooperation under Denmark's Strategic Framework for Kenya - January, 2021- December, 2025, which states that the accounting and auditing of the DANIDA funds is to be undertaken by the Office of the Auditor-General and annual audit reports issued for each individual County, for the conditional grant support. Danish Embassy should timely receive copies of the 47 signed annual audit reports from the Office of the Auditor General.</p> <p>In the circumstances, Management was in breach of the law while value for money from the transfers to the Counties could not be confirmed.</p>	<p>cumulative DANIDA Funds paid from Inception of the project. It is also true that counties are required to prepare and submit the financial statements to Auditor General at the end of each financial year and Annual audit reports should be issued for each individual County for the conditional grant support. In the previous years, communication to counties to submit financial statements have been emanating from different offices. In the financial year 2021/2022, the communication was made from</p>		

DANIDA PRIMARY HEALTHCARE (PHC) PROGRAM
Annual Report and Financial Statements for the financial year ended June 30, 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>the office of the Auditor General through the Council of Governors to the counties and counties were supposed to forward the financial statements directly to the Office of the Auditor General directly. In the financial year 2022/2023, the communication was made from the office of the Auditor General through the Principal Secretary State Department of Medical Services to request the Counties to submit the financial statements to the Office of the Auditor General. In the financial year</p>		

DANIDA PRIMARY HEALTHCARE (PHC) PROGRAM
Annual Report and Financial Statements for the financial year ended June 30, 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		2023/2024, the Principal Secretary State Department of Medical Services have written to all the counties to be preparing and submitting the financial statements every end of the financial year going forward.		
4.	<p>Delays in Transfer of Funds</p> <p>The statement of receipts and payments reflects an amount of Kshs.449,229,000 in respect to transfers to other government entities as disclosed in Note 4 to the financial statements. The amount includes Kshs.440,979,000 transfers to forty-seven (47) Counties. Analysis of DANIDA Primary Health Care special purpose account statements from the counties revealed that the funds were transferred on 21 June, 2024 being</p>	<p>It is true that Kshs.440,979,000 was disbursed to thirty (36) counties during the year under review on the 21st June 2024. It is also true that there was delay in disbursement of funds from the counties to health facilities. This is because there was delay in disbursement of funds to the</p>	UNRESOLVED	

DANIDA PRIMARY HEALTHCARE (PHC) PROGRAM
Annual Report and Financial Statements for the financial year ended June 30, 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>nine (9) days to the closure of the financial year. Further, an amount of Kshs.7,738,500 for Isiolo County was erroneously transferred to the recurrent account instead of the county revenue fund account. In addition, as at the time of this audit in August, 2024 eight (8) Counties had not transferred grant amounting to Kshs.87,609,750 to their special purpose accounts. Further, six (6) counties did not transfer the grants amounting to Kshs.45,248,463 to health facilities for period ranging from fifty-two (52) days to sixty (60) days after receipt. In addition, three (3) Counties did not submit their special purpose account statements for audit.</p> <p>These delays were contrary to Section 8.1 of the DANIDA Development Engagement Document under Denmark’s framework agreement for Kenya which requires that grant funds disbursed to various County</p>	<p>counties in the year 2023/2024 due to a delay in finalization of the schedule of disbursement from the Danish Embassy. This being a conditional grant, counties have to meet minimum conditions to be eligible for disbursements. The disbursement schedule was sent to the Ministry of Health by the Royal Danish Embassy on 21st May 2024 and forwarded the same to The National Treasury to trigger the release of exchequer to the Ministry’s account. The funds were received in the Ministry’s</p>		

DANIDA PRIMARY HEALTHCARE (PHC) PROGRAM
Annual Report and Financial Statements for the financial year ended June 30, 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Revenue Funds be channeled without delay to County Special Purpose Accounts for Health and eventually to the recipient health facilities' commercial banks accounts within 25 days with all transactions being done through IFMIS.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>account on 14th June 2024 as per the attached exchequer notification and transferred the funds to the project account on 21st June 2024 for onward disbursement on 21st June 2024.</p> <p>It's also true that the funds for Isiolo were erroneously sent to their recurrent account instead of their county revenue funds account. This was an error which was not noted at the time but as a project we have confirmed the correct account which will be used in subsequent transfers. The program management unit</p>		

DANIDA PRIMARY HEALTHCARE (PHC) PROGRAM
Annual Report and Financial Statements for the financial year ended June 30, 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		followed up on the status of the funds and confirmed that funds have been transferred from the recurrent account to the county revenue funds account and later to the special purpose account. In addition, the state department has communicated to the counties on the other observations for their necessary actions.		
5.	<p>Non-Adherence to Budget Timelines on Bilateral Agreement</p> <p>Review of the approved DANIDA Primary Healthcare Support program annual workplan and budget for the year 2023/2024 revealed that the Ministry of Health submitted it to the Royal Danish Embassy on 6</p>	It is true the annual work plan for the DANIDA PHC Program for the financial year 2023/2024 was approved by the Ministry of Health's accounting officer on the 6th November 2023. This	UNRESOLVED	

DANIDA PRIMARY HEALTHCARE (PHC) PROGRAM
Annual Report and Financial Statements for the financial year ended June 30, 2025

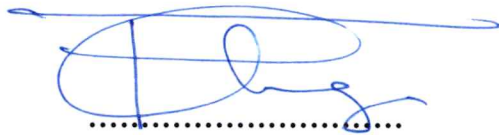
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>November, 2023. This was contrary to Section 5(1) on Implementation Arrangements and Approach of the Bilateral Agreement between the Danish Ministry of Foreign Affairs and the National Treasury of the Government of Kenya on development cooperation concerning the DANIDA Primary HealthCare Support program signed on 14 December, 2020 which states that the Ministry of Health shall submit their annual workplan and budget for Denmark's grant support to the Danish Embassy for approval by 01 June every year.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>was as a result of the delay of the approval of the proposed activities to be included in the Annual Work Plan by the Royal Danish Embassy. The budget was given a no objection by the Royal Danish Embassy on 2nd October 2023.</p>		
6.	<p>Noncompliance with Co-Financing Requirements</p> <p>The statement of receipts and payments reflects an amount of Kshs.449,229, 000 in respect to transfers to other government entities as disclosed in Note 4 to the</p>	<p>The Ministry has communicated the audit finding to the Counties and will follow up for compliance through the Council</p>	UNRESOLVED	

DANIDA PRIMARY HEALTHCARE (PHC) PROGRAM
Annual Report and Financial Statements for the financial year ended June 30, 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>financial statements which includes Kshs.440,979,000 being transfers to forty-seven (47) counties. During the 2023/2024 financial year, the counties were required to provide counterpart funding of Kshs.450,000,000 or 50% to support outreach, operation and maintenance activities. However, twelve (12) counties did not contribute counterpart funding totalling Kshs.102,671,124.</p> <p>In the circumstances, the failure to contribute counterpart funding obligation affects the sustainability efforts of the project and value for money on the public primary health care.</p> <p>The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain</p>	of Governors		

DANIDA PRIMARY HEALTHCARE (PHC) PROGRAM
Annual Report and Financial Statements for the financial year ended June 30, 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.			



Name: Dr. Ouma Oluga, OGW
Principal Secretary



Name: Dr. Isaac Kimani
Project Manager

DANIDA PRIMARY HEALTHCARE (PHC) PROGRAM
Annual Report and Financial Statements for the financial year ended June 30, 2025

Annex 2: Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) Current Year
Office equipment, furniture and fittings	0				
ICT Equipment	0	988,000	0	0	988,000
Machinery and Equipment	0				
Total		988,000	0	0	988,000

Annex 4: Other Support Documents

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities
- ii. Bank Reconciliations statement as at 30th June 2025
- iii. Board of Survey Report

BANKI
KULI YA
KENYA



CENTRAL
BANK OF
KENYA

Hadi Belasie Avenue
P.O. Box 01000 - 00100 Nairobi, Kenya
Telephone: 2560111 Fax: 334000

July 18, 2025

CERTIFICATE OF BALANCES

Customer:
Balance
Date:

STATE DEPART FOR
MEDICAL SERVICES
171622

30-Jun-25

Account No	Account Name	Currency	Balance
1000733718	REC-STATE DEPT FOR MEDICAL SERVICES	KES	4,161,118,705.55
1000733764	DEV-STATE DEPT FOR MEDICAL SERVICES	KES	1,213,140,207.05
1000733799	CBKI65-STATE DEPT FOR MEDIC SERV	KES	0.00
1000733888	DEP-STATE DEPT FOR MEDICAL SERVICES	KES	325,718,423.71
1000736569	E.A CENT. OG EXC SKILLED-BIOMEDS	KES	13,681,308.50
1000736577	KENYA ITALY DEBT FOR DEV (KIDDP)	KES	0.00
1000736585	TRANSFORM.HEALTH SYST.UNIVERSAL C	KES	0.00
1000736593	DANIDA PRO SUP UNIV HEALTH CARE SER	KES	0.00
1000736607	STATE DEP FOR MED SERV-EQUALIZATION	KES	95,234,558.55
1000736615	THE UC GFF GRANT TFOA2561 KE	KES	0.00
1000736623	THS UC PHRD GRANT TFOA2792 KE	KES	0.00
1000736631	SPORTS,ART,SOCIAL DEV. FUND-HEALTH	KES	11,000,000.00
1000736647	COVID 19 EMERGENCY RESPONSE PROJECT	KES	2,325,940.45
1000736650	KENYA COVID-19 HEALTH EMERGENCY RES	KES	59,798,311.45
1000736666	DANIDA SUPPORTED PR. H.C PROGRAMME	KES	15,089,956.00
1000736674	NEPSA PRIVATE SECTOR INTL COVID VAC	KES	0.00
1000761498	EA CENT OF EXCEL FOR SKILLS IN BIOM	KES	0.00
1000762462	HEALTH EMERGENCY PREP RESP RESILIEN	KES	0.00

Micalh Nabori
Authorised Signatory
Banking Services Division

Joyce Nasieku
Authorised Signatory
Banking Services Division

**REPUBLIC OF KENYA
MINISTRY OF HEALTH
DANIDA PHC**

BANK RECONCILIATION AS AT 30TH JUNE, 2025

	Sh.	cts.	Sh.	cts.	Sh.	cts.
Balance as per Bank Statement						
Less			5,089,956.60			
1. Payments in cash book not yet recorded in Bank statement (unpresented Cheques)			483,805,550.00			
2. Receipts in Bank statement not yet recorded in Cash book.....						
Add						
3. Payments in Bank statement not yet recorded in Cash book.....						
4 Receipt in cash book not yet recorded in Bank statement			487,500,000.00			
Bank balance as per cash book						
Balance as per Bank Statement			8,784,406.60			
I certify that I have verified Bank above reconciliation is correct.						

PAYMENTS IN CASHBOOK NOT RECORDED IN BANK STATEMENT

RECEIPTS IN CB NOT RECORDED IN BANK

DATE	TO WHOM PAID	DESCRIPTION OF PAYMENT	VOUCHER NUMBER	BANK	Date Cleared	DATE	TO WHOM RECEIVED	BANK
04/06/2025	With Holding Tax	Salaries	064	37,750.00				
30/06/2025	Hellen Kiarie	Payment-Claim	089	205,600.00		30/06/2025	Exchequer-NT	487,500,000.00
30/06/2025	Isaac Kimani	Payment-Claim	089	201,600.00	10/07/2025			
30/06/2025	Hannah Kagiri	Payment-Claim	089	172,000.00	10/07/2025			
30/06/2025	George Njoroge	Payment-Claim	089	172,000.00	10/07/2025			
30/06/2025	Rose Muthee	Payment-Claim	089	172,000.00	10/07/2025			
30/06/2025	Vincent Odingo	Payment-Claim	089	172,000.00	10/07/2025			
30/06/2025	Michael Nyale	Payment-Claim	089	172,000.00	10/07/2025			
30/06/2025	Dorcas Mwanu	Payment-Claim	089	172,000.00	10/07/2025			
30/06/2025	Esther John	Payment-Claim	089	275,400.00	10/07/2025			
30/06/2025	Peter Kamau	Payment-Claim	089	67,200.00	10/07/2025			
30/06/2025	Ann Ntinyari	Payment-Claim	089	239,200.00	10/07/2025			
30/06/2025	Anthony Komen	Payment-Claim	089	138,400.00	10/07/2025			
30/06/2025	Sabina Maina	Payment-Claim	089	968,800.00	10/07/2025			
30/06/2025	Charity Mbindyo	Payment-Claim	089	69,200.00	10/07/2025			

30/06/2025	Steve Magara	Payment-Claim	089					
30/06/2025	Masa Supplies	Payment	090			75,600.00		
30/06/2025	Masa Supplies	Payment-Vat	090			232,127.60		
30/06/2025	SeaScope technologies LTD	Payment	091			4,072.40		
30/06/2025	SeaScope technologies LTD	Payment-Vat	091			738,837.95		
30/06/2025	Mberika General Supplies LTD	Payment	092			12,962.05		
30/06/2025	Mberika General Supplies LTD	Payment-Vat	092			1,185,550.85		
30/06/2025	BARINGO	Funds Disbursement FY 24093				20,799.15		
30/06/2025	BOMET	Funds Disbursement FY 24093				7,848,750.00		
30/06/2025	BUNGOMA	Funds Disbursement FY 24093				8,482,500.00		
30/06/2025	BUSIA	Funds Disbursement FY 24093				13,698,750.00		
30/06/2025	ELGEYO MARAKWET	Funds Disbursement FY 24093				9,262,500.00		
30/06/2025	EMBU	Funds Disbursement FY 24093				5,947,500.00		
30/06/2025	GARISSA	Funds Disbursement FY 24093				5,635,500.00		
30/06/2025	HOMA BAY	Funds Disbursement FY 24093				10,822,500.00		
30/06/2025	ISIOLO	Funds Disbursement FY 24093				10,383,750.00		
30/06/2025	KAJIADO	Funds Disbursement FY 24093				6,532,500.00		
30/06/2025	KAKAMEGA	Funds Disbursement FY 24093				9,896,250.00		
30/06/2025	KERICHO	Funds Disbursement FY 24093				16,038,750.00		
30/06/2025	KIAMBU	Funds Disbursement FY 24093				8,287,500.00		
30/06/2025	KILIFI	Funds Disbursement FY 24093				14,527,500.00		
30/06/2025	KIRINYAGA	Funds Disbursement FY 24093				16,087,500.00		
30/06/2025	KISII	Funds Disbursement FY 24093				6,532,500.00		
30/06/2025	KISUMU	Funds Disbursement FY 24093				11,992,500.00		
30/06/2025	KITUI	Funds Disbursement FY 24093				10,530,000.00		
30/06/2025	KWALE	Funds Disbursement FY 24093				13,601,250.00		
30/06/2025	LAIKIPIA	Funds Disbursement FY 24093				8,994,375.00		
30/06/2025	LAMU	Funds Disbursement FY 24093				6,435,000.00		
30/06/2025	MACHAKOS	Funds Disbursement FY 24093				3,997,500.00		
30/06/2025	MAKUENI	Funds Disbursement FY 24093				11,943,750.00		
30/06/2025	MANDERA	Funds Disbursement FY 24093				11,407,500.00		
30/06/2025	MARSABIT	Funds Disbursement FY 24093				15,746,250.00		
30/06/2025	MERU	Funds Disbursement FY 24093				10,432,500.00		
30/06/2025	MIGORI	Funds Disbursement FY 24093				12,382,500.00		
30/06/2025	MOMBASA	Funds Disbursement FY 24093				10,432,500.00		
30/06/2025	MURANG'A	Funds Disbursement FY 24093				10,871,250.00		
30/06/2025	NAIROBI	Funds Disbursement FY 24093				9,701,250.00		
30/06/2025	NAKURU	Funds Disbursement FY 24093				24,521,250.00		
30/06/2025	NANDI	Funds Disbursement FY 24093				12,909,000.00		
30/06/2025	NAROK	Funds Disbursement FY 24093				8,238,750.00		
30/06/2025	NYAMIRA	Funds Disbursement FY 24093				12,382,500.00		
30/06/2025	NYANDARUA	Funds Disbursement FY 24093				7,410,000.00		
30/06/2025	NYERI	Funds Disbursement FY 24093				5,630,625.00		
30/06/2025	SAMBURU	Funds Disbursement FY 24093				8,336,250.00		
30/06/2025	SIAYA	Funds Disbursement FY 24093				7,117,500.00		
30/06/2025	TAITA TAVETA	Funds Disbursement FY 24093				8,921,250.00		
30/06/2025	TANA RIVER	Funds Disbursement FY 24093				6,532,500.00		
30/06/2025	THARAKA NITHI	Funds Disbursement FY 24093				9,018,750.00		
						6,045,000.00		

30/06/2025	TRANS NZOIA	Funds Disbursement FY 24093					
30/06/2025	TURKANA	Funds Disbursement FY 24093			8,872,500.00		
30/06/2025	UASIN GISHU	Funds Disbursement FY 24093			16,233,750.00		
30/06/2025	VIHIGA	Funds Disbursement FY 24093			9,750,000.00		
30/06/2025	WAJIR	Funds Disbursement FY 24093			7,166,250.00		
30/06/2025	WEST POKOT	Funds Disbursement FY 24093			13,162,500.00		
	Total				7,702,500.00		
					483,805,550.00		Total

Prepared by

Sergas. Inwaru

Signature

[Signature]

Designation

Program Accountant

Date

18/07/2025

Reviewed by

Dr. Isaac Kimani

Signature

[Signature]

Designation

Project Manager

Date

18/07/2025



REPUBLIC OF KENYA

F.O 51

Date 27 July 2025

Report of the Board of Survey on the Cash and Bank Balances of DANIDA PRIMARY HEALTH FFAA PROGRAM as at the close of Business on 30th June 2025

The Board, Consisting of (Names and Official titles)

Chair: Caroline W. Ndingi
Member: Esther Cheruoch
Member: Gome Steve

Assembled at the office

At (time) on the

And the following cash was produced:

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

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

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

30th June 2025

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

The Bank Certificate of Balances showed a sum of Shs.

5,089,956 cts Fifty Six (Sh)) cts

Standing to the credit account on \$ 784,407 The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.)30 attached.

ChairPerson signature

Member of the Board signature

Member of the Board signature

Date 27/07/25

Member of the Board

REPUBLIC OF KENYA

GOVERNMENT OF MAKUENI COUNTY



DEPARTMENT OF HEALTH SERVICES

PO BOX 89-90300 MAKUENI

Email: countyhealthmkn@gmail.com contact@makueni.go.ke

Website: www.makueni.go.ke

Date: 14th July, 2025

This is to acknowledge that Makueni County, received KES 11,407,500 (Eleven Million four hundred seven thousand five hundred as DANIDA PHC funds for FY2024/2025 from the Ministry of Health to the County Revenue Fund (CRF) Account on 10th July 2025.

Name: Isaac Liku

Signature:  Date: 14th July 2025

County Designated Project Accountant

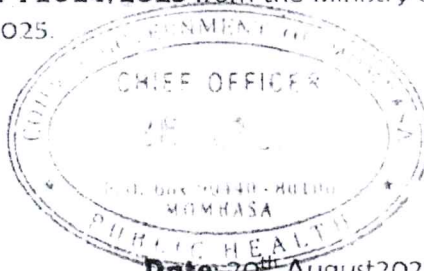
Makueni County



DEPARTMENT OF HEALTH SERVICES

This is to acknowledge that Mombasa County, received **Kshs 10,871,250.00** Amount in numbers Ten Million, Eight Hundred Seventy One Thousand Two Hundred Fifty only Amount in words as **DANIDA PHC Funds for FY2024/2025** from the Ministry of Health to the County Revenue Fund (CRF) Account on 10th July, 2025.

NANCY W. MUKUI



Signature:.....

Date: 20th August 2025.

**County Designated Project Accountant
Mombasa County**



This is to acknowledge thatBARINGO..... County, received
.....7,848,750.00..... 'Amount in numbers'

Seven Million eight hundred and forty eight thousand seven hundred and fifty only....
Amount in words' as DANIDA PHC funds for FY2024/2025 from the Ministry of Health to
the County Revenue Fund (CRF) Account on ...1000288957...KCB
BANK.....date (10/07/2025).

Name:KEVIN KIMARU.....

Signature:*[Signature]*..... Date:

.....21/08/2025.....

County Designated Project Accountant

.....BARINGO..... County

REPUBLIC OF KENYA



COUNTY GOVERNMENT OF BOMET
DEPARTMENT OF HEALTH SERVICES

Telephone 07747052522

Ref No: BCG/HS/GEN.CORR./VOL.I/08/2025

Office of the Chief Officer
Department of Health Services
P.O BOX 19 - 20400
Bomet

21st Aug, 2025

This is to acknowledge that Bomet County, received Ksh 8,482,500 'Eight Million, Four Hundred and Eighty two thousand Five Hundred only' as DANIDA PHC funds for FY2024/2025 from the Ministry of Health to the County Revenue Fund (CRF) Account on 10th July 2025.

Name: CPA Robert K. Bett

Signature:  Date: 21st Aug 2025

County Designated Project Accountant

Bomet County





COUNTY GOVERNMENT OF BUNGOMA
DEPARTMENT OF HEALTH AND
SANITATION



This is to acknowledge that Bungoma County, received Kshs 13,698,750 'Amount in numbers'

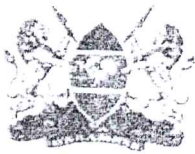
Thirteen Million six hundred and ninety eight thousansa seven hundred and fifty Amount in words' as DANIDA PHC funds for FY2024/2025 from the Ministry of Health to the County Revenue Fund (CRF) Account on 10/07/2025 date (dd/mm/yyyy).

Name: Abiod Gimiya

Signature: [Handwritten Signature] Date: 13.8.2025

County Designated Project Accountant

Bungoma County



COUNTY GOVERNMENT OF BUSIA
OFFICE OF THE CHIEF OFFICER
Department of Health & Sanitation
P.O. BOX 1040 - 50100
BUSIA KENYA

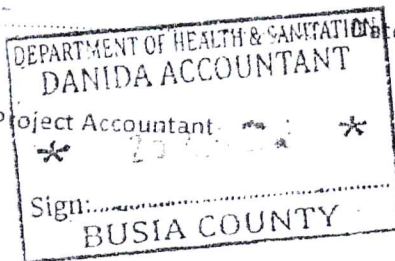
4



This is to acknowledge that Busia County received Kes. 9,261,500.00 (Nine million, two hundred and sixty two thousand, five hundred only) as DANIDA PHC funds for FY2024/2025 from the Ministry of Health to the County Revenue Fund (CRF) Account on 27 June 2024.

Name: Michael Ngasi Roche

Signature: *MNR*



Date: 21st August, 2025

County Designated Project Accountant: * * *

Busia County




**COUNTY GOVERNMENT OF ELGEYO MARAKWET
DEPARTMENT OF HEALTH SERVICES**

This is to acknowledge that GOVERNMENT OF ELGEYO MARAKWET COUNTY, received 5,947,500 'Amount in numbers'

FIVE MILLION NINE HUNDRED AND FORTY SEVEN THOUSAND FIVE HUNDRED SHILLINGS ONLY. Amount in words' as DANIDA PHC funds for FY2024/2025 from the Ministry of Health to the County Revenue Fund (CRF) Account no 1000171723 date (10/JULY/2025).

Name: NOELYNE KURGAT

Signature:  Date: 21st August 2025

County Designated Project Accountant

ELGEYO MARAKWET COUNTY

EMBU COUNTY GOVERNMENT



DEPARTMENT OF HEALTH

Address P.O. Box 33-60100 Embu Telephone 068-0724856559
Cell phone +2540724856559 Email: @gmail.com

This is to acknowledge that Embu County, received 5,635,500 'Amount in numbers'

Five million Six Hundred And Thirty Five Thousand And Five Hundred only(Amount in words) as DANIDA PHC funds for FY 2024/2025 from the Ministry of Health to the County Revenue Fund (CRF) Account on 10th July 2025.....date (dd/mm/yyyy).

Name: JUSTIN FUNDI NYAGA

Signature:*Justin Fundi Nyaga*..... Date: ..22/8/2025.....

County Designated Project Accountant
EMBU County



REPUBLIC OF KENYA
THE COUNTY GOVERNMENT OF GARISSA
DEPARTMENT OF HEALTH

Email: geoffrey.aggot@county.go.ke
Tel: +254 713355164

P.O Box 40 -70100
Garissa, Kenya

When replying please quote

Ref No: CCG/ACC/ FIN/VOL. V (008)

20th August, 2025

To:

RE: ACKNOWLEDGEMENT OF DANIDA PHC FUNDS RECEIPT

This is to acknowledge that Garissa County, received Kshs. 10, 822,500 'Amount in numbers' Ten Million, Eight hundred and twenty two thousand, five hundred shillings only. Amount in words' as DANIDA PHC funds for FY2024/2025 from the Ministry of Health to the County Revenue Fund (CRF) Account on 10/07/2025...date (dd/mm/yyyy).

Name: Geoffrey Agett Otieno

Signature:  Date: 20/08/2025

County Designated Project Accountant

Garissa County



DEPARTMENT OF HEALTH
SERVICE

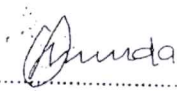


REPUBLIC OF KENYA

HOMA BAY COUNTY

This is to acknowledge that Homa Bay County, received Kshs. 10,383,750.00 (ten million three hundred and eighty-three thousand seven hundred and fifty) as DANIDA PHC funds for FY2024/2025 from the Ministry of Health to the County Revenue Fund (CRF) Account on 10/07/2025.

Name: Dorsila Onunda

Signature:  Date: 21/08/2025



County Designated Project Accountant: Homa Bay County

ISILOLO COUNTY GOVERNMENT



This is to acknowledge thatISILOLO County, received KSH
6,532,500 'Amount in numbers'

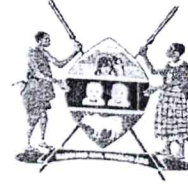
SIX MILLION, FIVE HUNDRED THIRTY TWO THOUSAND AND FIVE HUNDRED SHILLINGS
Amount in words' as DANIDA PHC funds for FY2024/2025 from the Ministry of Health to
the County Revenue Fund (CRF) Account on10/07/2025.....date
(dd/mm/yyyy).

Name: JIBRIL HASSAN

Signature:  Date: 22/08/2025

County Designated Project Accountant
Isiolo County

COUNTY GOVERNMENT OF KAJIADO



DEPARTMENT OF MEDICAL SERVICES, PUBLIC HEALTH & SANITATION
P.O. BOX 31, KAJIADO

This is to acknowledge that Kajiado County, received **ksh 9,896,250** (Nine million eight hundred and ninety-six thousand two hundred and fifty) as **DANIDA PHC funds for FY2024/2025** from the Ministry of Health to the County Revenue Fund (CRF) Account on **02/07/2025**.

Name: **SUSAN KIROBI**

Signature:

A handwritten signature in black ink, appearing to be 'Susan Kirobi'.

Date: 25/08/2025

County Designated Project Accountant

Kajiado County

COUNTY GOVERNMENT OF KAKAMEGA



MINISTRY OF HEALTH SERVICES

This is to acknowledge that COUNTY GOVERNMENT OF KAKAMEGA, received k shs 15,038,750.00. 'Amount in numbers'

Sixteen Million Thirty eight Thousand Seven hundred and fifty shillings Only. Amount in words' as DANIDA PHC funds for FY2024/2025 from the Ministry of Health to the County Revenue Fund (CRF) Account number 1000171383 on date (10th July ,2025).

Name: CRA-NYCHUIK WAMZALA

Signature: [Handwritten Signature] Date: 21/3/2025

County Designated Project Accountant

KAKAMEGA County



COUNTY GOVERNMENT OF KERICHO

DEPARTMENT OF HEALTH SERVICES

Kericho County Hospital Grounds,
Administration Block, 2nd Floor.

Hospital Road
P.O. Box 112 - 20200
KERICHO

This is to acknowledge thatKericho..... County, received
.....Kes.....8,287,500.00..... 'Amount in numbers'

.....Eight million ,two hundred and eighty seven thousand,five
hundred shillings only..... Amount in words' as **DANIDA PHC**
funds for FY2024/2025 from the Ministry of Health to the County Revenue Fund (CRF)
Account on 14.07.2025..... date (dd/mm/yyyy).

Name:Judith Tele.....

Signature:J.T.....

Date:25.08.2025.....

County Designated Project Accountant

.....Kericho..... County



COUNTY GOVERNMENT OF KIAMBU
DEPARTMENT OF HEALTH SERVICES

Telephone: Kiambu (office) +254 709 872 100
Website: www.kiambu.go.ke
Twitter: @dohkiambu
Facebook: department of health services kiambu
When replying please quote
Email: address: cdhkiambu@gmail.com



2025
08/25

DATE: 22nd August 2025

RE: FUND ACKNOWLEDGEMENT

This is to acknowledge that Kiambu County received KSh 12,500,000.00 (KES) Five Hundred and Twenty-Seven Thousand Five Hundred as DANIDA PHC funds for FY2024/2025 from the Ministry of Health to the County Revenue Fund (CRF) Account on 10th July, 2025.

Name: MARY NJERI NJENGA

Signature:  Date: 22/08/2025

County Designated Project Accountant
Kiambu County

COUNTY GOVERNMENT OF KILIFI

This is to acknowledge that KILIFI County, received KSh 16,087,500
'Amount in numbers'

Sixteen million, eighty seven thousand five hundred only 'Amount in words' as DANIDA
PHC funds for FY2024/2025 from the Ministry of Health to the County Revenue Fund (CRF)
Account on 10th July 2025 date (dd/mm/yyyy).

Name: FRED NZAI MLIMBA

Signature: [Handwritten Signature] Date: 22 August 2025

County Designated Project Accountant

KILIFI County



KISII COUNTY GOVERNMENT
MINISTRY OF HEALTH
OFFICE OF THE COUNTY DIRECTOR OF HEALTH

Telegramme "Medical"

Telephone: 0721422400/0753122723

E-Mail: kisiicountyhealthcoordinator@gmail.com

When replying quote:

REF: **KS/C/HS.34 VOL.1/(133)**

Kisii County

P.O Box 92 – 40200,

KISII

Date: 21st August, 2025

The PMT

Danida – Head Office

Re: Acknowledgement of Danida Funds – 2024/2025

This is to acknowledge that Kisii County, received Ksh. 11,992,500.00 (Eleven Million Nine Hundred Ninety-Two Thousand, Five Hundred) as **DANIDA PHC funds for**

FY2024/2025 from the Ministry of Health to the County Revenue Fund (CRF)

Account 1000170565 on 10th July, 2025.

A handwritten signature in black ink, appearing to be 'S Mutai'.

Samuel Mutai
County Designated Project Accountant
Kisii County

COUNTY DIRECTOR
P.O. Box 92 – 40200
KISII

REPUBLIC OF KENYA
COUNTY GOVERNMENT OF KISUMU

Telegrams: "PRO MED"
Tel: 254-057-2020105
Fax: 254-057-2023176
E-mail: kisum.coh@gmail.com

Department of Medical Services,
Public Health & Sanitation
P.O. Box 721 - 40100,
Kisumu

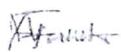
DEPARTMENT OF MEDICAL SERVICES, PUBLIC HEALTH & SANITATION

Our REF: CGK/MSPH&S/SCM/DIR/EV/2024-2025/VOL. 01

Date: 21st August, 2025

This is to acknowledge that Kisumu County, received Kshs. 10,530,000
(Kshs. Ten Million Five hundred and Thirty Thousand) as DANIDA PHC funds for FY2024/2025 from the Ministry
of Health to the County Revenue Fund (CRF) Account on 10th July, 2025.

Name: Titus Oloo Aseka

Signature: 

Date: 21st August, 2025

County Designated Project Accountant

KISUMU COUNTY

COUNTY GOVERNMENT OF KITUI

Email: health@kitui.go.ke



Office of the Chief Officer
Medical Services
P.O. Box 460-70210
KITUI

MINISTRY OF HEALTH AND SANITATION

This is to acknowledge that _____
'Amount in number:'

Amount in words: as DANIDA PHC funds for FY2024/2025 from the _____ Health
County Revenue Fund (CRF) Account on _____

Name: Amorette, V. M. M.

Signature: [Signature] Date: 10/10/2024

County Designated Project Accountant
Kitui County

COUNTY LOGO/LETTERHEAD (INSERT HERE)



This is to acknowledge that ... KWALE County, received Kshs 8,994,375.00. 'Amount in numbers'

Eight Million, Nine hundred and Ninety four Thousand, Three hundred and Seventy Five shillings only. (Amount in words)' as DANIDA PHC funds for FY2024/2025 from the Ministry of Health to the County Revenue Fund (CRF) Account on 16th July 2025 date (dd/mm/yyyy).

Name: CPA Hamisi M. Ndegwa

Signature:

Date:

21/8/2025

County Designated Project Accountant

KWALE County



COUNTY GOVERNMENT OF LAIKIPIA

OFFICE OF THE CHIEF OFFICER
LAIKIPIA HEALTH SERVICE
P.O. Box 46-20321,
RUMURUTI

Our Ref: CG/LHS/DANIDA/VOL.2/19

Date: 22nd August, 2025

RE: DANIDA FY 2024-2025 FUNDS

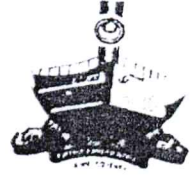
This is to acknowledge that Laikipia County received Ksh.6,435,000.00 (Six Million, Four Hundred and Thirty-Five Thousand Shillings) as DANIDA PHC funds for FY 2024/2025 from the Ministry of Health to the County Revenue Fund (CRF) Account on 10th July, 2025.

DR. TIMOTHY PANGA
Ag. CHIEF OFFICER
LAIKIPIA HEALTH SERVICE





COUNTY GOVERNMENT OF LAMU
Office of the Chief Officer Medical Services



Telephone: +254-077870537
E-mail: cohealth@lamu.go.ke

LAMU COUNTY
P.O. Box 45-80500
LAMU.

This is to acknowledge that Lamu County, received Ksh 3,997,500 'Amount in numbers'

Three million nine hundred and ninety-seven thousand five hundred Amount in words' as
DANIDA PHC funds for FY2024/2025 from the Ministry of Health to the County Revenue
Fund (CRF) Account on 10th July 2025.

Name: WILLIAM HINZANO

Signature: [Signature] Date: 22nd August 2025

County Designated Project Accountant

LAMU County

LAMU COUNTY
ACCOUNTANT - HEALTH





REPUBLIC OF KENYA
COUNTY GOVERNMENT OF MACHAKOS
DEPARTMENT OF HEALTH
OFFICE OF THE CHIEF OFFICER - PUBLIC HEALTH



Telephone: +254 20 4420 575
Fax: 254 44 20655
Machakospublichealth20250822113328.jpg

Machakos-Wote Highway
Level 5 Hospital
P.O. Box 19 90100
Machakos, Kenya
22nd August, 2025

This is to acknowledge that Machakos County, received KSH. 11,943,750 'Amount in numbers' Eleven Million, Nine Hundred Forty-Three Thousand, Seven Hundred and Fifty Amount in words' as DANIDA PHC funds for FY2024/2025 from the Ministry of Health to the County Revenue Fund (CRF) Account on 10th July, 2025 date (dd/mm/yyyy).

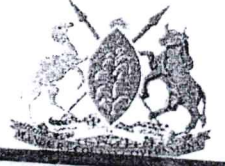
Name: Mika Kituku Kimeu

Signature: [Signature] Date: 22/08/2025

County Designated Project Accountant
Machakos County



MANDERA COUNTY GOVERNMENT
P.O. BOX 13 - 70300 Mandera.
MINISTRY OF HEALTH SERVICES




This is to acknowledge that Mandera County, received ksh 15,746,250/- 'Amount in numbers'

Fifteen Million seven hundred forty-six thousand two hundred and fifty shillings Amount in words' as DANIDA PHC funds for FY2024/2025 from the Ministry of Health to the County Revenue Fund (CRF) Account on 10/07/2025



Name: Ahmed Mohamed Hassan

Signature: 

Date: 25/08/2025

County Designated Project Accountant

Mandera County




REPUBLIC OF KENYA
COUNTY GOVERNMENT OF MARSABIT
P.O BOX 384-60500 MARSABIT



This is to acknowledge that Marsabit County, received Kes. 10,432,500 (*Say Kenya shillings ten million, four hundred and thirty-two thousand and five hundred only*) as DANIDA PHC funds for FY2024/2025 from the Ministry of Health to the County Revenue Fund (CRF) Account on 10th July 2025.

Name: Ibrahim Ndung'u

Signature: 



Date: 22nd August 2025

County Designated Project Accountant
Marsabit County Government.

COUNTY GOVERNMENT OF MERU



DEPARTMENT OF HEALTH SERVICES

When replying please quote;

Meru County,
P.O. Box 120-60200,
Meru.

This is to acknowledge that Meru County, received Ksh.12,382,500 'Amount in numbers' Twelve Million, Three Hundred Eighty Two Thousand, Five Hundred Shillings Only 'Amount in words' as DANIDA PHC funds for FY2024/2025 from the Ministry of Health to the County Revenue Fund (CRF) Account on 10/07/2025.

Name: Fridah Kimathi

Signature: _____

Date: 22/08/2025

County Designated Project Accountant
Meru County



REPUBLIC OF KENYA

MIGORI COUNTY GOVERNMENT
DEPARTMENT OF HEALTH SERVICES
OFFICE OF THE CHIEF OFFICER PUBLIC HEALTH & SANITATION

Telephone: +254 722569724
Email: mabiechanzu@yahoo.com

MIGORI COUNTY
P. O BOX 1045-40400,
SUNA - MIGORI.

REF: MCG/MOH/COPH/VOL2/258/25

Date: 22nd August, 2025.

This is to acknowledge that Migori County, received
..... 10,432,500 'Amount in numbers'
..... Ten Million Four Hundred and Thirty two thousand five hundred Amount in words' as
DANIDA PHC funds for FY2024/2025 from the Ministry of Health to the County Revenue
Fund (CRF) Account on 10 July 2025 date.

Name: Mabanga Henry Chacha.....

Signature:  Date: 22nd August 2025.....

County Designated Project Accountant

..... Migori County

MURANG'A COUNTY GOVERNMENT

ALL CORRESPONDENCE TO BE ADDRESSED
THE COUNTY SECRETARY



County Hall,
P.O. Box 52—10200,
Murang'a,
Kenya
Telephone 060-2030271

E-mail: info@murangacounty.go.ke
Web: www.murangacounty.go.ke

DEPARTMENT OF HEALTH AND SANITATION

Our Ref. MUR/DANIDA21/08/2025

21st August, 2025

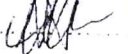
The Project Manager,
DANIDA PHC Program

Re: funds Receipt Acknowledgement

This is to acknowledge that Murang'a County, received 9,701,250, nine million seven hundred and one thousand two hundred and fifty, as **DANIDA PHC funds for FY2024/2025** from the Ministry of Health to the County Revenue Fund (CRF) Account on 10/07/2025.

Kind regards,

Name: TITUS M. MWANIA

Signature:  Date: 21/08/2025

County Designated Project Accountant:

MURANG'A County



NAIROBI CITY COUNTY
www.nairobi.go.ke

HEALTH, WELLNESS AND NUTRITION

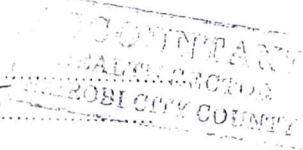
Office of the County Chief Officer - Health Facilities

This is to acknowledge that Nairobi County, received ksh. 24,521,250. (Twenty-four million, five hundred and twenty-one thousand two hundred and fifty shillings) DANIDA PHC funds for FY2024/2025 from the Ministry of Health to the County Revenue Fund (CRF) Account on 10th July, 2025.

Name: Lydia Nyakenyanya

Signature:

Date: 22.08.2025



County Designated Project Accountant

Nairobi County.

LET'S MAKE **NAIROBI** WORK

TELEPHONE: +254 725 624 489; +254 738 061 292 | EMAIL: INFO@NAIROBI.GO.KE | CITY HALL, CITY HALL WAY, P.O. BOX 30075 00100, NAIROBI, KENYA

COUNTY LOGO/LETTERHEAD (INSERT HERE)

COUNTY GOVERNMENT

TELEPHONE: 0535252355
Email: finance@nandi.go.ke
Website: www.nandi.go.ke



P.O. BOX 802-30300
KAPSABET.

This is to acknowledge that Nandi County, received 8,238,750
'Amount in numbers'

Eight thousand two hundred and thirty eight thousand seven hundred and
PHC funds for FY2024/2025 from the Ministry of Health to the County Revenue Fund (CRF)
Account on 10/7/2025 date (dd/mm/yyyy).
Amount in words' as **DANIDA**

Name: KELVIN KIRKOECH

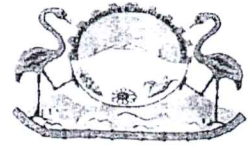
Signature: [Handwritten Signature] Date: 25th August 2025

County Designated Project Accountant

NANDI County



REPUBLIC OF KENYA
COUNTY GOVERNMENT OF NAKURU
DEPARTMENT OF HEALTH SERVICE



Chief Officer Medical Services
Nakuru County
P.O. Box 2060 – 20100
Nakuru, Kenya

Email: info.health@nakuru.go.ke
Website: www.nakuru.go.ke

when replying please quote

REF: CGN/DOHS/COMS/DPHC/VOL.VI/2025-2026/01

DATE: 22nd August, 2025

DIRECTOR DANIDA PHC
P.O. BOX
NAIROBI

Dear Sir/Madam,

RE: RECEIPT OF DANIDA PHC FUNDS FY 2024/2025

This is to acknowledge that Nakuru County, received Ksh. 12,909,000.00 (Twelve Million Nine Hundred and Nine Thousands Only) as DANIDA PHC funds for FY2024/2025 from the Ministry of Health to the County Revenue Fund (CRF) Account on 10/07/2025.

Name: For: CALVIN MOMANYI

Signature:

Date: : 22nd August, 2025

County Designated Project Accountant

Nakuru County

Copy to:

- Chief Officer- Medical Services



**NAROK COUNTY GOVERNMENT
DEPARTMENT OF HEALTH AND SANITATION**

Telegrams: "HEALTH", Narok
Telephone: Narok 22300 and 22308
Fax: (050) 22394

COUNTY DIRECTOR OF HEALTH
NAROK COUNTY
P.O. BOX 898- 20500
NAROK

This is to acknowledge that Narok County, received 12,392,570

'Amount in numbers'

Twelve Million Three Hundred and Eighty Two Thousand Five Hundred Amount in words' as DANIDA

PHC funds for FY2024/2025 from the Ministry of Health to the County Revenue Fund (CRF)

Account on 11.07.2025 date (dd/mm/yyyy).

Name: Koki Masimine

Signature: [Signature] Date: 22.08.2025

County Designated Project Accountant

Narok County

COUNTY GOVERNMENT OF NYAMIRA
DEPARTMENT OF HEALTH SERVICES

Email:
Website:
All correspondence should be
addressed to the County Chief Officer



Doctors' Plaza Third floor
Department of Health Services
P.O. Box 4-49500
NYAMIRA.

Office of the County Chief Officer

Ref: NCG/HEALTH/DANIDA CORR/VOL.6 (10)

21st August, 2025

TO:
CHIEF EXECUTIVE OFFICER
COUNCIL OF GOVERNORS
P.O. BOX
NAIROBI.

RE: DANIDA 2024-25 FY RECEIPT ACKNOWLEDGEMENT-KSH.7,410,000

This is to acknowledge that Nyamira County, received Ksh.7,410,000 (Seven Million, Four Hundred and Ten Thousand Only) as DANIDA PHC funds for FY2024/2025 from the Ministry of Health to the County Revenue Fund (CRF) Account on 10th July 2025.

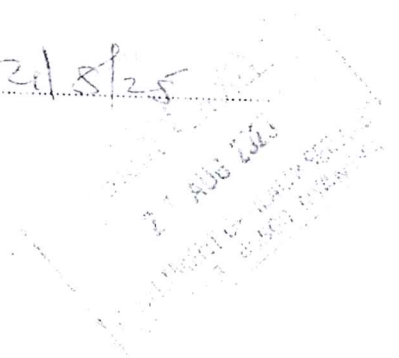
Name: Nebart Mayaya Kigwa

Signature: *Nebart*

Date: *21/8/25*

County Designated Project Accountant

Nyamira County





REPUBLIC OF KENYA
COUNTY GOVERNMENT OF NYANDARUA
DEPARTMENT OF HEALTH SERVICES



Telephone:


Email: healthservicesnyandarua@gmail.com

P.O. Box 221-20303
OL' Kalou

DANIDA FY 2024/25 FUNDS RECEIPT ACKNOWLEDGMENT

This is to acknowledge that Nyandarua County received Kshs. **5,630,625.00** (Five Million, six hundred and thirty thousand, six hundred and twenty-five only) as DANIDA PHC funds for FY2024/2025 from the Ministry of Health to the County Revenue Fund (CRF) Account on 15th July 2025

Phoebe Mbiyu

Signature: 

Date: 25th August 2025

County Designated Project Accountant

Nyandarua County

REPUBLIC OF KENYA



COUNTY GOVERNMENT OF NYERI
DEPARTMENT OF MEDICAL AND PUBLIC HEALTH

Tel: 0738 504121

Email: healthchief@nyeri.go.ke

HEALTH COMMISSIONER S.H.
3, BOX A
P.O. BOX 110 - 10100
NYERI

This is to acknowledge that Nyeri County, received **Kshs. 8,336,250.00** Amount in numbers (inclusive of LI funds amounting to **Kshs. 2,180,250**) **Kshs. eight million, three hundred and thirty-six thousand, Kshs. two hundred and fifty only** Amount in words as **DANIDA PHC funds for FY2024/2025** from the Ministry of Health to the County Revenue Fund(CRF) Account on **15th July, 2025** date(dd/mm/yyyy).

Name: S. M. Kibiru

Signature:  Date: 21st August 2025

County Designated: Project Accountant

Nyeri County



REPUBLIC OF KENYA
 COUNTY GOVERNMENT OF SAMBURU
 DEPARTMENT OF MEDICAL SERVICES, PUBLIC HEALTH
 & SANITATION




Samburu County
 P.O. Box 12-20600
 Maralal

This is to acknowledge thatSamburu County Government..... County,
 received ...7,117,500... 'Amount in numbers'

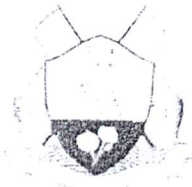
.....Seven Million One Hundred Seventeen Thousand Five Hundred Shillings..... Amount
 in words' as DANIDA PHC funds for FY2024/2025 from the Ministry of Health to the County
 Revenue Fund (CRF) Account on1000171437.....date (10/07/2025).

Name:Leshipayo John Saiyion.....

Signature:  Date: 22/August/2025...

ACCOUNTANT
HEALTH SERVICES
 22 AUG 2025
SAMBURU COUNTY
P.O. Box 12-20600, MARALAL

County Designated Project Accountant
 ...Samburu County Government...



COUNTY GOVERNMENT OF SIAYA
Department of Health

This is to acknowledge that Siaya County, received Kshs 8,921,250 'Amount in numbers'

Eight Million, Nine Hundred and Twenty-One Thousand, Two Hundred and Fifty, 'Amount in words' as DANIDA PHC funds for FY2024/2025 from the Ministry of Health to the County Revenue Fund (CRF) Account on 10th July, 2025 (dd/mm/yyyy).

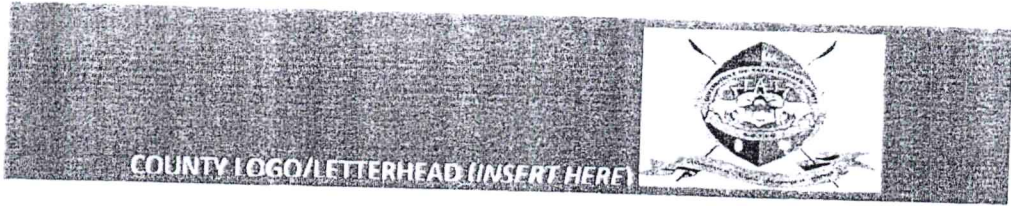
Name: Zakayo Odongo Amukowa

Signature: Date: 21st August, 2025

County Designated Project Accountant

Siaya County





This is to acknowledge that Taita Taveta County, received6,532,500..... 'Amount in numbers'

.....Six Million Five Hundred and Thirty Two Thousand Five Hundred.....
Amount in words' as DANIDA PHC funds for FY2024/2025 from the Ministry of Health to the County Revenue Fund (CRF) Account on ...10/07/2025.....date (dd/mm/2025).

Name: ...Silas Njongwa.....

Signature. 

Date:21/08/2025.....

County Designated Project Accountant

Taita Taveta County

COUNTY GOVERNMENT OF TANA RIVER



DEPARTMENT OF HEALTH, SANITATION & MEDICAL SERVICES

Telephone: 046-60000
When replying please quote:

Address: P.O. BOX 38 -70101
HOLA.

21st August, 2025

The Project Manager,
DANIDA PHC Programme
Ministry of Health

Dear Sir,

RE: DANIDA FUNDS ACKNOWLEDGEMENT

This is to acknowledge that Tana River County, received **9,018,750.00** 'Amount in numbers' **Nine Million, Eighteen thousand, seven Hundred fifty** Amount in words' as DANIDA PHC funds for FY2024/2025 from the Ministry of Health to the County Revenue Fund (CRF) Account on 14/07/2025.

Yours in service,

A handwritten signature in black ink, appearing to read 'Thomas Gikonyo', written over a horizontal line.

Thomas Gikonyo
County Designated Project Accountant
County Government of Tana River

CC: CECM- Health & Sanitation
Chief Officer Health & Sanitation
Director- Health & Sanitation



COUNTY GOVERNMENT OF THARAKA NITHI
DEPARTMENT OF PUBLIC HEALTH, MEDICAL SERVICES AND ICT

Email: health@tharakanithi.go.ke

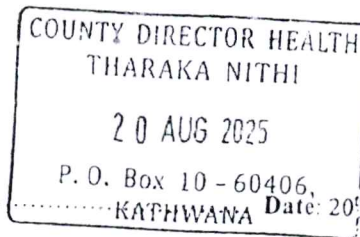
P.O. BOX 10, 60406
KATHWANA

This is to acknowledge that Tharaka Nithi County received Ks 6,045,000 'Amount in numbers'

(Six Million Forty-Five thousand shillings only) Amount in words' as DANIDA PHC funds for FY2024/2025 from the Ministry of Health to the County Revenue Fund (CRF) Account on 12th July 2025 date (dd/mm/yyyy).

Name: Peter Gichuru Kangethe

Signature:



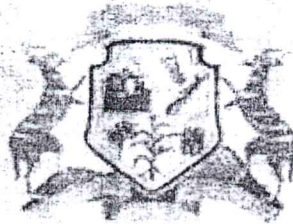
County Designated Project Accountant

Tharaka Nithi County

REPUBLIC OF KENYA

TEL: 054-30301; 054-30302

E-Mail: info@transzoria.go.ke



Office of the Chief Officer Health
Services
P.O. Box 4211-30200
KITALE

COUNTY GOVERNMENT OF TRANS NZOIA
DEPARTMENT OF HEALTH SERVICES AND SANITATION

Our Ref: CG/NAHLT/COHSS/2025

Date: 22nd Aug 2025

This is to acknowledge that TRANSNZOIA COUNTY received Ksh 8,872,500 (Amount in numbers)

EIGHT MILLION, EIGHT HUNDRED AND SEVENTY-TWO THOUSAND, FIVE HUNDRED ONLY (Amount in words) as DANIDA PHC funds for FY2024/2025 from the Ministry of Health to the County Revenue Fund (CRF) Account on 10/07/2025 (da/m/y/vv).

Name: ABDI KIBET IRONG

Signature: 

Date: 22/08/2025

County Designated Project Accountant

TRANSNZOIA County

TURKANA COUNTY GOVERNMENT



MINISTRY OF HEALTH SERVICES AND SANITATION

County Chief Officer,
Turkana County,

Located at the Ministry of
Housing Building –

Nawoitong

P.O Box 11 – 30500, Lodwar

When replying please quote MOH/TCG/PREV/DANIDA/01/2025

Date: 20th August, 2025

This is to acknowledge that Turkana County, received Ksh.16,233,750 'Amount in numbers'

Sixteen Million Two hundred and thirty-three thousand, seven hundred and fifty only
Amount in words' as DANIDA PHC funds for FY2024/2025 from the Ministry of Health to
the County Revenue Fund (CRF) Account on 10th July, 2025.

Name: CPA Livingstone Lusac

Signature:

A handwritten signature in black ink, appearing to read 'Livingstone Lusac', written over a set of horizontal lines.

Date: 20th August, 2025

County Designated Project Accountant
Turkana County

REPUBLIC OF KENYA
COUNTY GOVERNMENT OF UASIN GISHU

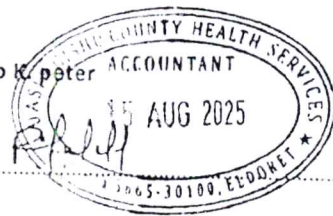


DEPARTMENT OF HEALTH

This is to acknowledge that Uasin Gishu County, received Kshs 9,750,000 Amount in numbers'

Nine Million Seven hundred and Fifty Thousand F as DANIDA PHC funds for FY2024/2025 from the Ministry of Health to the County Revenue Fund (CRF) Account on 5th July 2025

Name: Kipsuto K. peter



Signature:

Date: 21-08-2025.

County Designated Project Accountant

Uasin Gishu County



COUNTY GOVERNMENT OF VIHIGA

When Replying please quote...
Ref. No. VCHS/COH/DNDA/21/8/25
Email: co.health@vihiga.go.ke
21ST AUGUST, 2025



CHIEF OFFICER HEALTH SERVICES
P.O. BOX 344 - 50300
MARAGOLI

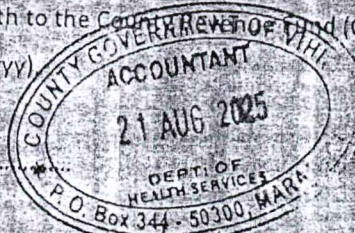
DEPARTMENT OF HEALTH SERVICES

This is to acknowledge that VIHIGA County, received 7,166,250
'Amount in numbers'

SEVEN Million ONE SIXTY SIX THOUSAND Two FIFTY Amount in words as DANIDA
PHC funds for FY2024/2025 from the Ministry of Health to the COUNTY REVENUE FUND (CRF)

Account on 16/07/2025 date (dd/mm/yyyy)

Name: JOSEPH MALOBA



Signature: [Signature] Date: 21/08/2025

County Designated Project Accountant

VIHIGA County

COUNTY GOVERNMENT OF WAJIR
DEPARTMENT OF MEDICAL SERVICES, PUBLIC HEALTH AND
SANITATION



This is to acknowledge that WAJIR County, received KSH 13,162,500
'Amount in numbers' THIRTEEN MILLION, ONE HUNDRED AND
SIXTY TWO THOUSAND, FIVE HUNDRED ONLY. 'Amount in words' as DANIDA
PHC funds for FY2024/2025 from the Ministry of Health to the County Revenue Fund (CRF)
Account on 10th JULY 2025 date (dd/mm/yyyy).

Name: BISHAR ISSA ABDI

Signature: [Handwritten Signature] Date: 22/08/2025

County Designated Project Accountant
WAJIR
..... County



COUNTY GOVERNMENT OF WEST POKOT

Telephone:
E mail: wpcountyhealth@gmail.com

When replying please quote:

When replying please quote:

Email: wpcountyhealth@gmail.com
KAPENGURIA, Website: www.westpokot.go.ke

DEPARTMENT OF HEALTH,
WEST POKOT COUNTY,
P.O BOX 63-30600,
KAPENGURIA

P.O BOX 222-30600

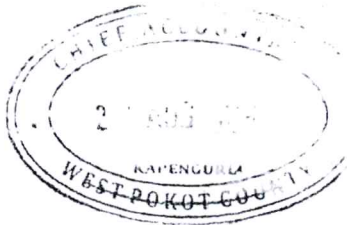
DEPARTMENT OF HEALTH

21/08/2025

This is to acknowledge that West Pokot County, received KSh 7,733,500.00 amount in numbers

Seven Million seven hundred and two thousand five hundred shillings. Amount in words' as DANIDA
PHC funds for FY2024/2025 from the Ministry of Health to the County Revenue Fund (CRF) Account on

10th July 2025



Name: PAUL PUDO LOKOMIA.

Signature: Date: 21/08/2025

