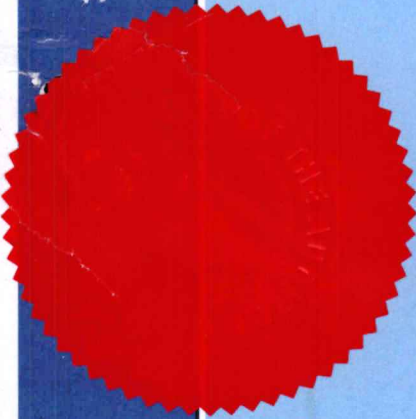


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REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 06 NOV 2025 DAY: Thursday

TABLED BY: Hon. Naomi Wacoopa
Deputy Majority Party Whip

CLERK-AT THE-TABLE: Ashuboko

THE AUDITOR-GENERAL

ON

**REPRODUCTIVE, MATERNAL, NEONATAL,
CHILD, AND ADOLESCENT HEALTH
(RMNCAH) PROJECT GRANT/CREDIT ID 6072**

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

MINISTRY OF HEALTH

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

07 OCT 2025

RECEIVED



**PROJECT NAME: REPRODUCTIVE, MATERNAL, NEONATAL, CHILD, AND
ADOLESCENT HEALTH (RMNCAH) PROJECT**

IMPLEMENTING ENTITY: MINISTRY OF HEALTH

PROJECT GRANT/CREDIT NUMBER: GRANT ID 6072

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2025

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

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
SRMNAH	Sexual, Reproductive, Maternal, Neonatal, and Adolescent Health
RMNCAH	Reproductive, Maternal, Neonatal, Child, and Adolescent Health
HIS	Health Information System
SHIF	Social Health Insurance Fund
KHIS	Kenya Health Information System
eCHIS	Electronic Community Health Information System
UHC	Universal Health Coverage
SBF	Susan Thompson Buffet Foundation
M&E	Monitoring and Evaluation
SCs	State Corporations
SAGAs	Semi-Autonomous Government Agencies

2. Project Information and Overall Performance

2.1 Name and registered office

Name

The project's official name is: Reproductive, Maternal, Neonatal, Child, and Adolescent Health (RMNCAH) Project

Aimed at: Increasing Access and Quality in Sexual, Reproductive, Maternal and Adolescent Health (RMNCAH) Services through System Strengthening in Kenya

Objective

The key objective of the project is to improve access to and quality of sexual, reproductive, maternal, newborn, child, and adolescent health services, thereby reducing preventable maternal and adolescent mortality and morbidity through system strengthening, capacity building, adolescent empowerment, and enhanced service delivery.

Address

The project headquarters offices are located in **Nairobi City, Nairobi County, Kenya.**

The address of its registered office is:

Ministry of Health Headquarters, Afya House, Cathedral Road, P.O. Box 30016–00100, Nairobi, Kenya.

Contacts:

- **P.O. Box:** 30016–00100, Nairobi, Kenya
- **Telephone:** (+254) 020 2717077
- **E-mail:** info@health.go.ke
- **Website:** www.health.go.ke

**REPRODUCTIVE, MATERNAL, NEONATAL, CHILD, AND ADOLESCENT HEALTH
(RMNCAH) PROJECT**

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:	14, November 2024
Project End Date:	14, November 2027
Project Coordinator:	Dr. Were Ian, OGW 'ndc'(K)
Project Development Partner:	Susan Thompson Buffet Foundation

2.3 Project Overview

Line Ministry or State departments/ County Department	Ministry of Health (MoH), State Department for Medical Services, and County Departments of Health
Project number	Grant ID 6072
Strategic goals of the project	<p>The strategic goals of the project are as follows:</p> <ul style="list-style-type: none"> (i) To attain of the highest standard of sexual, reproductive, maternal, and adolescent health in Kenya through reaching all women of reproductive age with a comprehensive package of high-quality services aimed at reducing preventable maternal mortality, reducing adolescent pregnancy, and increasing modern contraceptive prevalence rate. <p>The specific objectives of the project are as follows:</p> <ul style="list-style-type: none"> (i) Improve availability of SRMNAH services by investing in infrastructure, building human resource capacity, strengthening commodity security, and enhancing health information systems. (ii) Scale up adolescent- and youth-friendly services, including empowerment initiatives aimed at reducing adolescent pregnancy. (iii) Enhance the quality of SRMNAH service delivery through integration of quality

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

	<p>improvement approaches in service provision and management.</p> <p>(iv) Increase demand and integrated delivery by strengthening community health systems and linking them effectively to primary healthcare services.</p> <p>(v) Remove financial barriers by establishing a Transition Fund to support access to maternal and newborn services, especially for vulnerable populations.</p> <p>(vi) Create an enabling policy environment to support sustainable implementation of SRMNAH interventions nationwide.</p>
<p>Summary of Project Strategies for achievement of strategic goals</p>	<p>The project aims to achieve the goals through the following means:</p> <p>(i) Component 1 - Health Infrastructure, Equipment & Commodities for Infrastructure upgrades and equipment provision.</p> <p>(ii) Component 2 - Capacity Building of Health Workers for Quality of RMNCAH Services delivery for Capacity building of HCWs and Quality Improvement</p> <p>(iii) Component 3 - HIS, Policy enabling Environment & Transition Fund for teenage mothers for integration into SHIF for sustainability. and Strengthened health information systems (KHIS and eCHIS).</p> <p>(iv) Component 4 - Adolescent Health Scale-Up and Empowerment for Scale up of adolescent youth-friendly services, including empowerment for reduction of adolescent pregnancies</p> <p>(v) Component 5 - Primary Health Care Networks & Community Health RMNCAH Interventions for strengthening SRMNAH community health programs and linkage to primary health care services</p> <p>(vi) Component 6 - Operations and Management &</p> <p>(vii) Component 7 - Implementation, Monitoring and Evaluation for (VII) Strengthening Project Management, Operation systems and continuous implementation performance monitoring for efficiency and effectiveness</p>

**REPRODUCTIVE, MATERNAL, NEONATAL, CHILD, AND ADOLESCENT HEALTH
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Annual Report and Financial Statements for the financial year ended June 30, 2025

Other important background information of the project	The project was designed to address Kenya’s high maternal mortality ratio (355 per 100,000 live births) and significant adolescent health challenges. It supports Kenya Vision 2030, the UHC Policy (2020–2030), and the Primary Health Care Act, 2023.
Areas that the project was formed to intervene	The project was formed to intervene in the following problems/gaps: <ul style="list-style-type: none">(i) Weak health system capacity to deliver high-quality RMNCAH services at scale.(ii) Socio-cultural and financial barriers limiting adolescent and women’s access to services.(iii) Inadequate community health and digital systems.(iv) Frequent commodity stockouts and supply chain gaps.
Project duration	3 Years in 3 Phases

**REPRODUCTIVE, MATERNAL, NEONATAL, CHILD, AND ADOLESCENT HEALTH
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Annual Report and Financial Statements for the financial year ended June 30, 2025

Project Information and Overall Performance (Continued)

2.4 Bankers

The following is the bankers for the project:

- (i) Kenya Commercial Bank (KCB)
Milimani Branch
Nairobi, Kenya.

2.5 Independent Auditor

The project is audited by the;
Office of the Auditor General
Anniversary Towers
P.O Box 30084 – 00100
Nairobi

2.6 Roles and Responsibilities

No	Names	Title designation	Key qualification	Responsibilities
1	Dr Albert K. Ndwiga	Chief Pharmacist	Master of Pharmacy in Pharmacoepidemiology, strategic leadership development program certification	Component 1 Lead: Health Infrastructure, Medical Equipment and Commodity Security Lead
2	Dr. Loise Nyanjau	Head of Maternal Health Program	Master of Public Health, Msc Global Health, MA Strategy and National Security	Component 2 Lead – HCW Capacity for Quality (RMNCAH) Service Delivery:
3	Dr Janette Karimi	Head of Reproductive and Maternal Health Section /	Masters in Public Health	Component 3 Lead- Health Information Systems, Policy Enabling Environment and RMNCAH Transition Fund
4	Dr Juliet Omuoha	Head of Newborn & Child Health Section, Global Adolescent Health Specialist, MoH	Master's in Paediatrics and Child Health (MMed Paed)	Component 4 Lead - Adolescent Health and caregiver scale up - empowerment for reduction of pregnancies

**REPRODUCTIVE, MATERNAL, NEONATAL, CHILD, AND ADOLESCENT HEALTH
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Annual Report and Financial Statements for the financial year ended June 30, 2025

5	Dr Salim Hussein	Head of Primary Care Networks, MOH	MSc Public Health System Management and Application (MSc PHSMA)	Component 5 Lead- Primary Care Networks & SRMNCAH Community Health Interventions at PHC Level
6	Dr Maureen Kimani, HSC	Head of Community Health Division, MOH	Msc. in Community Health and Development, Strategic Leadership Development Program,	Component 5: PCN & SRMNCAH Community Health Interventions at PHC level
7	Dr Were Ian, OGW	Project Manager	MSc National Security and Strategy, MSc FELTP	Component 6 Lead Project Management and Operations
8	Mr. Japheth Athanasio	Deputy Head of Clinical Services, MOH, Health Systems Strengthening Specialist	MSc. in Health System Management and Application, MSc. Health Economics (U.K.) c; Project Management, Monitoring and Evaluation; Health care financing- at Suez Canal University	Component 7 Lead Project Implementation Monitoring & Evaluation
9	Anthony Komen	Economist	Bachelor of Science in Economics and Statistics	Supports M&E
10	Peris Njibu	Council Of Governors Representative	Master's in Epidemiology and Disease Control (KU)	Supports engagement with stakeholders across all 47 County Governments
11	CPA Nazarene Opiyo	Project Accountant	Master of Business Administration, Strategic Management, CPA (K), Bachelor of Business Management	Financial Accounting
12	Mary Geitangi	Project Procurement Officer	Master's in Strategic Management (MBA), CIPS (UK) Level 6	Procurement and Supply Chain Management
13	Mr. Brian Kimanthi	Project Finance Officer	Bachelor of Commerce Finance, CPA (4)	Financial Management as per PFM

2.7 Funding summary

The Project is for a duration over 3 years from November 2024 to November 2027 with an approved budget of 30 Million USD per year equivalent to Kshs 3.887 Billion annually as highlighted in the table below:

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	
	USD (Million)	Kshs (Million)	USD (Million)	Kshs (Million)	USD (Million)	Kshs (Million)
	(A)	(A')	(B)	(B')	(A)-(B)	(A') - (B')
(i) Grant						
Susan Thompson Buffet Foundation	30	3,887	10	1,292	20	2,595
Total	30	3,887	10	1,292	20	2,595

Project information and overall performance (continued)

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 (30th June 2025)	
	USD (Million)	Kshs (Million)	USD (Million)	Kshs (Million)	USD (Million)	Kshs (Million)
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
(i) Grant						
Susan Thompson Buffet Foundation	10	1,292	0.4	50	9.6	1,242
Total	10	1,292	0.4	50	9.6	1,242

Project information and overall performance (continued)

2.8 Summary of Overall Project Performance:

- i) Budget performance against actual amounts for the current year and for cumulative to-date,

For the Financial Year 2024/2025, the RMNCAH SBF Project was allocated a total budget of USD 30 million. As of June 30, 2025, the actual expenditure was USD 10 million, reflecting a 33% absorption rate.

- ii) Physical progress based on outputs and outcomes since project commencement, No physical development as the project has just taken off.

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

- FY 2024/2025: 1.95%

iv) Implementation challenges and recommendations

- a) Delayed Release of Grant Funds from Treasury

Impact: Although donor funds are formally committed and the project is approved, delays in Treasury's disbursement of the grant allocation result in implementation lags, underutilization of funds, and misalignment with the planned activity timeline.

Recommendations:

- Initiate disbursement requests immediately upon grant approval, accompanied by detailed implementation and cash flow schedules.
- Engage the National Treasury early to confirm quarterly disbursement calendars aligned with donor conditions.

- b) Arbitrary Budget Cuts During Supplementary Budgeting

Impact: Approved donor project allocation is trimmed without prior consultation, compromising outcomes.

Recommendation: Engage in budget defence sessions to submit impact analyses to justify retention of project funds.

2.9 Summary of Project Compliance:

- i) The project complied to all the applicable laws and regulation.

3. Statement of Performance against Project's Predetermined Objectives

Introduction

Section 81(2)(f) /Section 164 (2)(f) of the Public Finance Management Act, 2012, requires that the Accounting Officer include a statement of the national government entity's performance against predetermined objectives at the end of each financial year.

The key development objectives of the Project (per Grant Agreement No. 6072) are to:

- a) Improve the availability of Sexual, Reproductive, Maternal and Adolescent Health (SRMNAH) services through system strengthening for infrastructure, human resource capacity building, improving commodity security and health information systems.
- b) Scale up adolescent youth friendly services including empowerment for reduction of adolescent pregnancies
- c) Improve the quality of SRMNAH service delivery through integration of quality improvement in service provision management
- d) Increase demand and integrated delivery by strengthening SRMNAH community health programs and linkage to primary health care services
- e) Removal of financial barriers to access for maternal and newborn health services through the establishment of a transition fund
- f) Create an enabling policy environment to support SRMNAH interventions in Kenya

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.

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

Component	Objectives	Outcome area	Project Deliverable, Objective, and Results Indicators	Status
1 - Health Infrastructure, Equipment & Commodities	Objective 1: Improve commodity security and health information systems.	Commodity Security	90% FP reporting rate on LMIS; procurement on track	On track and Ongoing
2 - Capacity Building of Health Workers for Quality of RMNCAH Services Delivery	Objective 5: Removal of financial barriers to access for maternal and newborn health services through the establishment of a transition fund	Health Workforce & Quality Improvement	1,250 HCWs trained; QI mentorship initiated	On track and Ongoing
3 - HIS, Policy enabling Environment & Transition Fund	Objective 1: Improve the availability of Sexual, Reproductive, Maternal and Adolescent Health (SRMNAH) services through system strengthening for infrastructure, human	Financial hardship protection to teenage mothers and Policy enablers	Number of adolescent mothers enrolled in SHA KHIS RMNCAH dashboards tracker	On track and Ongoing
4 - Adolescent Health Scale-Up and Empowerment	Objective 2: Scale up adolescent youth friendly services including empowerment for reduction of adolescent pregnancies	Adolescent Health	Adolescents reached; 70 youth-friendly corners upgraded	On track and Ongoing

Component	Objectives	Outcome area	Project Deliverable, Objective, and Results Indicators	Status
5 -Primary Health Care Networks & Community Health RMNCAH Interventions	Objective 4: Increase demand and integrated delivery by strengthening SRMNAH community health programs and linkage to primary health care services	PCN Community & PHC	15 PCNs established; 107,832 CHPs Sensitized on RMNCAH initiatives	On track and Ongoing
6 - Project Management and Operations	To ensure that Project Management attains the Goal	Governance & Financing	National RMNCAH AWP, financing Project strategy developed and approved	Achieved
7 - Project Implementation, Monitoring & Evaluation	To monitor the Implementation and Evaluation of project goals	I, M&E	Proportion of work plan milestones achieved	On track and Ongoing

4. Environmental and Sustainability Reporting

The RMNCAH SBF Project’s primary mandate is to enhance access to quality reproductive, maternal, newborn, child, and adolescent health (RMNCAH) services across Kenya. Recognizing the importance of sustainability, the project has embedded measures to ensure that interventions can be maintained beyond the project’s life cycle and that service delivery continues to benefit citizens over the long term. Sustainability efforts have been aligned with international best practices, Kenya Vision 2030, and the Sustainable Development Goals (SDGs). These efforts address five critical areas: *sustainability strategy and profile, environmental performance, employee welfare, marketplace practices, and community engagement.*

1. Sustainability strategy and profile

The RMNCAH Project adopts a holistic sustainability framework centered on three dimensions: financial, institutional, and social sustainability.

- **Financial sustainability:** The project leverages government co-financing mechanisms and integration with the Social Health Insurance to secure long-term funding for RMNCAH services.
- **Institutional sustainability:** Partnerships with county governments ensure ownership of interventions, while capacity building of healthcare workers and Community Health Promoters (CHPs) strengthens the health system at all levels.
- **Social sustainability:** The project focuses on equitable access to services for vulnerable groups, including adolescents, women in rural areas, and marginalized populations.

Key Achievements:

- RMNCAH Quality of Care (QoC) standards integrated into national guidelines.
- Policy briefs developed for an enabling environment for institutionalization within the Ministry of Health (MoH)

Failures:

- Workforce attrition remains a risk to maintaining gains.

2. Environmental performance

The project's environmental policy is guided by the **National Environment Management Authority (NEMA) regulations**, the Environmental Management and Coordination Act (EMCA), and the MoH's Waste Management Policy.

• **Successes:**

- All infrastructure renovations adhered to NEMA-approved environmental impact assessments.
- Medical waste management protocols strengthened in supported facilities, including the use of color-coded bins and incinerators.
- Procurement prioritized energy-efficient medical devices and ICT equipment.

• **Shortcomings:**

- Some facilities in remote areas lack sufficient waste disposal infrastructure; temporary waste storage solutions have been used.

- **Ongoing efforts:**

- Training of facility Health Care worker staff on IPC waste management is continuous. This is done in component 2 of the project

3. Employee welfare

The project promotes fair labor practices and employee welfare in compliance with the **Occupational Safety and Health Act (OSHA) 2007**.

- **Policies:** Contracting processes adhere to the two-thirds gender rule and prioritize equity and inclusion. Staff receive periodic training on workplace safety and stress management.
- **Capacity Building:** Continuous professional development (CPD) opportunities for healthcare workers and project staff are integrated within the implementation framework.
- **Appraisal and Reward:** Performance appraisal systems are linked to training opportunities and recognition awards.
- **Safety:** All facilities supported under the project comply with OSHA standards, including fire safety measures and occupational hazard reporting systems.

4. Marketplace practices-

The project should outline its efforts to:

a) Responsible Supply chain and supplier relations-

The project upholds transparency and fairness in its procurement practices. All suppliers are pre-qualified and vetted according to Public Procurement and Asset Disposal Act (PPADA) guidelines. Contracts are honored promptly, and payment timelines are strictly adhered to, enhancing supplier trust.

b) Responsible ethical practices

Anti-corruption measures, such as mandatory conflict-of-interest declarations and regular audits, are in place. Political neutrality is maintained to ensure that project resources benefit target populations equitably.

c) Regulatory impact assessment

All interventions undergo rigorous compliance checks with MoH and national legal frameworks, safeguarding citizen and stakeholder rights.

5. Community Engagements

The RMNCAH SBF Project places communities at the center of its programming. Key community engagement initiatives include:

- **Community Scorecards:** Rolled out in 10 counties to enhance accountability and citizen feedback on health services.
- **Charitable Support:** Distribution of maternal health kits to vulnerable women and adolescent hygiene products to school-going girls.
- **Health Promotion:** Support for school health clubs and community dialogues addressing gender-based violence, adolescent pregnancy, and family planning.
- **Social Investments:** Collaboration with county water services to improve access to clean water in health facilities and surrounding communities.

These initiatives have improved trust in the health system, increased service uptake, and fostered long-term community ownership.

5. Statement of Project Management Responsibilities

The **Principal Secretary, State Department for Medical Services** and the **Project Manager, RMNCAH SBF Project**, are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for the financial year ended on June 30, 2025.

This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period. (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Project. (iii) Designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, 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 making accounting estimates that are reasonable in the circumstances.

The Principal Secretary and the Project Manager accept responsibility for the Project's financial statements, which have been prepared on the Accrual Basis of Accounting using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). They are of the opinion that the Project's financial statements give a true and fair view of the state of the Project's transactions during the financial year ended June 30, 2025, and of the Project's financial position as at that date.

They further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project's financial statements, and the adequacy of the systems of internal financial control.

Finally, the Principal Secretary and the Project Manager 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.

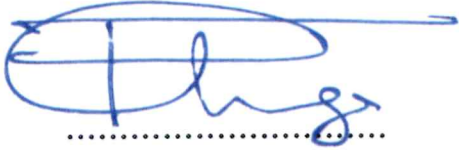
**REPRODUCTIVE, MATERNAL, NEONATAL, CHILD, AND ADOLESCENT HEALTH
(RMNCAH) PROJECT**

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

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, RMNCAH SBF Project on

26/08/ 2025 and signed by:



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



.....
Dr. Were Ian, OGW, 'ndc' (K)
Project Coordinator

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON REPRODUCTIVE, MATERNAL, NEONATAL, CHILD, AND ADOLESCENT HEALTH (RMNCAH) PROJECT GRANT/CREDIT ID 6072 FOR THE YEAR ENDED 30 JUNE, 2025 – MINISTRY OF HEALTH

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of the Reproductive, Maternal, Neonatal, Child, and Adolescent Health (RMNCAH) Project Grant/Credit ID 6072 set out

Report of the Auditor-General on Reproductive, Maternal, Neonatal, Child, And Adolescent Health (RMNCAH) Project Grant/Credit ID 6072 for the year ended 30 June, 2025 – Ministry of Health

on pages 1 to 21, which comprise of the statement of financial position as at 30 June, 2025, and the statement of financial performance, statement of changes in net assets, statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Reproductive, Maternal, Neonatal, Child, and Adolescent Health (RMNCAH) Project Grant/Credit ID 6072 as at 30 June, 2025, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012 and Project Grant/Credit ID 6072 dated 14 November, 2024 between the Susan Thompson Buffet Foundation and The Republic of Kenya.

Basis for Opinion

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Reproductive, Maternal, Neonatal, Child, and Adolescent Health (RMNCAH) Project Grant/Credit ID 6072 Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects budgeted receipts and actual on comparable basis of Kshs.2,577,000,000 and Kshs.1,292,026,478 respectively resulting to underfunding of Kshs.1,284,973,522 or 50% of the budget. Similarly, the Project incurred actual expenditure of Kshs.50,231,861 against actual receipts of Kshs.1,292,026,478 resulting to an under-utilization of Kshs.1,241,794,617 or 96% of the actual receipts.

The underfunding and under-utilization affected the planned project activities and programmes, which may have impacted negatively on service delivery to the intended beneficiaries.

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 pages iii to xx which comprises of Project Information and Overall Performance, Statement of Performance Against the Project's Predetermined Objectives, Environmental and Sustainability Reporting and Statement of Project Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

Gaps in Project Performance Objectives

A comparison of project achievements and milestones with the approved annual work plan and supporting documentation revealed no evidence of commencement to procurement or leasing of Basic Emergency Obstetric and Newborn Care (BEmONC) and Comprehensive Emergency Obstetric and Newborn Emergencies (CEmONC) equipment. Further, there was no evidence of resource allocation, in terms of manpower or procurement of health commodities, renovation and equipping of blood transfusion centers.

In the circumstances, there was no verifiable indicators on the implementation in support of the reported results.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and based on the audit procedures performed, I confirm that nothing 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

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

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

Conclusion

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

Basis for Conclusion

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

Conclusion

As required by the Financing Agreement dated 14 November, 2024, 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 Financing Agreement 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 Project's compliance with laws and regulations. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Project's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using going concern 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 also I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

15 October, 2025

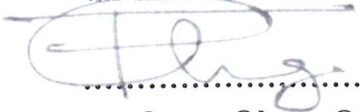
**REPRODUCTIVE, MATERNAL, NEONATAL, CHILD, AND ADOLESCENT HEALTH
(RMNCAH) PROJECT**

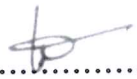
Annual Report and Financial Statements for the financial year ended June 30, 2025

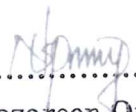
7. Statement of Financial Performance for the Year Ended 30th June 2025.

	Notes	2024-2025
		Kshs
Revenue		
Revenue Transfers	6	1,292,026,478
Total revenue		1,292,026,478
Expenses		
Use of goods and services	7	50,231,861
Total expenses		50,231,861
Surplus		1,241,794,617

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


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


.....
Dr. Were Ian, OGW, 'ndc' (K)
Project Coordinator


.....
CPA Nazareen Opiyo
Project Accountant
ICPAK Member No: 13507

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

	Note	2024-2025	1 st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	8	1,241,838,717	-
Total Current Assets		1,241,838,717	-
Total Assets (a)		1,241,838,717	-
Liabilities			
Current Liabilities			
Trade and Other Payables	9	44,100	-
Total Current Liabilities		44,100	-
Total Liabilities (b)		44,100	-
Net Assets (a-b)		1,241,794,617	-
Represented By:			
Accumulated Surplus		1,241,794,617	-
Total Net Assets		1,241,794,617	-

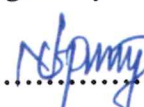
The financial statements were approved on 26/08/2025 and signed by:



Dr. Ouma Oluga, OGW
Principal Secretary



Dr. Were Ian, OGW, 'ndc' (K)
Project Coordinator



CPA Nazareen Opiyo
Project Accountant

ICPAK Member No.: 13507

**REPRODUCTIVE, MATERNAL, NEONATAL, CHILD, AND ADOLESCENT HEALTH
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9. Statement of Changes in Net Assets

Description	Accumulated Surplus
	Kshs
As at 30 th June 2024 (Cash Basis)	-
Adjustments:	
Asset Recognition	-
Liabilities recognition	-
As at 1 st July 2024	-
Surplus for the year	1,241,794,617
As at 30 th June 2025	1,241,794,617

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

The financial statements were approved on 26/08/ 2025 and signed by:



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



.....
Dr. Were Ian, OGW, 'ndc' (K)
Project Coordinator



.....
CPA Nazareen Opiyo
Project Accountant

ICPAK Member No.: 13507

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

Description	Note	2024-2025
		Kshs
Cashflow from operating activities		
Receipts		
Revenue Transfers	6	1,292,026,478
Total receipts		1,292,026,478
Payments		
Use of goods and services	7	50,187,761
Total payments		50,187,761
Net cash flow from operating activities	10	1,241,838,717
Net increase/Decrease in cash and cash equivalents		1,241,838,717
Cash and cash equivalent at 1st July 2024	8	-
Cash and cash equivalent at end June 2025	8	1,241,838,717

REPRODUCTIVE, MATERNAL, NEONATAL, CHILD, AND ADOLESCENT HEALTH (RMNCAH) PROJECT
Annual Report and Financial Statements for the financial year ended June 30, 2025

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	
Receipts						
Revenue Transfers	3,877,000,000	(1,300,000,000)	2,577,000,000	1,292,026,478	1,284,973,522	50.14%
Total Revenue	3,877,000,000	(1,300,000,000)	2,577,000,000	1,292,026,478	1,284,973,522	50.14%
Payments						
Use of goods and services	2,077,000,000	(677,000,000)	1,400,000,000	50,231,861	1,349,768,139	3.59%
Certified Works	1,800,000,000	(623,000,000)	1,177,000,000	-	1,177,000,000	-
Total Payments	3,877,000,000	(1,300,000,000)	2,577,000,000	50,231,861	2,526,768,139	1.95%
Surplus	-	-	-	1,241,794,617		

Budget notes

1. The funding of the project happened towards the end of the Financial Year thus it was not possible to undertake all the activities outlined in the Annual Workplan.
2. The changes between the original and final budget, was due to a supplementary budget III adjustment.

Budget Reconciliation

Description of Particulars	Amount in Kshs
Actual Surplus Amounts as per the statement of Budget	1,241,794,617
Add: Increase in payables	44,100
	-
	1,241,838,717
Closing Cash and Cash Equivalent as per the statement of Cash flows	1,241,838,717

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

12. Notes to the Financial Statements

1. General Information

Reproductive, Maternal, Neonatal, Child, and Adolescent Health Project is established by and derives its authority and accountability from the Health Act, 2017. The entity is wholly owned by the Government of Kenya and is domiciled in Kenya. The entity's principal activity is to implement health programs aimed at improving reproductive, maternal, neonatal, child, and adolescent health outcomes.

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 26/08/ 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. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p><i>This standard has no impact since the project has no lease contracts.</i></p>
IPSAS 44: Non- Current Assets Held for	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p>

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Standard	Effective date and impact:
Sale and Discontinued Operations	<p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p><i>This standard has no impact since the project has no Non-Current Held for Sale and discontinued operations.</i></p>
IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p><i>This standard has no impact since the project has no infrastructure assets.</i></p>
IPSAS 46 Measurement	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <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;

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Standard	Effective date and impact:
	<p>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</p> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><i>This standard will have no impact since the project has not acquired any asset s far.</i></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><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><i>This standard will enable proper accounting of revenues which will provide useful information to users of financial statements.</i></p>
IPSAS 48- Transfer Expenses	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p><i>This standard has no impact since the project has not transferred funds to another government entity.</i></p>
IPSAS 49- Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees</p>

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

Standard	Effective date and impact:
	<p>and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p><i>This standard has no impact since the project has no retirement benefit plans.</i></p>
<p>IPSAS 50: Exploration For & Evaluation of Mineral Resources</p>	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. <p><i>This standard has no impact since the project is not involved in exploration & Evaluation of Mineral Resources.</i></p>

iii) Early adoption of standards

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

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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 2024/2025 was approved by the National Assembly on 13th March, 2025. 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. Accordingly, the entity recorded additional appropriations of Kshs. -1.3 Billion on the FY 2024/2025 budget following Supplementary III budget. The project'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 6 of these financial statements.

**REPRODUCTIVE, MATERNAL, NEONATAL, CHILD, AND ADOLESCENT HEALTH
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Annual Report and Financial Statements for the financial year ended June 30, 2025

Notes to the financial statements

Financial liabilities

Classification

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

c) Changes in accounting policies and estimates

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

d) 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.

e) Related parties

RMNCAH 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 project, or vice versa. Members of key management are regarded as related parties and comprise SBF, the Principal Secretary, the Project Management Team and senior managers.

***REPRODUCTIVE, MATERNAL, NEONATAL, CHILD, AND ADOLESCENT HEALTH
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Annual Report and Financial Statements for the financial year ended June 30, 2025

Notes to the financial statements

f) 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.

g) 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.

**REPRODUCTIVE, MATERNAL, NEONATAL, CHILD, AND ADOLESCENT HEALTH
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Annual Report and Financial Statements for the financial year ended June 30, 2025

Notes to the financial statements

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The project based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the 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 project.
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- The nature of the processes in which the asset is deployed.
- Availability of funding to replace the asset.
- Changes in the market in relation to the asset.

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Notes to the financial statements

6. Revenue Transfers

Description	2024-2025
	KShs
Unconditional Transfers	
GoK Counter Part funding	-
Transfers from Susan Thompson Buffet Foundation	1,292,026,478
	-
Total Unconditional Transfers (a)	1,292,026,478
Conditional Transfers	
Transfers from Development partners 1	-
Transfers from Development partner 2	-
	-
Total Conditional Transfers (b)	-
Total Transfers for the Year (a + b)	1,292,026,478

The funding was to help in increasing access and quality in RMNCAH services through system strengthening in Kenya

a) Details to Revenue Transfers

Name of The Entity Transferring	Amount recognized to Statement of Financial performance	Amount deferred under deferred income.	Amount moved to Capital fund	Total transfers 2024-2025
	Kshs	Kshs	Kshs	Kshs
GOK Funding	-	-	-	-
Susan Thompson Buffet Foundation	1,292,026,478	-	-	1,292,026,478
Development Partner 2	-	-	-	-
Subtotal	1,292,026,478	-	-	1,292,026,478
Deferred Income realized	-	-	-	-
Transfers in Kind	-	-	-	-
Total	1,292,026,478	-	-	1,292,026,478

**REPRODUCTIVE, MATERNAL, NEONATAL, CHILD, AND ADOLESCENT HEALTH
(RMNCAH) PROJECT**

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

Notes to the financial statements

7. Use of Goods and Services

Description	2024-2025
	<u>Kshs</u>
Utilities, supplies and services	4,679,916
Bank charges	28,701
Communication, supplies and services	-
Domestic travel and subsistence	35,899,215
Foreign travel and subsistence	-
Fuel and lubricants	4,140,000
General office supplies	-
Stationery, Printing, advertising, and information supplies	5,484,029
Office rent	-
Training payments	-
Hospitality supplies and services	-
Insurance costs	-
Specialized materials and services	-
Other operating payments(specify)	-
Routine maintenance – vehicles and other transport equipment	-
Routine maintenance- other assets	-
Total	50,231,861

**REPRODUCTIVE, MATERNAL, NEONATAL, CHILD, AND ADOLESCENT HEALTH
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Annual Report and Financial Statements for the financial year ended June 30, 2025

Notes to the financial statements

8. Cash and Cash Equivalents

Description	2024-2025	1 st July 2024
	Kshs	Kshs
Cash at Bank	1,241,838,717	-
Cash in hand	-	-
	-	-
Total Cash and Cash Equivalents	1,241,838,717	-

Project Bank Accounts

Details	2024-2025	1 st July 2024
	Kshs	Kshs
Local Currency Accounts		
Kenya Commercial Bank A/c No 1335877428	1,241,838,717	-
Total local currency balances	<u>1,241,838,717</u>	<u>-</u>
Total bank account balances	<u>1,241,838,717</u>	<u>-</u>

**REPRODUCTIVE, MATERNAL, NEONATAL, CHILD, AND ADOLESCENT HEALTH
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Annual Report and Financial Statements for the financial year ended June 30, 2025

Notes to the Financial Statements (Continued)

9. Trade and Other Payables

Description	2024-2025		1 st July 2024	
	Kshs		Kshs	
Trade payables	44,100		-	
Employee payables	-		-	
	-		-	
Total trade and other payables	44,100		-	
Ageing analysis: (Trade and other payables)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	44,100	100%	-	%
1-2 years	-	0%	-	%
2-3 years	-	0%	-	%
Over 3 years	-	0%	-	%
Total (tie to above total)	44,100		-	

The trade payable of Kshs 44,100 relates to an amount initially paid to Eunice for facilitating a public participation activity on the Quality of Care and Patient Safety Bill. The payment was reversed by the bank due to invalid account details. The amount remains payable and will be reprocessed and settled in FY 2025/2026.

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

Notes to the Financial Statements (Continued)

10. Cash Generated from Operations

Description	2024-2025
	Kshs
Surplus/Deficit for the year	1,241,794,617
Adjusted for:	
Depreciation	-
Non-cash grants received	-
Impairment	-
Gains and losses on disposal of assets	-
Working capital adjustments	
Increase in inventory	-
Increase in receivables	-
Increase in deferred income	-
Increase in payables	44,100
Increase in payments received in advance	-
Net cash flow from operating activities	1,241,838,717

11. Related Party Disclosures

Nature of related party relationships

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

Government of Kenya

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

**REPRODUCTIVE, MATERNAL, NEONATAL, CHILD, AND ADOLESCENT HEALTH
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Annual Report and Financial Statements for the financial year ended June 30, 2025

Notes to the financial statements

Other related parties include:

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

Description	FY 2024/2025
	Kshs
Transactions with related parties	
a) Grants /transfers from the government	
Transfers from the State Department for Medical Services	1,292,026,477.85
Grants from county government	-
Donations in kind	-
Total	1,292,026,477.85
Total	-

Notes to the financial statements

12. Events after the Reporting Period

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

13. Ultimate And Holding Entity

The project is under the Ministry of Health. Its ultimate parent is the Government of Kenya.

14. Currency

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

REPRODUCTIVE, MATERNAL, NEONATAL, CHILD, AND ADOLESCENT HEALTH (RMNCAH) PROJECT
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)

Guidance Notes:

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

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

.....
Dr. Were Ian, OGW, ‘ndc’ (K)
Project Coordinator

Annex 2: Reconciliation of inter-entity transfers

Project Name:				
Break down of transfers from the State Department for Medical Services				
a.	Government Counterpart funding			
		Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
			-	
			-	
		Total	-	
B.	Direct payments			
		Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
			-	
		Total	-	
C.	Others			
		Bank Statement Date	Amount (Kshs)	FY to which the amounts relate
	State Department for Medical Services	15/April/2025	1,292,026,477.85	FY 2024/2025
		Total	1,292,026,477.85	
		Total (A+B+C)	1,292,026,477.85	

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

Dr. Were Ian, OGW, 'ndc' (K)
Project Coordinator
RMNCAH Project

Sign  -----

CPA Moses Gitari
Head of Accounting Unit
State Department for Medical Services

Sign  -----

REPRODUCTIVE, MATERNAL, NEONATAL, CHILD, AND ADOLESCENT HEALTH (RMNCAH) PROJECT
Annual Report and Financial Statements for the financial year ended June 30, 2025

Annex 3: Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) Current Year
Land					
Buildings and structures					
Transport equipment					
Office equipment, furniture and fittings					
ICT Equipment					
Machinery and Equipment					
Biological assets					
Infrastructure Assets- Roads, Rails					
Heritage and cultural assets					
Intangible assets					
Work in Progress					
Total					

Annex 4: Other Support Documents

- i. Bank Reconciliations statement as at 30th June 2025
- ii. Board of Survey Report

REPRODUCTIVE MATERNAL NEONATAL CHILD & ADOLESCENT HEALTH PROJECT (KES)

STBF

F.O 30

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30TH JUNE, 2025

Account Number: 1335877428

	KSHS.	KSHS.	KSHS.
Balance as per Bank certificate			1,273,731,948.40
Less:-			
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	32,054,957.10		
2. Receipts in Bank Statement not yet in Cash Book	-		32,054,957.10
Add:-			
3. Payments in Bank Statement not yet recorded in Cash Book	-		
4. Receipts in Cash Book not in Bank Statement	161,726.00		161,726.00
Balance as per Cash Book			1,241,838,717.30

Adony
Signature

DAG
Designation

30/06/25
Date

1. Payments in Cash Book not yet recorded in the Bank Statement (Unpresented Cheques).			
Date	Cheque No.	Payee	Amount
30-Jun-25		Dr. Patrick Amoth	127,400.00
30-Jun-25		Mr. Adan Harakhe	117,600.00
30-Jun-25		Dr. Daniel Mwai	117,600.00
30-Jun-25		Dr. Thurania Kaugiria	117,600.00
30-Jun-25		Dr. Abdi Mohammed	117,600.00
30-Jun-25		Dr. Hadley Matendechedero Sultani	117,600.00
30-Jun-25		Dr. Bashir Isaak	117,600.00
30-Jun-25		Ms. Irene Ogamba	117,600.00
30-Jun-25		Ms. Edith Torome	119,000.00
30-Jun-25		Dr. David Soti	117,600.00
30-Jun-25		Dr. Simon Kibias	117,600.00
30-Jun-25		Ms. Terry Rotich	117,600.00
30-Jun-25		Dr. Amos Oyoko	117,600.00
30-Jun-25		Dr. Stephen Muleshe	117,600.00
30-Jun-25		Dr Edward Serem	117,600.00
30-Jun-25		Dr. Salim Hussein	98,000.00
30-Jun-25		Mr Steve Reru	117,600.00
30-Jun-25		Ms Meboh Abuor	98,000.00
30-Jun-25		Ms Lilian Wanjiku	117,600.00
30-Jun-25		Prof Francis Ndemo	117,600.00
30-Jun-25		Mr Charles Mulandi	117,600.00
30-Jun-25		Ms Catherine Ochanda	117,600.00
30-Jun-25		Dr Jared Nyakiba	117,600.00
30-Jun-25		Prof Mutakha Kangu	117,600.00
30-Jun-25		Dr Lydia Okutoyi	117,600.00
30-Jun-25		Ms Faith Rotich	117,600.00
30-Jun-25		Dr Boniface Kimuyu	117,600.00
30-Jun-25		Dr Aisha Mohamed	117,600.00
30-Jun-25		Ms Halima Gitonga	98,000.00
30-Jun-25		Dr Juliet Omwoha	98,000.00
30-Jun-25		Mr Mawira Mungania	98,000.00

30-Jun-25		Dr Ian Were	98,000.00
30-Jun-25		Dr Hannah Kagiri	98,000.00
30-Jun-25		Ms Loise Nyanjau	98,000.00
30-Jun-25		Mr Thomas Gachuki	98,000.00
30-Jun-25		Mr Francis Muma	98,000.00
30-Jun-25		Dr Josephine Mbondo	98,000.00
30-Jun-25		Mr Justice Thurania	98,000.00
30-Jun-25		Ms Susan Kamau	98,000.00
30-Jun-25		Ms Purity Kimathi	98,000.00
30-Jun-25		Ms Judy Chepkirui	98,000.00
30-Jun-25		Mr Shawn Mogaka	98,000.00
30-Jun-25		Ms Abigael Muinde	98,000.00
30-Jun-25		Ms Lynette Wanjiru	98,000.00
30-Jun-25		Ms Winnie Sankale	98,000.00
30-Jun-25		Ms Beatrice Rotich	98,000.00
30-Jun-25		Mr Franklin Kitheka	78,400.00
30-Jun-25		Ms Purity Gatwiri	78,400.00
30-Jun-25		Ms Brenda Barbara	78,400.00
30-Jun-25		Ms Jacinta Kinuthia	78,400.00
30-Jun-25		Ms Topester Muhonja	78,400.00
30-Jun-25		Mr David Igecha	78,400.00
30-Jun-25		Ms Lilian Kevogo	78,400.00
30-Jun-25		Mr Levis Boit	98,000.00
30-Jun-25		Mr Edwin Mutendwa	44,100.00
30-Jun-25		Mr Moses Gitahi	44,100.00
30-Jun-25		Mr Shadrack Koech	44,100.00
30-Jun-25		Mr Samuel Onsongo	44,100.00
30-Jun-25		Ms Joy Kuisa	44,100.00
30-Jun-25		Ms Ashley Shivachi	44,100.00
30-Jun-25		Ms Grace Kiragu	44,100.00
30-Jun-25		Mr David Spencer	44,100.00
30-Jun-25		Ms Eunice Wanjiru	44,100.00
30-Jun-25		Ms Mary Wangari	44,100.00
30-Jun-25		Ms Beatrice Ayoo	78,400.00
30-Jun-25		Ms Gladys Chepkirui	78,400.00
30-Jun-25		Kenneth Kipkurui	78,400.00
30-Jun-25		Willy Mwendwa	78,400.00
30-Jun-25		Jeddy Ciuri	44,100.00
30-Jun-25		John Kamenyu	44,100.00
30-Jun-25		Ronald Omwanza	78,400.00
30-Jun-25		Allan	78,400.00
30-Jun-25		Shadrack Nasubo	78,400.00
30-Jun-25		Joseph Mugo	44,100.00
30-Jun-25		John Muchiri	44,100.00
30-Jun-25		C.Mokua	44,100.00
30-Jun-25		Alloys Kibosa	44,100.00
30-Jun-25		Julius Mwongera	44,100.00
30-Jun-25		Benson Maingi	78,400.00
30-Jun-25		Julius K. Openda	78,400.00
30-Jun-25		Dolros Akinyi	78,400.00
30-Jun-25		Madris Njagi	78,400.00
30-Jun-25		Shadrack Mutua	78,400.00
30-Jun-25		Ryan Thuita	78,400.00
30-Jun-25		Anton Memusi	78,400.00
30-Jun-25		Dr. Albert Ndwiga	117,600.00
30-Jun-25		Dr. Jeanne Patrick	117,600.00
30-Jun-25		Dr. Christine Wambugu	117,600.00
30-Jun-25		Dr. Maureen Kimani	98,000.00
30-Jun-25		Dr. Janette Karimi	98,000.00
30-Jun-25		Ms Nazarene Opiyo	552,300.00
30-Jun-25		Peter Kamau	78,400.00
30-Jun-25		Mr. Anthony Komen	78,400.00
30-Jun-25		Justina Mwikali	78,400.00
30-Jun-25		Zachary Muriuki	98,000.00
30-Jun-25		Mildred Kavulani	78,400.00

0-Jun-25		Gladwell Gathecha	117,600.00
0-Jun-25		Ayub Many	117,600.00
0-Jun-25		Rose Jalango	98,000.00
0-Jun-25		Mr. Athanasio Japhet	78,400.00
30-Jun-25		Jane Musembi	78,400.00
30-Jun-25		Susan Wambui	78,400.00
0-Jun-25		Dr.Consolata Oggot	117,600.00
0-Jun-25		DR. JOSEPH KANGOR	42,000.00
30-Jun-25		DR. SOWEK BERNARD	42,000.00
30-Jun-25		DR. CALEB WANAMBISI	42,000.00
0-Jun-25		DR. RABARE NINA	42,000.00
0-Jun-25		DR. ISAAC KIPYEGO	42,000.00
30-Jun-25		DR. ELIZA KATHURE	42,000.00
30-Jun-25		ADEN HUSSEIN	42,000.00
0-Jun-25		HUSSEIN MOHAMED	42,000.00
0-Jun-25		DR. LYDIA MENTYIAN	42,000.00
30-Jun-25		MARY A. OMSULA	42,000.00
0-Jun-25		DR. BETTY LANGAT	42,000.00
0-Jun-25		DR. HILLARY KAGWA	42,000.00
0-Jun-25		DR. HASSAN LELI	42,000.00
30-Jun-25		DR. ESBON GAKUO	42,000.00
0-Jun-25		DR. ONKWARE RICHARD	42,000.00
0-Jun-25		DR. OGOLLADORN	42,000.00
0-Jun-25		DR. NDETEI MUTISYA	42,000.00
30-Jun-25		DR. HAJARA EL BUSAIDY	42,000.00
0-Jun-25		DR. PATRICK MWANGI	42,000.00
0-Jun-25		ABDULRAHMAN ABDALLA	42,000.00
30-Jun-25		DR. KATUA DANIEL	42,000.00
30-Jun-25		JOHN NYABOGA	42,000.00
0-Jun-25		DR. MWATHA STEPHEN	42,000.00
0-Jun-25		MOHAMED HASSAN	42,000.00
30-Jun-25		DR. BORU ALI	42,000.00
30-Jun-25		DR. KOOME MUTHURI	42,000.00
0-Jun-25		CLEMENT AYUNGO	42,000.00
0-Jun-25		DR. MOHAMEDHANIF ABDALLA	42,000.00
30-Jun-25		DR. JAMES MBURU	42,000.00
30-Jun-25		DR. CAROL NGUNU	42,000.00
0-Jun-25		DR. WAINAINA DANIEL	42,000.00
0-Jun-25		DAVID BUNGEI	42,000.00
30-Jun-25		DR. FRANCIS KIIO	42,000.00
30-Jun-25		JOHN KAMUNDIA	42,000.00
0-Jun-25		DR. GACHARA NDEGWA	42,000.00
0-Jun-25		DR. NELSON MURIU	42,000.00
30-Jun-25		AUGUSTINE LKEITAN	42,000.00
0-Jun-25		DR. KENNEDY ORUENJO	42,000.00
0-Jun-25		ELVIS MWANDAWIRO	42,000.00
0-Jun-25		OSCAR OKONG'O	42,000.00
30-Jun-25		DR. ELIJAH KAMETI	42,000.00
0-Jun-25		PHANUEL OINDO	42,000.00
0-Jun-25		BONVENTURE AMEYO	42,000.00
0-Jun-25		DR. WENSESLAUS KURIA	42,000.00
30-Jun-25		MARTIN KADAGI	42,000.00
0-Jun-25		FATUMAZAHRA HUSSEIN	42,000.00
0-Jun-25		DR. JACOB RUTTO	42,000.00
0-Jun-25		GORDON OKOMO	42,000.00
30-Jun-25		DR. IAN WERE	42,000.00
0-Jun-25		JAPHETH ATHANASIO	33,600.00
0-Jun-25		DR. SALIM HUSEIN	42,000.00
30-Jun-25		ANTONY KOMEN	33,600.00
30-Jun-25		PERIS NJIBU	33,600.00
0-Jun-25		DIANA KAMAR	42,000.00
0-Jun-25		HELLEN WANYAGA	42,000.00
30-Jun-25		FAITH TONKEI	42,000.00
30-Jun-25		ANNETTE BOSIBORI	42,000.00
0-Jun-25		KHATRA ALI	50,400.00

30-Jun-25	JEMIMAH KUTA	42,000.00
30-Jun-25	ROBERT RAPANDO	42,000.00
30-Jun-25	ELIJAH GICHORA	42,000.00
30-Jun-25	GEORGE WAFULA	42,000.00
30-Jun-25	DR. SIMON MBIRUA	42,000.00
30-Jun-25	SHEILA YOTO	33,600.00
30-Jun-25	GRACE NAMALWA	33,600.00
30-Jun-25	JAMES MURAGU	33,600.00
30-Jun-25	MEBOH ABUOR	42,000.00
30-Jun-25	Dr. Bashir Issak	110,800.00
30-Jun-25	Julliet Omwoha	94,000.00
30-Jun-25	Dr. Loise Nyanjau	94,000.00
30-Jun-25	Dr. Deborah Okumu	110,800.00
30-Jun-25	Richard Kimenye	94,000.00
30-Jun-25	Winnie Muhoro	77,200.00
30-Jun-25	Florence Ireri	77,200.00
30-Jun-25	Athanasio Japheth	77,200.00
30-Jun-25	Evans Vundi Munuve Dickson	94,000.00
30-Jun-25	Bernard M. Wambu	110,800.00
30-Jun-25	Beatrice Oyoo	77,200.00
30-Jun-25	Peter Waithaka	77,200.00
30-Jun-25	Nazareen Opiyo	94,000.00
30-Jun-25	Anthony Komen	77,200.00
30-Jun-25	Alex Mutua	94,000.00
30-Jun-25	Josephine Ayaga	77,200.00
30-Jun-25	Allan Govoga	94,000.00
30-Jun-25	Dr. Edward Serem	110,800.00
30-Jun-25	Ian Were	94,000.00
30-Jun-25	Dr. Jeanne Patrick	110,800.00
30-Jun-25	Christine Wambugu	110,800.00
30-Jun-25	Dr. Salim Ali Hussein	94,000.00
30-Jun-25	Maureen Kimani	94,000.00
30-Jun-25	Emmanuel Towett	77,200.00
30-Jun-25	Leah Abura	77,200.00
30-Jun-25	Dr. Nakato Jumba	94,000.00
30-Jun-25	Dennis Nthale Mutua	77,200.00
30-Jun-25	Nellius Nderitu	47,800.00
30-Jun-25	Daisyberyl Akoth Opande	47,800.00
30-Jun-25	Enock Sigilai	47,800.00
30-Jun-25	Vanessa Gicheru	47,800.00
30-Jun-25	Trecy Inziani	47,800.00
30-Jun-25	Brian Ouya Ondigo	47,800.00
30-Jun-25	The Star Publications Limited	672,234.80
30-Jun-25	KRA	11,794.00
30-Jun-25	R. H. Devani	4,068,620.00
30-Jun-25	KRA	71,380.00
30-Jun-25	Stockwell Properties Ltd	491,869.00
30-Jun-25	KRA	8,131.00
30-Jun-25	Secret to Africa Limited	1,125,915.00
30-Jun-25	The Kyaka Hotel Ltd	676,041.00
30-Jun-25	KRA	11,459.00
30-Jun-25	The Kenyatta International Convention C	404,814.00
30-Jun-25	KRA	7,102.00
30-Jun-25	Naivasha Country Hotel Ltd	283,118.00
30-Jun-25	KRA	4,882.00
30-Jun-25	Mind Craft Media Limited	2,751,724.00
30-Jun-25	KRA	48,276.00
30-Jun-25	Weston Hotel Limited	1,574,735.00
30-Jun-25	KRA	25,265.00
30-Jun-25	Hecta Brands Limited	1,965,517.00
30-Jun-25	KRA	34,483.00
30-Jun-25	Sarova Whitesands	442,858.00
30-Jun-25	KRA	7,142.00
30-Jun-25	The Kyaka Hotel Ltd	730,125.00
30-Jun-25	KRA	12,375.00

0-Jun-25		Enock Makori	117,600.00
0-Jun-25		Rachel Kendi	98,000.00
0-Jun-25		Brenda Opanga	98,000.00
0-Jun-25		Colleen Araka	98,000.00
30-Jun-25		Maureen Ntaari	98,000.00
30-Jun-25		Athanas Omony	98,000.00
0-Jun-25		Erick Langat	78,400.00
0-Jun-25		Eunice Muthomi	78,400.00
30-Jun-25		Patrick Ndambuki	44,100.00
30-Jun-25		Felix Otieno	44,100.00
0-Jun-25		Isaac Okal	44,100.00
0-Jun-25		Bosco Wasiema	44,100.00
30-Jun-25		Hidi Aide	44,100.00
30-Jun-25		PM - RMNCAH	1,326.00
0-Jun-25		PM - RMNCAH	504.90
0-Jun-25		PM - RMNCAH	3,366.00
30-Jun-25		PM - RMNCAH	15.00
30-Jun-25		PM - RMNCAH	100.00
0-Jun-25		PM - RMNCAH	575.00
0-Jun-25		PM - RMNCAH	57.50
30-Jun-25		PM - RMNCAH	34.50
0-Jun-25		PM - RMNCAH	34.50
0-Jun-25		PM - RMNCAH	34.50
0-Jun-25		PM - RMNCAH	575.00
30-Jun-25		PM - RMNCAH	575.00
0-Jun-25		PM - RMNCAH	57.50
0-Jun-25		PM - RMNCAH	575.00
30-Jun-25		PM - RMNCAH	575.00
0-Jun-25		PM - RMNCAH	57.50
0-Jun-25		PM - RMNCAH	575.00
30-Jun-25		PM - RMNCAH	575.00
0-Jun-25		PM - RMNCAH	57.50
0-Jun-25		PM - RMNCAH	575.00
30-Jun-25		PM - RMNCAH	575.00
0-Jun-25		PM - RMNCAH	76.25
0-Jun-25		PM - RMNCAH	416.00
0-Jun-25		PM - RMNCAH	871.00
30-Jun-25		PM - RMNCAH	158.40
30-Jun-25		PM - RMNCAH	1,056.00
0-Jun-25		PM - RMNCAH	15.00
0-Jun-25		PM - RMNCAH	100.00
30-Jun-25		PM - RMNCAH	331.70
30-Jun-25		PM - RMNCAH	2,211.00
0-Jun-25		PM - RMNCAH	57.50
0-Jun-25		PM - RMNCAH	34.50
30-Jun-25		PM - RMNCAH	34.50
30-Jun-25		PM - RMNCAH	34.50
0-Jun-25		PM - RMNCAH	34.50
0-Jun-25		PM - RMNCAH	34.50
30-Jun-25		PM - RMNCAH	34.50
0-Jun-25		PM - RMNCAH	34.50
0-Jun-25		PM - RMNCAH	34.50
0-Jun-25		PM - RMNCAH	169.00
30-Jun-25		PM - RMNCAH	64.40
0-Jun-25		PM - RMNCAH	429.00
0-Jun-25		PM - RMNCAH	76.25
30-Jun-25		PM - RMNCAH	26.00
30-Jun-25		PM - RMNCAH	9.90
0-Jun-25		PM - RMNCAH	66.00
0-Jun-25		Charles Mulandi	117,600.00
30-Jun-25		Consolata Oggot	127,400.00
30-Jun-25		Steven Otieno	127,400.00
			32,054,957.10

Receipts in the Bank Statement not yet recorded in the Cash Book

Date	Cheque No.	Payee	Amount

			-
3. Payments in Bank Statement not yet recorded in Cash Book			
Date	Cheque No.	Payee	Amount
			-
4. Receipts in Cash Book not in Bank Statement			
Date	Cheque No.	Particulars	Amount
30-Jun-25		Returned Payments	44,113.00
30-Jun-25		Returned Payments	117,613.00
			<u>161,726.00</u>



REPUBLIC OF KENYA

FO 51
Date 1/07/2025

Report of the Board of Survey on the Cash and Bank Balances of SUSAN THOMPSON BUFFET FOUNDATION (RMN CAH - PROJECT) as at the close of

Business on 30th June 2025

The Board, Consisting of (Names and Official titles)

CHAIRMAN: ANNE JEPTOD KIBICHII
SECRETARY: SABINA WANJIRU MAINA

Assembled at the office AFYA HSE - ACCOUNTS OFFICE ROOM 237

At 12 PM (time) on the 1/07/2025

And the following cash was produced:

Notes	sh	NIL
Silver	sh	NIL
Copper	sh	NIL
Cheque(as per details on reverse)	Sh	NIL
		<u>NIL.</u>

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

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

30/06/2025

Cash on hand	Sh	NIL
Bank Balance	Sh	1,273,883,717.30
		<u>1,241,838,717.30</u>

The Bank Certificate of Balances showed a sum of Shs. ONE BILLION TWO HUNDRED SEVENTY THREE MILLION SEVEN HUNDRED THIRTY ONE THOUSAND, NINE HUNDRED FORTY EIGHT, FORTY CENTS. Fifty Six (Sh.) cts

64,927,373,948.40 Standing to the credit account on 30/06/2025

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

[Signature]
Chair Person

[Signature]
Member of the Board

.....
Member of the Board

.....
Member of the Board

Date 1/07/2025

