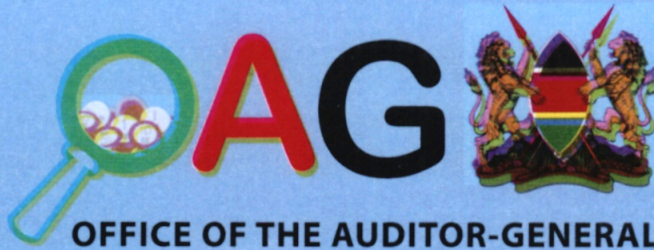


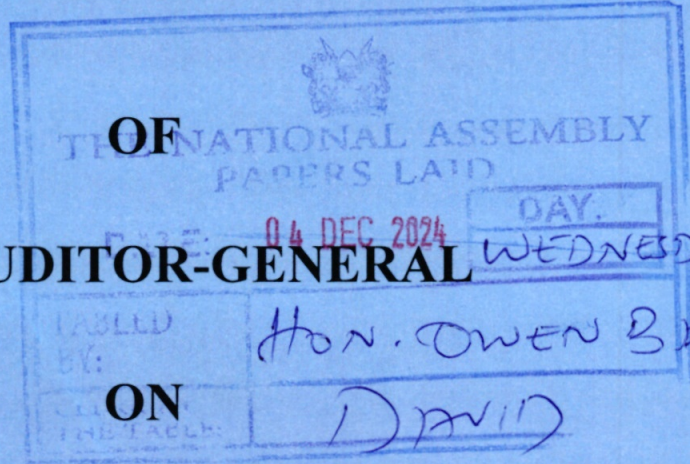
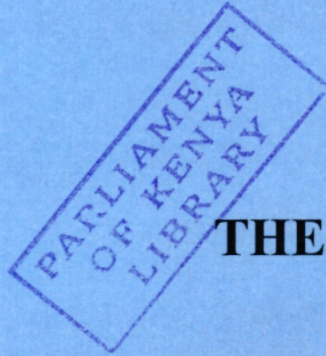
REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

*Enhancing Accountability*

**REPORT**

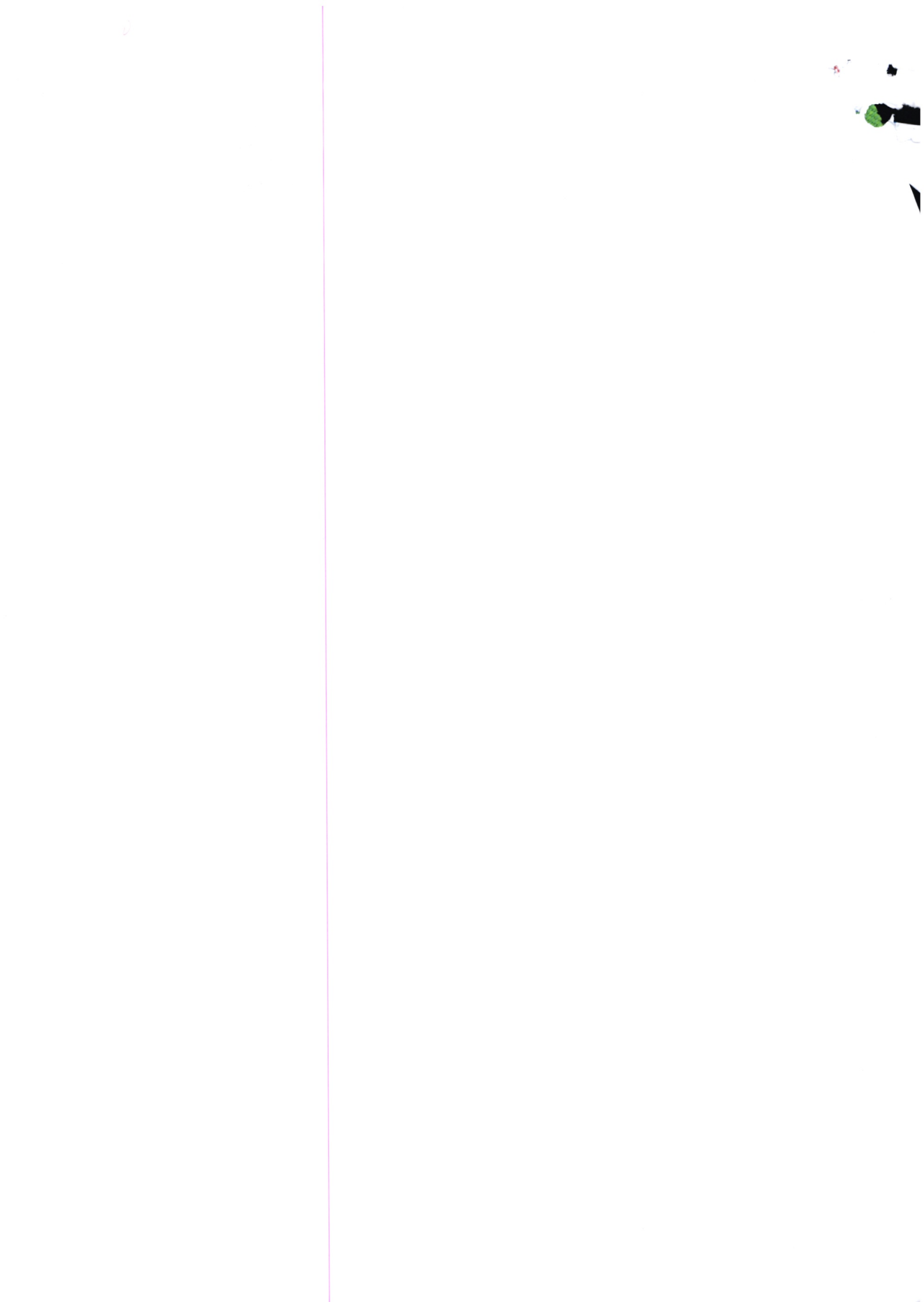


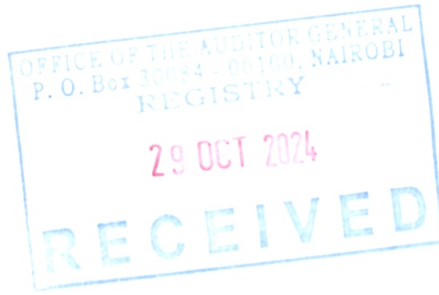
**OF**  
**THE AUDITOR-GENERAL**

**GLOBAL FUND HIV/AIDS PROJECT GRANT  
NUMBER KEN-H-TNT-2065**

**FOR THE YEAR ENDED  
30 JUNE, 2024**

**NATIONAL SYNDROMIC DISEASES CONTROL  
COUNCIL**





**NATIONAL SYNDemic DISEASES  
CONTROL COUNCIL**

**PROJECT NAME: GLOBAL FUND HIV/AIDS PROJECT GRANT**

**IMPLEMENTING ENTITY: NATIONAL SYNDemic DISEASES CONTROL  
COUNCIL**

**PROJECT GRANT/CREDIT NUMBER: KEN-H-TNT-2065**

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2024**

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

**GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR YEAR ENDED JUNE 30, 2024**

**GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR YEAR ENDED JUNE 30, 2024**

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## 1. Acronyms and Definition of Terms

<b>AIDS:</b>	Acquired Immuno-Deficiency Syndrome
<b>AYP:</b>	Adolescent and Young People
<b>BMU:</b>	Beach Management Unit
<b>CAC:</b>	County AIDS Coordinator
<b>CACCS:</b>	Constituency AIDS Coordinating Committee
<b>CAPR:</b>	Community Activity Program Reporting
<b>CASPs:</b>	County AIDS Strategic Plans
<b>CDE:</b>	Center of Distance Education
<b>COVID-19</b>	Corona Virus
<b>EDMS:</b>	Electronic Document Management System
<b>EMTCT:</b>	Elimination of Mother to Child Transmission
<b>FSW:</b>	Female Sex Workers
<b>FY:</b>	Financial Year
<b>GAM:</b>	Global AIDS Monitoring
<b>GBV:</b>	Gender-Based Violence
<b>GF:</b>	Global Fund
<b>HAPCA:</b>	HIV and AIDS Prevention and Control Act
<b>HAT:</b>	HIV and AIDS Tribunal
<b>HIV:</b>	Human Immunodeficiency Virus
<b>IEC:</b>	Information, Education and Communication
<b>KARPR:</b>	Kenya AIDS Response Progress Report
<b>KASF:</b>	Kenya AIDS Strategic Framework
<b>KCM:</b>	Kenya Coordinating Mechanism
<b>KENEPOTE:</b>	Kenya Network for HIV Positive Teachers
<b>KICD:</b>	Kenya Institute for Curriculum Development
<b>KP:</b>	Key Population
<b>LPO:</b>	Local Purchase Order
<b>LSO:</b>	Local Service Order
<b>MDA:</b>	Ministries, Departments and Agencies
<b>MOE:</b>	Ministry of Education
<b>MSM:</b>	Male Sex Workers
<b>MTCT:</b>	Mother to Child Transmission
<b>NSDCC:</b>	National Syndemic Diseases Control Council
<b>PLHIV:</b>	People Living With HIV
<b>PMTCT:</b>	Prevention of Mother to Child Transmission
<b>PTA:</b>	Parent-Teacher Association
<b>PWD:</b>	Persons with Disabilities
<b>PWID:</b>	People who Inject Drugs
<b>RHCs:</b>	Regional HIV Coordinators
<b>SCAC:</b>	Sub-County AIDS Coordinator

**GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065  
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<b>SGBV:</b>	Sexual and Gender-Based Violence
<b>SRH:</b>	Sexual and Reproductive health
<b>STI:</b>	Sexually Transmitted Infection
<b>TB:</b>	Tuberculosis
<b>TSC:</b>	Teachers Service Commission
<b>TVET:</b>	Technical and Vocational Education and Training
<b>TWG:</b>	Technical Working Group
<b>UN:</b>	United Nations
<b>UNAIDS:</b>	Joint United Nations program on HIV and AIDS
<b>VMG:</b>	Vulnerable and Marginalized Group
<b>VMMC:</b>	Voluntary Medical Male Circumcision
<b>VPs:</b>	Vulnerable Population
<b>CBK</b>	Central Bank of Kenya
<b>ICPAK</b>	Institute of Certified Public Accountants of Kenya
<b>NT</b>	National Treasury
<b>PFM</b>	Public Finance Management.
<b>PSASB</b>	Public Sector Accounting Standards Board
<b>IPSAS</b>	International Public Sector Accounting Standards

## 2. Project Information and Overall Performance

### 2.1 Name and registered office

#### Name

The project's official name is KEN-H-TNT

#### Objective

The key objective of the project is to contribute to achieving Vision 2030 through Universal access to comprehensive HIV prevention, treatment, and care.

#### Address

The project headquarters offices are in Nairobi city, Kenya.

The address of its registered office is:

National Syndemic Diseases Control Council,  
Landmark Plaza (9<sup>th</sup> Floor), Argwings Kodhek Road  
P.O. Box 61307 - 00200, Nairobi, Kenya

The project also has offices/branches as follows:

REGION	COUNTIES	OFFICE PHYSICAL ADDRESS
REGION 1	Mombasa (Kilifi, Kwale Taita Taveta)	County HQs, Uhuru Na Kazi Bldg, 7th Floor, Mombasa
REGION 2	Garissa (Lamu, Tana River)	Regional Commissioner's Office, 1st Floor, Garissa.
REGION 3	Wajir (Mandera)	Wajir East MOH Office, County Referral Hospital, 3rd Room.
REGION 4	Machakos. (Kitui, Makueni)	County Commissioner's, Office, Machakos.
REGION 5	Nairobi (Kajiado, Kiambu)	Nyayo Hse, 4th Floor, Nairobi.
REGION 6	Isiolo (Marsabit)	Isiolo North CDF Office, 1st Floor, Isiolo.
REGION 7	Meru (Tharaka Nithi, Embu)	Regional Coordinator's Office. Ground Floor, Room 18, Embu.
REGION 8	Nakuru (Narok, Bomet, Kericho)	Regional Coordinator's Office, Block A, 1st Floor. Nakuru.
REGION 9	Kisii (Nyamira)	Ministry of Planning & Devolution. Kisii.
REGION 10	Homabay (Migori)	County Commission Office, Homabay.
REGION 11	Kisumu (Siaya)	Nyanza Regional HQs, 6th Floor, Room C.

**GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065  
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<b>REGION</b>	<b>COUNTIES</b>	<b>OFFICE PHYSICAL ADDRESS</b>
<b>REGION 12</b>	<b>Busia</b> (Bungoma)	<b>Department of Immigration Bldg, 1st Floor.</b>
<b>REGION 13</b>	<b>Kakamega</b> (Vihiga)	<b>Western Regional Commissioner's Office, 2nd Floor, Block B, Room 74, Kakamega.</b>
<b>REGION 14</b>	<b>Turkana</b>	<b>IEBC Offices Opposite, Huduma Centre Turkana.</b>
<b>REGION 15</b>	<b>Trans Nzoia</b> (West Pokot)	<b>County Commissioner's Bldg, 2nd Floor, Room 3, Trans Nzoia.</b>
<b>REGION 16</b>	<b>Uasin Gishu</b> (Baringo Elgeyo Marakwet, , Nandi)	<b>County Commissioner's Office, 2nd Floor, Room 210, Eldoret.</b>
<b>REGION 17</b>	<b>Nyeri</b> (Kirinyaga, Murang'a)	<b>County Commissioner's Bldg, Annex A Nyeri.</b>
<b>REGION 18</b>	<b>Nyandarua</b> (Laikipia , Samburu)	<b>Nyandarua Bldg, Nyahururu Post Office 1st Floor, Nyahururu.</b>

**Contacts:** The following are the project contacts

Telephone: (+254) 020 2896000

E-mail: [ceo@nsdcc.go.ke](mailto:ceo@nsdcc.go.ke)

Website: [www.nsdcc.go.ke](http://www.nsdcc.go.ke)

**Project information and overall performance (continued)**

**2.2 Project Information**

Project Start Date:	The project start date is July 1, 2021
Project End Date:	The project end date is June 30, 2024
Project Manager:	The project manager is Dr. Ruth Laibon-Masha.
Project Sponsor:	The project sponsor is the Global Fund AIDS, TB and Malaria (GFATM) through National Treasury.

**2.3 Project Overview**

Line Ministry/State Department of the project	The project is under the supervision of the Ministry of Health
Project number	2065
Strategic goals of the project	The strategic goal of the project is to contribute to universal health access to comprehensive HIV prevention, treatment and care in line with Vision 2030.
Summary of Project Strategies for achievement of strategic goals	The project management aims to achieve the goals through the following means: <ul style="list-style-type: none"> <li>(i) Reduce new HIV infections by 75%</li> <li>(ii) Reduce AIDS-related mortality by 50%</li> <li>(iii) Reduce HIV-related stigma and discrimination by 25%</li> <li>(iv) Increase domestic financing of the HIV response to 50%</li> <li>(v) Micro-eliminate viral hepatitis and reduce the incidence of sexually transmitted infections</li> </ul>
Other important background information about the project	The project is aligned with Kenya AIDS Strategic Framework (KASF) II 2020/21 – 2024/25 and the Constitution of Kenya (2010). The response to HIV is a priority for the national development agenda outlined under Vision 2030.

**GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR YEAR ENDED JUNE 30, 2024**

<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"> <li>(i) Prevention of new HIV infections through: <ul style="list-style-type: none"> <li>a. Adapting and scaling up effective interventions for impact using a combination prevention approach, and engagement of communities to create demand and advocate for HIV prevention.</li> <li>b. Improve access, efficiency and outcomes of prevention programmes through integration, collaboration and partnership, and</li> <li>c. Eliminating HIV mother-to-child transmission</li> </ul> </li> <li>(ii) Improving treatment, care and support through strengthening differentiated service delivery models, scaling up retention and support systems including psycho-social support, and improving TB screening and outcomes amongst people living with HIV.</li> <li>(iii) Contributing to the strengthening of resilient and sustainable systems for HIV and AIDS and health through investing in laboratory infrastructure, human resources for health, community systems, and the commodity management system.</li> <li>(iv) Expanding strategic information, research, and innovation through the implementation of population-based surveys and strengthening research capacity at all levels.</li> <li>(v) Ensuring a human rights-based approach to HIV through addressing the structural and social barriers to accessing fair and non-discriminatory treatment in the health and justice systems, and</li> <li>(vi) Strengthening communication and advocacy for HIV through social mobilization and targeted behaviour change communication.</li> </ul>
<p>Project duration</p>	<p>The project started on July 1, 2021, and ended on June 30, 2024</p>

**GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR YEAR ENDED JUNE 30, 2024**

**Project Information and Overall Performance (Continued)**

**2.4 Bankers**

The following are the bankers for the project:  
NCBA Bank Ltd NCBA House Branch,  
P.O. Box 44599-00100,  
Nairobi, Kenya.

**2.5 Independent Auditor**

The project is audited by:  
Auditor General  
Anniversary Towers, University Way,  
P.O. Box 30084 - GPO 00100  
Nairobi, Kenya

**GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR YEAR ENDED JUNE 30, 2024**

**2.6 Roles and Responsibilities**

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Dr. Ruth Laibon-Masha (PhD)	<b>Chief Executive Officer</b>
2.	Ms. Angella Langat	<b>Deputy Director, HIV Investments</b>
3.	CPA, CS, Kenneth O. Nyamolo	<b>Head, of Finance</b>
4.	CPA, Josphine K. Kaberia	<b>Head, Costing and Expenditure Analysis</b>
5.	CS Njeri Kimuri	<b>Head, Legal Services</b>
6.	Dr. Celestine Mugambi	<b>Head, Technical Support</b>
7.	Mr. Alex Kariuki	<b>Head, Management Information Systems</b>
8.	Mr. Edwin Chumo Kimutai	<b>Head, Performance Management</b>
9.	Mr. Gabriel Nkari	<b>Head, Internal Audit</b>
10.	Mr. Gregory Weere	<b>Head, HR &amp; Administration</b>
11.	Mr. Joshua Gitonga	<b>Head, Monitoring and Evaluation</b>
12.	Mr. Reuben T. Musundi	<b>Head, Stakeholder Coordination</b>
13.	Ms. Caroline Kinoti	<b>Head, County Support</b>
14.	Dr. Fridah Muinde	<b>Head, Research</b>
15.	Ms. Tabitha Areba	<b>Head, Communication</b>
16.	Dr. Murugi Micheni,	<b>Head, Policy and Strategy</b>
17.	Mr. Mutugi Mugambi	<b>Head, Procurement</b>

**GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR YEAR ENDED JUNE 30, 2024**

**2.7 Funding summary**

The Global Fund Project is for duration of 3 years from July 1, 2021 to June 30, 2024. The initial approved budget was USD 7,690,286 (Kshs 828,466,008). An additional budget of USD 3,714,007 (Kshs 401,856,995) was added to mitigate the impact of the Covid 19 pandemic on HIV and support health and community systems.

During the year, a total of USD 3,097,729 (KShs 324,907,572) was reprogrammed to procure health commodities as highlighted in the table below:

<b>NSDCC GLOBAL FUND GRANT</b>		
	<b>USD</b>	<b>KES</b>
Main Grant	7,690,286	828,466,008
Covid 19	3,714,007	401,856,995
<b>Total Grant amount</b>	<b>11,404,292</b>	<b>1,230,323,003</b>
<b>Reprogrammed amount</b>	<b>(3,097,729)</b>	<b>(324,907,572)</b>
<b>Net Grant amount</b>	<b>8,306,564</b>	<b>905,415,431</b>

Below is the funding summary:

**A. Source of Funds**

<b>Source of funds</b>	<b>Donor Commitment</b>		<b>Amount received to June 30, 2024</b>		<b>Undrawn balance to June 30, 2024</b>	
	<b>USD</b>	<b>Kshs</b>	<b>USD</b>	<b>Kshs</b>	<b>USD</b>	<b>Kshs</b>
<b>Grant</b>						
The Global Fund	8,306,564	905,415,431	8,306,564	905,415,431	-	-
<b>Total</b>	<b>8,306,564</b>	<b>905,415,431</b>	<b>8,306,564</b>	<b>905,415,431</b>	<b>-</b>	<b>-</b>

**GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR YEAR ENDED JUNE 30, 2024**

**B. Application of Funds**

Application of funds	Amount received to date – ( June 30, 2024)		Cumulative Amount paid to date – (June 30, 2024)		Unutilized balance to date (June 30, 2024)	
	USD	Kshs	USD	Kshs	USD	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
<b>(i) Grant</b>						
The Global Fund	8,306,564	905,415,431	8,229,744	903,412,933	76,819	2,002,498
<b>Total</b>	<b>8,306,564</b>	<b>905,415,431</b>	<b>8,229,744</b>	<b>903,412,933</b>	<b>76,819</b>	<b>2,002,498</b>

**Project information and overall performance (continued)**

**2.8 Summary of Overall Project Performance:**

**i. Budget performance against actual amounts for current year and for cumulative to-date**

The current cumulative budget performance for the grant stands at 100% based on funds available for the grant period to 30 June 2024.

**ii. Physical Progress Based on Outputs, Outcomes, and Impacts Since Project Commencement**

Kenya has committed to diagnose, treat, and achieve viral suppression for at least 95% of the 1,377,784 people living with HIV by 2025. Kenya AIDS Strategic Framework (KASF) II is aligned with the Vision 2030 agenda of ending AIDS as a public health threat by 2030. HIV estimates 2023 showed that the overall HIV prevalence was 3.7%, down from 4.3% in 2020 among adults aged 15-49. The burden is higher among females (5.3%) than males (2.6%) in 2022.

Over the years, Kenya has continued to scale up ART coverage in line with WHO recommendations and the country's universal health care agenda. Through the test and treat program, the number of people diagnosed with HIV and on the free-to-use life-saving antiretroviral treatment has increased from a coverage of 83% (1,199,101) in 2020 to 98.27% (1,294,339) at the end of 2023.

**iii. Annual absorption since project commencement**

	<b>EXPENSES</b>	<b>BUDGET</b>	<b>ABSORPTION</b>
Year 1	99,370,872	304,276,744	33%
Year 2	266,425,469	375,592,793	71%
Year 3	537,504,523	225,545,894	238%
Total	903,300,864	905,415,431	100%

Note:

Un-utilised funds from year 1 and year 2 of the grant were carried forward and utilised in year 3.

GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065  
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**Summary of key achievements**  
**Progress Summary Report (2021-2023 Trends)**

Indicator	Disaggregation	2021	2022	2023
PLHIV	Total	1,437,267	<b>1,377,784</b>	<b>1,378,457</b>
	Adults 15+	1,354,350	<b>1,307,331</b>	<b>1,307,024</b>
	Children (0-14)	82,917	<b>67,869</b>	<b>71,433</b>
Prevalence	Total (15-49)	4.0%	<b>3.7%</b>	<b>3.31%</b>
PMTCT Need		57,533	<b>51,764</b>	<b>51,382</b>
MTCT Rate		9.0%	<b>8.6%</b>	<b>7.28%</b>
PMTCT Coverage		91%	<b>90%</b>	<b>94.16%</b>
New HIV Infections	Total	34,540	<b>22,154</b>	<b>16,752</b>
	Adults 15+	29,380	<b>17,680</b>	<b>13,009</b>
	Children (0-14)	5,160	<b>4,474</b>	<b>3,743</b>
ART Coverage	Adults 15+	78%	<b>94%</b>	<b>98.27%</b>
	Children (0-14)	62%	<b>85%</b>	<b>73.22%</b>
AIDS related Deaths	Total	22,373	<b>18,473</b>	<b>20,480</b>
	Adults 15+	19,273	<b>16,169</b>	<b>17,872</b>
	Children (0-14)	3,100	<b>2,304</b>	<b>2,607</b>

Under this grant, NSDCC provided leadership in the following areas:

## **2.1 STRATEGIC OBJECTIVE 1: EFFECTIVELY COORDINATE THE DEVELOPMENT AND MONITOR THE IMPLEMENTATION OF POLICIES, STRATEGIES, AND GUIDELINES FOR HIV RESPONSE**

During the period under review with support from Global Fund NSDCC provided leadership in the development of policies, strategies, and guidelines to accelerate progress in reduction of new HIV infections as follows;

**2.1.1 Development and Implementation of County Acceleration Plans towards achievement of the National Objectives set out in the Kenya AIDS Strategic Framework II:** The Kenya AIDS Strategic Framework 2020/21 - 2024/25 (KASF II) guides the implementation of an evidence-based HIV response in the country. The framework is implemented under 9 thematic areas and through County AIDS Implementation Plans (CAIPs) which contextualize the response to the county level.

**2.1.1.1** During the period under review, over 600 technical experts in health, budget and planning from Garissa, Wajir, Mandera, Tana River, Kwale, Marsabit, Samburu, Laikipia, Isiolo, Nyeri, Meru, Kirinyaga, Murang'a, Kiambu, Kajiado, Nyandarua, Nakuru, Narok, Nyamira, Kisii, West Pokot, Trans Nzoia, Baringo, Elgeyo Marakwet, Nandi, Migori, Kericho, Uasin Gishu and Turkana counties were engaged to develop and implement county specific acceleration plans to address challenges identified during the mid-term review of this framework. County teams developed and adopted acceleration plans on key strategic areas including the elimination of the mother to child transmission of HIV, the Triple Threat and the integration of HIV response into Primary Healthcare.

**2.1.1.2** The NSDCC Further facilitated multisectoral County HIV Committee meetings in all 47 Counties to monitor and review progress on the implementation of the Kenya AIDS Strategic Framework and the CAIPS by enhancing the multisectoral HIV response between actors such as Implementing partners, CSOs, County and National Government. These committees comprise at least 20 members from all sectors involved in KASF II implementation. The committees meet quarterly for data review and program analysis and serve as high-level decision-making advisory forums.

### **2.1.1 Development of the Triple Threat Commitment Plan**

The NSDCC spearheaded the development of the Commitment Plan to End the Triple Threat of New HIV infections, mistimed pregnancies and sexual and gender-based violence cases among adolescents and young people. This plan outlines a comprehensive, evidence-based approach that advances the concept of a Whole-of-Government and Society Approach to expedite progress, and foster accountability. In the year under review, the council coordinated the development of the Triple threat Training Manual and Handbook to standardize public education information

packages and the training and capacity building of trainers and facilitators engaged in the “End the Triple Threat’ initiative at the community level.

- 2.1.2 **Development of the National HIV Prevention Acceleration Plan:** The NSDCC, with support from partners, developed and disseminated the National Multisectoral HIV prevention Acceleration plan 2023-2030 to provide guidance for accelerating the reduction of new HIV infections towards ending AIDS as a public health challenge by 2030. This plan recommends various financing mechanisms to increase domestic investment in HIV prevention and presents monitoring and evaluation indicators for tracking the progress of its implementation and impact.
- 2.1.3 **Development of the HIV & AIDS Tribunal Communication Strategy:** The NSDCC partnered with the tribunal to develop a comprehensive communication strategic plan to facilitate access to justice for people living with HIV. Stigma and discrimination against people living with HIV is a major deterrent for uptake of prevention services
- 2.1.4 **Revision of the Adolescent and Young People Plan:** The 2<sup>nd</sup> generation Adolescent and Young People Fast Track Plan was revised to adopt the Human Centered Design approach that puts young people at the center of the response. To further strengthen this initiative, the NSDCC coordinated 500 stakeholders to scale up the review of county Adolescents and Young People (AYP) programs and to develop county specific AYP Plans.
- 2.1.5 **Review of the Public Sector workplace policy to ensure non-discrimination:** During the period under review, the NSDCC led the revision of the Public Sector Workplace Policy in 47 counties to ensure that it complied with national laws and international guidelines, ensuring alignment and adherence with non-discrimination provisions for HIV and TB in all public sector workplaces to the Policy. The meetings brought together 62 stakeholders from the state and non-state. actors public sector organizations.
- 2.1.6 **HIV Inter Agency Coordinating Committee (ICC):** The Interagency Coordinating Committee was established at National level as an advisory organ. The NSDCC convened a total of 12 quarterly meetings with HIV stakeholders involved in the HIV response to oversee and facilitate planning, prioritization, implementation, and resource mobilization towards attainment of Kenya AIDS Strategic Framework objectives. The NSDCC further facilitated multisectoral County HIV Committee meetings in all 47 counties convening at least 20 members to monitor and review progress on the implementation of the Kenya AIDS Strategic Framework and the CAIPS by enhancing the multisectoral HIV

response between actors such as implementing partners, CSOs, County and National Government.

## **2.2 STRATEGIC OBJECTIVE 2: MOBILIZATION OF RESOURCES AND GRANTS TO IMPLEMENTING PARTNERS**

The HIV response in Kenya is largely dependent on donor funding with about 80% of the KES 25.4 billion required annually for procurement of essential prevention and treatment commodities being externally resourced. The funding landscape has changed significantly in the last decade, with a shift in priority and reduction in the resource envelope leaving the HIV response largely underfunded. To mitigate and correct this, the following programs were undertaken during the period under review:

**2.2.5 Forums with companies from the private sector to seek resources for the procurement and distribution of condoms and condom dispensers along major road corridors, hot spots, and recreational facilities:** New partnerships were formed between the NSDCC, Kenya Long Distance Truck Drivers Union (KLDTDU), Long Distance Drivers & Conductors Association (LoDDCA), and Highway Community Health Resource Centre (HCHRC). Long-distance truck drivers and bus drivers were co-opted as champions in the last mile condom distribution to their peers and clientele.

**2.2.6 County Engagement on Innovative Financing:** To address local development needs and enhance public service delivery county engagement in innovative financing is critical. Innovative financing mechanisms involve leveraging non-traditional funding sources and financial instruments to supplement limited public budgets. In this regard NSDCC Provided Technical Assistance to Turkana County to finalize the county's facility Improvement bill meant to boost revenue collection and utilization for Health and HIV Conducted capacity building for stakeholders on effective and efficient utilization of available resource, in order realize value for money.



*Turkana County Engagement forum on innovative financing*

**2.2.7 Oversight of the National Global Fund 7<sup>th</sup> Grant Cycle:** The Global Fund to Fight AIDS, Tuberculosis, and Malaria is major partner that provides funding for Kenya's Strategic Health Programs including for HIV, TB and Malaria. These funds are availed through a yearlong process that involves grant and proposal writing. Kenya successfully submitted the Grant Cycle 7 (GC7) proposal Grant amounting to USD 407,989,068.35 on 24<sup>th</sup> June 2024 for the period July 2024- June 2027. Of the total grant, the HIV Grant is USD 232,580,654.00, the TB Grant is USD.67,785,528.93, the Malaria Grant is USD.72,934,683.45 and the Cross Cutting RSSH Grant USD 34,688,201.97. The grants will be implemented through The National Treasury (TNT) as the State Principal Recipient (PRI) implementing HIV, TB, Malaria and Cross Cutting RSSH grants; the Kenya Red Cross Society (KRCS) implementing the Non-State HIV grant and AMREF Health Africa implementing the Non-State TB, Malaria and Cross Cutting RSSH and Grants. The country has subsequently commenced implementation of the grants with effect from 1st July 2024.



*Dignitaries gather at the Kenya Medical Supplies Authority in Nairobi for the signing of the National Global Fund 7th Grant Cycle. The event marks a significant milestone in healthcare funding and collaboration.*

### **2.3 STRATEGIC OBJECTIVE 3: TO PROVIDE TECHNICAL SUPPORT AND CAPACITY BUILDING FOR EFFECTIVE SECTORAL PROGRAMMES FOR HIV RESPONSE**

Kenya has for the last 20 years invested in a multi-sectoral approach to respond to HIV. The sectoral programming approach requires partnerships and strengthening of capacities and emphasizes the active involvement of all sectors of the economy in addressing the causes and impact of HIV and AIDS. During the period under review, the NSDCC implemented the following activities under this strategic Objective.

**2.3.1 Engagement of Religious Leaders in promoting the health and well-being of Men and Boys:**



*Religious leaders during the launch of the Action Framework to promote the health and wellbeing of men and boys*

The NSDCC partnered with the Office of the Spouse of the Deputy President to convene approximately 3500 clergy leaders from Meru, Tharaka Nithi, Embu, Kirinyaga, Muranga, Nyeri, Narok, Nairobi, Kiambu, Kajjado, Machakos, Kwale, Kilifi, Tana River, Mombasa, Lamu, Taita Taveta counties to address the dual national concerns of HIV and drug use among men and boys. These dialogues with religious leaders focused on establishing networks of mentors and role models, leveraging faith leaders to overcome cultural barriers to health services, building capacity to address negative masculinity, training leaders to support those with drug issues, mentoring boys and young men, and addressing policy and legal barriers perpetuating inequalities for boys and men.



*Launch of the Action Framework for ending AIDS, TB and promoting access to prevention and treatment services for Sexually Transmitted Infections, drugs, alcohol and substance abuse disorders 2024 - 2030*

### **2.3.1 Religious leaders' training on adolescents' sexual reproductive health, HIV, triple threat and incest:**

Learners living with HIV face challenges including adjustment to the school new environment, negative peer pressure, early sexual debut, and drug use that may negatively impact their health and wellbeing. The NSDCC, in partnership with the National Association of College and University Christian Chaplains (NAUCC) capacity built 65 school chaplains' to effectively support learners and other persons living with HIV.

### **2.3.2 Training of Teachers, Lecturers, Matrons, Chaplains and COVID-19 Committee Members on COVID-19 Preparedness and Management:**

A key tenet of the response to the COVID-19 pandemic was the strengthening the capacity of school communities to mitigate disruptions in the Education Sector. Even so, vaccine hesitancy remained a significant barrier among key gatekeepers including teachers and school matrons. To address these and other gaps, 6,814 Teacher Training College tutors and trainees were trained on pandemic preparedness, vaccine acceptance and managing post-COVID-19 issues. Additionally, more than 400 non-teaching staff and 78 Kenya Network of Positive Teachers (KENEPOTE) teachers received training on HIV to reduce stigma and support HIV prevention and treatment adherence in schools. These efforts also integrated sensitization on ending the Triple Threat of adolescents

and young people, contributing directly to preventing new HIV infections, reducing AIDS-related deaths, and combating stigma and discrimination.

**2.3.3 Facilitation of the Maisha Youth Movement.** The NSDCC spearheads the Maisha youth movement to increase the meaningful engagement of Adolescents and Young People in the country's HIV Response.

**2.3.8.1** Using this platform, the NSDCC reached approximately 100, 000 young people across the country and sensitized them on the triple threat, menstrual health, and on socio-economic employment; including through the Ajira Digital Program and TIKO- a partner implementing Sexual Reproductive Health (SRH) services for young people, and a **Digital Health Marketing Webinar** conducted by University of Surrey Business School, UK, which reached 300 young people, including Maisha Youth chapters and other youth networks across Kenya.

**2.3.8.2** This movement was strengthened through identification and training of peer educators, including 30 adolescents and young people from Chuka University were identified and trained as peer educators and the establishment of a Maisha Youth Chapter in Turkana County.



*Adolescents and young people from Turkana County during the Advocacy Training to operationalize and institutionalize the Turkana County Maisha Youth Chapter*

**2.3.8.3**

The NSDCC, in partnership with the Meru County Government, chose the Color Festival as a pre-World AIDS Day activity to effectively engage adolescents and young adults. During the event, over 800 participants received HIV prevention, testing, and treatment messages and services. Health services were integrated into the event to promote health-seeking behavior and raise awareness on condom use, HIV prevention, Sexual Reproductive Health and Rights, and addressing the Triple Threat in Kenya.

**2.3.8.4** Through this movement, approximately 160 Health students from Mount Kenya University were sensitized on Sexual Reproductive Health (SRH) including HIV, sexually transmitted infections, data dissemination and utilization and the role of young people in HIV prevention.

**2.3.4 Development of a Training manual for the Kenya Prison Service.** The NSDCC in collaboration with Kenya Prison Service and the Kenya Police Service with other stakeholders (60) from state and non-state actors reviewed the training manual on HIV, TB, and Harm Reduction for the Kenya Prison Service. This review included the latest data and best practices on HIV, TB, and harm reduction, strategies for addressing the specific needs of incarcerated populations. The integrated curriculum has been finalized and adopted by the targeted government agencies above.

**2.3.5 Facilitation of Clinics to Sensitize on Human Rights and Legal Aid:** 110 participants from various Kenyan counties, including community members living with or at risk of HIV, received human rights sensitization and legal aid advice. Led by legal experts from the HIV & AIDS Tribunal, Next Gen lawyers, KELIN, County AIDS Coordinators, GBV focal point persons, UNAIDS, and NSDCC, discussions focused on addressing human rights violations in HIV contexts and enhancing access to justice for vulnerable populations. Key topics included succession cases for vulnerable community members, the rights of adolescents and young people born with HIV regarding state negligence, insurance challenges for people living with HIV (including testing requirements and premium implications), and the provisions of the HIV & AIDS Prevention and Control Act (covering informed consent, privacy, confidentiality, public education, and disclosure requirements).



*Human rights sensitization and legal aid clinic in West Pokot*

**2.3.6 Promotion of Voluntary Medical Male Circumcision.** Demand creation activities to promote uptake of voluntary medical male circumcision (VMMC) were implemented in Kisumu, Siaya, Homa Bay, Migori, Turkana, Busia, and Nairobi Counties. The program reached over 60,000 clients with information on the VMMC package, resulting in approximately over 15, 000 circumcisions performed. Furthermore, 200 community health promoters were trained as VMMC champions while support supervision was provided to 14 sites providing technical support.

**2.3.7 Provision of HIV Prevention and Testing Services to Vulnerable and Marginalized Communities.** Over 2,260 members of the Vulnerable and marginalized communities received HIV prevention services in 4 counties (Kwale, Kilifi, Tharaka Nithi, West Pokot) including Condom distribution, HIV testing, and screening for non-communicable diseases was conducted.



*Sensitizing marginalized communities on HIV & AIDS in Marsabit County*

#### **2.4 STRATEGIC OBJECTIVE 4: TO STRENGTHEN AND MANAGE A ROBUST AND COHERENT NATIONAL INFORMATION SYSTEM FOR HIV AND SEXUALLY TRANSMITTED INFECTIONS**

Accurate and timely data play a critical role in support of coordination efforts, informed programmatic decision-making, and policy formulation. The NSDCC has invested in infrastructural development to manage strategic information on HIV and sexually transmitted infections. During the period under review, NSDCC strengthened data reporting and collating systems by training key stakeholders and enhancing digital spaces through:

**2.4.1 The 7th Maisha Conference:** The biennial Maisha Conference provides a forum for scientists, communities, and stakeholders to exchange insights and exemplary approaches in addressing HIV and Sexually Transmitted Infections. The 7th Edition of the Maisha Conference with the theme “Ending Epidemics:

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Leadership, People, Science and Partnerships” brought together a diverse group of approximately 1,000 delegates to deliberate on key issues such as addressing the needs of the various population subgroups infected and affected by HIV, such as the legal environment challenges affecting service delivery, documentation of best practices and enhanced collaboration towards data use.



*Prof. Ruth Nduati, School of Medicine, College of Health Sciences, the University of Nairobi (right) receives an award from Mr. Harry Kimtai, Principal Secretary, State Department for Medical Services during the 2023 Maisha Conference in Mombasa.*

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*Mr. Harry Kimtai, Principal Secretary, of the State Department for Medical Services at the Ministry of Health presents an award of excellence to Mr. Nelson Otwoma, CEO, of the National Empowerment Network of People Living with HIV and AIDS in Kenya during the 2023 Maisha Conference.*



*Participants in the plenary session during the Maisha Conference 2023*

**2.4.2 Conduct of a Knowledge and Attitude Assessment of Police and Prisons services on key Human Rights and Gender issues influencing the response to TB and HIV:**

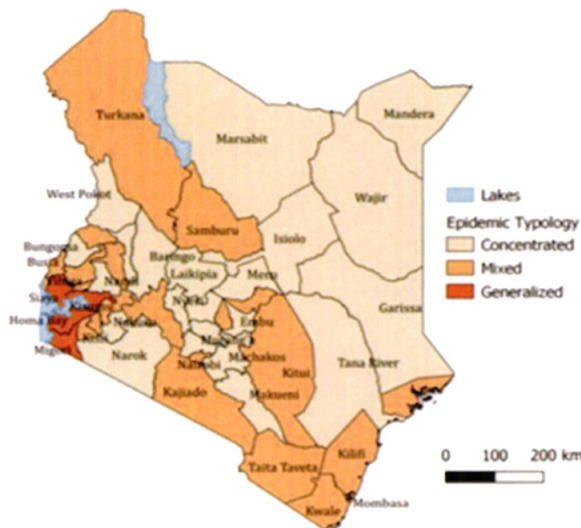
Prison populations are identified as a key priority group due to the vulnerabilities associated with certain behaviors, detention and custody, and conflict with the law. In this regard, the NSDCC conducted an assessment among the Police and Prisons services with the aim of determining the knowledge and attitude levels of police and prison services on key Human Rights and Gender issues related to TB and HIV. The objective was to identify the existing knowledge gaps, subsequently informing programming for the prison populations and the disciplined forces. The findings and the report of the assessment are available to inform HIV programming in the Police and Prison Services.

**2.4.3 Conduct of a Comprehensive HIV Community Rights and Gender Assessment:**

In line with the Global AIDS Strategy 2021-2026 (End Inequalities; End AIDS) which aims to reduce inequalities that drive the AIDS epidemic, the Council with support from UNAIDS undertook the germinal HIV community rights and gender assessment in the country. This assessment provided objective data on gender inequality. The findings will shape Kenya's HIV

epidemic, allowing for a gender-transformative, equitable and rights-based approach to the HIV response.

**2.4.4 Development of the Non-Communicable Disease (NCD) Estimates among People Living with HIV:** Estimates of the prevalence of NCDs including Diabetes, Hypertension, Depression, Cancer and Mental health in the general population and among the people living with HIV were generated to inform development and implementation of responsive interventions, policies, and healthcare strategies. The national epidemiological profile developed would also inform decision-making based on economic implications.



*HIV Epidemic Typology per County*

**2.4.5. HIV Epidemic Appraisal:** The new Global AIDS Strategy (2021–2026) seeks to reduce the inequalities that drive the AIDS epidemic towards ending the epidemic as a public health threat by 2030. The HIV epidemic in Kenya displays great disparity among populations, geographies and gender. In this regard, the NSDCC, in conjunction with other stakeholders and respective county health teams, conducted a county-level appraisal to properly profile the epidemic and allow for efficient monitoring and surveillance.

The appraisal provided valuable insights for public health authorities, policymakers, and healthcare professionals to develop targeted interventions and strategies to manage and contain the disease within the affected population and County.

**2.4.6 The Partner Reporting System (PRS):** The council in collaboration with community stakeholders designed and developed the Partner Reporting System to streamline data collection and reporting processes for communities and implementing partners by integrating multiple community reporting systems into one platform. This strategy aimed at accommodating standardized indicators in addition to providing a user-friendly interface for data input and reporting. The council also developed the attendant implementation manual and built the capacity of stakeholders on navigating the system.

**The 2024 Sub-National HIV Estimates:** the NSDCC convened 1,955 participants from the county and sub county health management teams, HIV implementing partners, key national and county government departments, youth, and women leaders from 20 counties to build consensus and cascade the 2024 sub-national HIV estimates.

**2.4.7 The Kenya Modes of Transmission Report 2023:** In the current global financial climate, it is more important than ever that effective resource allocation for the control of HIV is based on informed, strategic decision-making. To inform planning, programming, and resource allocation, NSDCC with partners through the SIRI TWG developed the Kenya Modes of Transmission Report 2023 that modeled new sources of HIV infections among populations and geographies providing critical information on the Implementation and Funding of HIV prevention programs.

## **2.5 STRATEGIC OBJECTIVE 5: PUBLIC EDUCATION, COMMUNICATION, AND ADVOCACY FOR THE HIV RESPONSE**

This strategic objective targets leveraging public education, communication, and advocacy to enhance service demand and behavior change. During the period under review, the following progress was achieved.

**2.5.1 Demand Creation for Condom Programming:** Despite concerted efforts to promote condom use for HIV Prevention, condom use in Kenya remains low at 14.6 condoms per man per year, far below the global target of 40; largely attributed to inconsistent supply. To mitigate this, during the review period, 214 condom dispensers were installed, and 3,844,722 male condoms distributed in non-health settings such as universities, Huduma Centers, Boda Boda sheds, and lodgings. Further, the NSDCC has mobilized the private sector to help bridge the procurement gap.

**2.5.2 Harm Reduction Multi-Sectoral Stakeholders Meeting:** The NSDCC convened the inaugural multi-sectoral stakeholders meeting to improve coordination of harm reduction efforts in the country. Participants included the United Nations Office on Drugs and Crime (UNODC), Kenya Red Cross (KRCS), the National Authority for the Campaign Against Alcohol and Drug Abuse (NACADA), National Syndemic Diseases Control Council (NSDCC), county officials, civil society organizations (CSOs), and Key Population (KP) representatives. Discussions focused on social reintegration, civil registration, and enrollment of the People Who Inject Drugs (PWID) to help them acquire legal documents. A key outcome was the establishment of a committee to facilitate civil registration for PWIDs, enabling them to obtain birth certificates, identification cards (IDs), and NHIF membership.

### 2.5.3 Experiential Learning Visits on the Harm Reduction Program

**2.5.3.1 Engagement with members of the health parliamentary committee:** An experiential learning visit to a site for People who Inject Drugs, a government rehabilitation and Methadone Assisted Therapy clinic was organized for members of the health parliamentary committee to leverage their influence in legislative and policy-making systems and enhance their understanding of HIV programming in Kenya. This resulted in a commitment to support progressive harm reduction laws and policies, assurance to facilitate civil registration of People Who Use Drugs (PWUDs) for essential legal documents such as birth certificates, identification cards and National Health Insurance Fund membership, and support for integrating People Who Inject Drugs into the broader community.



*The NSDCC and NACADA hosted The National Assembly Committee during a visit to a drug den in Miritini, Mombasa.*

**2.5.1.1 Structured Media Engagements (TV and Radio Townhalls):** Structured Media Engagements provide a platform to sensitize community leaders, stakeholders in the HIV response and the public on HIV prevention, treatment, universal health coverage and ending the triple threat of new HIV infections, unintended pregnancies and sexual and gender-based violence. Cumulatively, over 50.4 million people were reached through sustained media campaigns that utilized diverse modalities including:

- Eleven (11) town hall meetings were aired on Citizen TV and TV 47
- Radio town hall meetings on Milele FM, West FM, Radio Mchungaji, Watchman FM, and Radio Ashe.
- A month-long campaign in partnership with KISS FM on HIV prevention among young people, with a focus on PrEP and condom use

**2.5.1.2 Tailored Media Engagements:** Training media personnel for reporting on the HIV response is essential to ensure accurate, sensitive, and impactful coverage. Quarterly media roundtable cafes were held with 100 science and health

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journalists, focusing on emerging public health challenges, particularly COVID-19 and HIV. Over 100 journalists, including from the HIV and AIDS Coalition Network, from Mombasa, Machakos, Kisumu, and Meru Counties were sensitized on the HIV and AIDS situation in Kenya and trained on story mining from community experiences. Two hundred and eighty-three (283) stories were published: 137 on radio, 62 on TV, and 84 in print media.



*NSDCC sensitized journalists on the HIV and AIDS situation in Kenya and story mining.*

**2.5.2 Integration of HIV and COVID 19 Messaging:** 98 county leaders including 37 County Executive Committee members, 43 County Directors of Health, and 18 Regional HIV Coordinators, and approximately 200 stakeholders from Baringo, Kisii, Nandi, Nyamira, Elgeyo Marakwet, Narok, Nakuru, and Trans-Nzoia Counties were sensitized on response plans for humanitarian emergencies, particularly in the context of the COVID-19 pandemic.

**2.5.3**

The NSDCC mobilized various stakeholders to commemorate the **International Condom Day** to improve visibility for the Condom Program. The national event was held at the Mathare Youth Sports Association Grounds during which over 1.5 million people were reached with health information and services: including HIV testing, condom distribution, TB screening, provision of mental health services and distribution of menstrual hygiene products.



*Adolescents and Young People during the 2024 International Condom Day.*

**2.5.3.1** A robust social media campaign for World AIDS Day 2023 and ICD 2024 utilized influencers to post messages and photos on various social media platforms-making the events top trending topics. The World AIDS Day campaign, using hashtags #WorldAIDSDay2023 and #LetCommunitiesLead, reached 440,324 people with 79 contributors, achieving an 83.7 sentiment score and trending as the number one topic in Kenya. Leveraging hashtags including #InternationalCondomDay and #SaferisSexy, the campaign reached 1,161,274 people, recorded 3,156,230 impressions, and had an 89.77% sentiment score, making #InternationalCondomDay the third trending topic on Twitter.

**2.5.3.2** On **International Women's Day**, 2,700 people in Kitui, Makueni, and Machakos Counties were sensitized on HIV and the elimination of mother-to-child transmission of HIV. In Makueni County, leadership from 181 facilities received training on sexual and gender-based violence management.

**2.5.4 Sensitization of Community Gatekeepers and Opinion Leaders on Ending New HIV infections, Adolescent Pregnancies and Sexual & Gender Based Violence (Triple threat) in the 47 Counties:** The Triple Threat Initiative addresses HIV prevention, adolescent pregnancies, and sexual and gender-based violence among 10-19-year-olds, leveraging government and community leaders to accelerate progress in Kenya.

**2.5.4.1** During this period, the NSDCC reached over 300,000 National Government Administrative Officers, Community Health Promoters, and other community gatekeepers across all 47 counties, providing health education on ending the Triple Threat. Additionally, members of Community Forest Associations in Meru, Kwale, Kericho, Elgeyo Marakwet, Samburu, and Nyeri counties were engaged. A total of 961 Triple Threat Trainers of Trainers were trained in Kitui, Makueni, Machakos, Kwale, Mombasa, Taita Taveta, Homabay, Busia, Nyeri, Murang'a, Kirinyaga, Baringo, Elgeyo Marakwet, and Nandi counties. Furthermore, 5,200 community members participated in the public review of the regulations for the Social Health Insurance Act, 2023, and the Draft Regulatory Impact Statement.

**2.5.4.2** The Women Leaders' Summit brought together over 300 women leaders to commit to ending the Triple Threat. During these gatherings, more than 10,000 condoms were distributed, 2,000 girls received the HPV vaccine, and over 2,000 people received treatment for various ailments at a medical camp.



*Women Leadership Summit in Homabay*



*Women Leadership Summit in Bungoma*

**2.5.5 Multisectoral stakeholders' forums/meetings with the Beach Management Units (BMUs) and interpersonal engagement with fisherfolk communities:**

A total of 227 leaders from the fisherfolk community, including Beach Management Unit (BMU) members, along with 160 people with disabilities (PWD) across the counties of Mombasa, Kwale, Kilifi, and Marsabit, were sensitized on HIV prevention, non-communicable diseases (NCDs), and the triple threat of new HIV infections, adolescent pregnancies, and sexual and gender-based violence. Most of these leaders were also screened for HIV and NCDs, while those in Marsabit County received training on boat and fishing licensing through the eCitizen platform.

**2.5.6 Development and Dissemination of Documentaries on Aging with HIV:**

Twenty people aging with HIV in Kenya were interviewed on their experiences during the COVID-19 pandemic, with a focus on stigma and discrimination, treatment and care, human rights, HIV and comorbidities, gender dynamics in aging with HIV, as well as leadership and success. From these interviews, nineteen short videos, one long documentary, five articles and seven podcasts were developed. Approximately 3 million people were reached through both national main television channels and NSDCC social media platforms.



*Development of documentaries on aging with HIV. Peter Musau, 72, outside his home in Kiseuni, Kitui County and Emily Kitonga, 50, tending to her garden outside her home in Tana River.*

**iv) Summary of implementation challenges and recommended next steps.**

	<b>Challenge</b>	<b>Mitigation measure</b>
1.	<b>Delays in Fund Disbursement:</b> There was often a significant delay between the requisition and the actual receipt of funds from the National treasury via the Ministry of Health, impacting the timely implementation of activities	Fast track disbursements from the MOH and Treasury
2.	<b>Delayed Approval of C19RM Grant:</b> The approval for the reprogramming of the COVID-19 Response Mechanism (C19RM) was delayed until December 2022, which slowed down related program activities.	Fast track approval process.

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	<b>Challenge</b>	<b>Mitigation measure</b>
3.	<b>Reprogramming Delays:</b> Several requests to reprogramme activity budgets during implementation took time to be approved. For example, the reprogramming of C19RM activities was not approved until December 2022, causing further delays.	Fast track reprogrammed activities with the principal recipient and the country team.
4.	<b>Leadership Transition at National and County Levels:</b> The transition of leadership at both national and county levels required time to sensitize the new leadership, which impacted the continuity and pace of implementation.	Continued sensitization of leaders at National and County levels.

**2.9 Summary of Project Compliance:**

The NSDCC Global Fund project complied with all applicable Global Fund and Kenya Government regulations.

### **3. Statement of Performance against project pre-determined objectives**

#### **Introduction**

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 agreement are to:

- a. Reduce new HIV infections by 75%
- b. Reduce AIDS-related mortality by 50%
- c. Reduce HIV-related stigma and discrimination by 25%
- d. Increase domestic financing of the HIV response to 50%
- e. Micro-eliminate viral hepatitis and reduce the incidence of sexually transmitted infections.

**Progress on attainment of strategic development objectives**

Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
<p><b>Coordination of stakeholders</b></p>	<p>To strengthen the coordination and accountability framework for partners and stakeholders in response to HIV and other syndemic diseases</p>	<p>Number of strategies revised based on programme science policy briefs.</p>	<p>National and County Level Stakeholders consultation meetings.</p> <p>HIV Prevention Survey - Community Engagements and dialogue meetings held to understand HIV prevention perception, gaps and needs.</p>	<p>Three (3) National Strategic Policy documents developed:</p> <ul style="list-style-type: none"> <li>- <b>HIV prevention plan 2023–2030</b> guides designing Kenya's HIV prevention response.</li> <li>- <b>Commitment plan to end the Triple Threat 2023-2030</b> (The National Syndemic Diseases Control Council (NSDCC) and National Council for Population and Development (NCPD) have partnered with National Government Administration Officers (NGAO), other government entities, and implementing partners to develop and implement strategies for eliminating the triple threat; sexual gender-based violence, pregnancies and HIV among adolescents and young people)</li> </ul>

Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
				<p>- <b>Promoting the health and well-being of Men and Boys) Framework</b> - aims to transform the response to HIV and other syndemics among men and boys, grounded in comprehensive policies that emphasize gender inclusion in health and development.</p>
			<p>Review of county Adolescents and Young People (AYP) programs and develop county AYP Plans</p>	<p>37 counties in collaboration with stakeholders developed County specific HIV Adolescents and Young People action plans aimed at addressing the specific needs and challenges of adolescents, enhancing their health, well-being, and development through targeted programs and initiatives.</p>

Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
		Number of National and County coordination committees operationalized	Quarterly MCC Meetings Held	<p>The NSDCC facilitated multisectoral County Committee meetings targeting a total of 20 stakeholders in all 47 Counties as part of increased coordination and collaboration among stakeholders.</p> <p>47 Comprehensive action plans on key HIV response initiatives customized as per the HIV prevention plan were developed and implemented at County level.</p>

Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
			Quarterly ICC Meetings Held	Mobilization of multisectoral Stakeholders through the HIV Inter Agency Coordinating Committee (ICC) 1. <b>Coordination of Resource Mobilization Strategies and Activities to Implement the Kenya AIDS Strategic Framework (KASF)</b> Provided guidance to the Global Fund HIV proposal writing team for the period 2024/25-2026/27. 2. <b>Fast Tracking of HIV Grants Funds Absorption and Alignment to the KASF</b> Provided guidance on accelerating the performance of some of the reportable indicators that have been underperforming, such as PMTCT and VMMC. Ensured a steady flow of HIV commodities, such as HIV test kits and condoms, to address the low uptake of HIV services.



Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
				<p>This included involving all relevant stakeholders in the decision-making process and providing them with information on the grant. Participated and provided guidance in the PEPFAR Midterm Country and Regional Operational Plan - COP 2023.</p> <p><b>3. Guidance and Recommendations on the Implementation of Global Fund Activities</b></p> <p>Coordination of activities between state and non-state actors.</p> <p><b>4. Evaluating the Performance of the Grants and the Principal Recipients</b></p> <p>Advised on appropriate actions to address bottlenecks based on the evaluation of the performance of the grants and the principal recipients.</p> <p><b>5. Technical Assistance to</b></p>

Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
				<p><b>Counties</b>                      Built capacity of all forty-seven (47) counties, in convening of the county multisectoral HIV forums. 11 counties have attended the National HIV ICC forums to share their unique experiences with the members.</p> <p><b>6. Advisory and Formation of the Technical Review Committee</b>                      Formed a technical review committee to evaluate the Kenya Red Cross sub-recipients for the GC7 implementation.</p>



Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
			NSDCC coordinated stakeholders who included academia, actuaries and MoH technical staff towards the finalization of the HIV Financing and Unit cost factsheet.	Development of HIV financing and unit cost factsheet. The fact sheet contains secondary data on various HIV interventions used in generating scalable country HIV unit costs.
		Undertake annual reviews of strategies and plan	Mid-term review of Strategic Framework and County Plans undertaken	1. Development of the KASF II MTR Report <a href="https://nsdcc.go.ke/download/kenya-aids-strategic-framework-ii/">https://nsdcc.go.ke/download/kenya-aids-strategic-framework-ii/</a>  2. The Mid-term report was utilized as a support document to mobilize grants under the Global Fund for HIV, TB and

Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
				Malaria grant for the period July 2024 to June 2027.
<b>Public Education and Advocacy</b>	To enhance public education, communication, and advocacy on HIV and Syndemic Diseases	Increased public perception, visibility, and engagement of NSDCC.	Structured media engagements -TV and Radio townhalls	Approximately 10.6 million people were reached with HIV information
			Quarterly media round table cafes with science and health journalists and reporters on emerging public health challenges with focus on COVID 19 and HIV	200 journalists from Mombasa, Machakos, Kisumu and Meru were sensitized on emerging public health challenges with focus on COVID-19 and HIV, the HIV and AIDS situation in Kenya and story mining from the community through lived experience.  A total of 283 stories were published – 137 in radio, 62 in TV and 84 in print media. Leveraging the Maisha Conference, 25 news stories were published in print.

Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
			Development and dissemination of documentaries on aging with HIV	15 short videos disseminated via Citizen TV, while the rest of the content was shared out via NSDCC social media platforms. 3,000,000 People reached with information
			Condom Access and Distribution	213 Condom dispensers were installed in non-health settings 2,262,655 Condoms were distributed in non-health settings
			Peer-to-Peer Engagement-Digital Health Marketing Webinar	300 Young People capacity built on Maisha Chapters
			Peer-to-Peer Engagement-Colourful Festival	800 Adolescents and young people were reached with messages during Pre-WAD
			Training of teachers, lecturers, matrons,	6,814 out of 1,100 Teacher training college tutors and trainees were capacity built on COVID -19 Preparedness

Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
			<p>chaplains and Covid 19 committee members on COVID-19 preparedness and management</p>	
			<p>Sensitization of county directors of education, head teachers' reps, Ministry of Education quality assurance officers and TSC on HIV and TB-related stigma and discrimination</p>	<p>501 out of 600 County Directors of Education, County TSC Directors, County Quality Assurance Officers, KEPSHA, KESSA, KPSA &amp; Sub-County Directors of Education sensitized on the basic facts on TB and HIV</p>



Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
			Sensitization of Community Gatekeepers and Opinion Leaders on Ending New HIV infections, Adolescent Pregnancies and Sexual & Gender Based Violence (Triple threat) in the 47 Counties	Over 105,641 National Government Administrative Officers, Community Health Promoters and other community gatekeepers across the 47 Counties with health education on ending the Triple Threat 84,737 Community gatekeepers, opinion leaders and adolescent girls with triple threat information pre and during World AIDS Day commemoration across all the 47 Counties Conducted triple threat sensitization forums for 20,904 community gatekeepers and opinion leaders including community forest association members in Meru, Kwale, Kericho, Elgeyo Marakwet, Samburu, and Nyeri

Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
			High level advocacy as part of Commemoration of International Women Day	The Ministry of Health and the County Government of Bungoma organized a Women Leaders' Summit bringing together over 300 women leaders to deliberate and commit on ending the Triple Threat. At these meetings, over 10,000 condoms were distributed 2,000 girls received the HPV vaccine and over 2,000 people treated for various ailments during the medical camp
		Increased demand for VMMC	Multi sectoral engagement-engagement of community leaders, cultural, religious leaders to support the uptake for	<p>Over 30,000 target clients were reached with Information for VMMC Package</p> <p>15,789 Men/Youths Referred for VMMC</p> <p>5,876 men circumcised after referral</p> <p>200 Community health promoters have been trained as VMMC Champions.</p>



Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
			Voluntary Medical Male Circumcision (VMMC) in 5 high burden counties (Kisumu, Siaya, Homabay, Migori, Turkana, Busia and Nairobi)	
		Number of community gatekeepers and opinion leaders reached	Sensitization of community gatekeepers and opinion leaders on elimination of the triple threat.	Activity was implemented in 17 Counties.(Vihiga, Uasin Gishu, Nandi, Nakuru, Bomet, Kericho, Narok, Elgeyo Marakwet, Kirinyaga, Nyeri, Laikipia, Nyandarua, Bungoma, Samburu and Makueni, Wajir and Uasin Gishu) More than 10,500 community gatekeepers and opinion leaders were reached with information on ending the triple

Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
				threat. 5200 community members amongst them also engaging in public participation of the Draft Regulations for the Social Health Insurance Act, 2023 and the Draft Regulatory Impact Statement.
		Number of geographies/sub populations prioritized in HIV Prevention interventions	Engagement of vulnerable populations	A total of 227 leaders of the fisherfolk community including the beach management unit (BMU) members and 160 people with disabilities (PWD) in the 4 counties of Mombasa, Kwale, Kilifi and Marsabit counties were sensitized on HIV prevention, non-communicable diseases and ending the triple threat of New HIV Infections, adolescent pregnancies and sexual and gender-based violence.



Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
		Number reached with HIV Prevention services integrated across HIV programmes, health programmes and other non-health programmes	Interpersonal engagement of fishfolk.	More than 140 BMU members and 63 PWDs were tested for HIV while over 150 Fisherfolks/Beach Management Unit leaders and 120 PWDs were screened for NCDs. 51 fisherfolk members were sensitized on boat and fishing licensing through the eCitizen in Marsabit County.
<b>Technical Support and Capacity Building</b>	To provide technical support and capacity building for effective sectoral programmes for HIV and Syndemic Diseases response	Number of Sectoral/Community engagements on Mainstreaming HIV prevention	Religious leaders' engagement in addressing HIV and drug use among men and boys	Sensitization of 1,000 clergy leaders from Nairobi, Kiambu, Kajiado, and Machakos counties.
			Commemoration of International Condom Day	Reached over 1.5 million people with health information and services that included HIV testing, condom distribution, TB screening, provision of mental

Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
				health services and distribution of menstrual hygiene products.
			Peer to peer engagement	Sensitized approximately 70,000 young people across the country on the triple threat, menstrual health, and Ajira digital program as captured within the County AYP Plans - - Approximately 4,000 Adolescent Girls and Young Women (AGWY) received the adolescent package of care. - Over 1,500 youth received mentorship and were enrolled in Operation Triple Zero (OTZ) clubs.
			Community Outreach and Education on Sexual Reproductive Health	Reached over 12,000 people including students and their caregivers with Sexual Reproductive Health & Triple Threat education. Distribution of over 1M Condoms and HIV testing for over 10,000 individuals.

Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
			Religious leaders' training on adolescents' sexual reproductive health, HIV, triple threat and incest.	Joint training with the National Association of College and University Christian Chaplains (NAUCC) with 65 Chaplains and Adolescents & Young People (AYP) from Makueni, Kajiado, Meru, Narok, and Nakuru.
<b>Strategic Information, Research and Innovations (SIRI)</b>	To strengthen and manage a robust and coherent National Information System for HIV and other syndemic diseases	Assess progress and hold counties and implementing partners to account on progress made towards KASF and global targets for the HIV response and other diseases that occur in	Stakeholder engagement to; - Generate 2024 HIV Estimates and Disseminate Reports. - Generate 2024 NCD Estimates and Disseminate Reports	Global AIDS Monitoring (GAM) report uploaded by March 31st, 2024 as part of the country's global reporting obligation.

Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
		syndemic situations.	Conduct HIV Epidemic Appraisal to understanding the epidemic for geographical prioritization, prioritization of populations	Epidemic Appraisal report developed and disseminated. The report provided a detailed analysis of the current state of the HIV epidemic, identify trends and gaps, and inform evidence-based decision-making for effective policy development and program implementation.
		Digital transformation for granulated real-time data	Updating of the Kenya HIV and Health situation room, inclusive of the Estimates portal	The NSDCC updated the Kenya HIV and Health situation room, an advanced Estimates visualization platform that is designed to present estimates data in a user-friendly manner using maps and trend analysis over time. Additionally, the portal has been updated with 2023 and raw data used in the development of the 2024 HIV Estimates. These are accessible via <a href="https://analytics.nsdcc.go.ke/">https://analytics.nsdcc.go.ke/</a>



Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
			Roll out of of the Partners Reporting Online System (PRS):	Integration of multiple community reporting systems (CAPR, HIPORS,MAISHA) into one Partner Online Reporting System. <a href="https://prs.nsdcc.go.ke/">https://prs.nsdcc.go.ke/</a>
		Evaluation studies conducted	Conducted a comprehensive HIV community rights and gender assessment using UNAIDS assessment tools	Report on Comprehensive HIV community rights and gender assessment finalized awaiting dissemination for use.
			Knowledge and attitude assessment of police and prison services on key human rights and	Report on Knowledge and attitude assessment of police and prison services on key human rights and gender issues related to TB and HIV response finalized awaiting dissemination for use.

Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
			gender issues related to TB and HIV response	
		Number of Policy research briefs, innovations, and best practices developed.	The 7th Edition of the Maisha Conference with the theme "Ending Epidemics: Leadership, People, Science and Partnerships"	<p>MAISHA Conference Report available - Lessons from the HIV Response.</p> <p>The conference brought on board a diverse group of approximately 1,000 delegates representing researchers, implementing partners, development partners, civil society organizations, communities, national and county governments, the private sector, and international delegates.</p>
<b>Resource Mobilization</b>	To mobilize and effectively manage resources for	Domestic Resource Mobilization from	Consultative Meetings and Forums with Road	NSDCC convened CEOs from 20 Ministries, Departments, and Agencies (MDAs) in the road subsector. Roles and responsibilities of the Road sub-

Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
	sustainable financing of HIV and other syndemic diseases	infrastructure projects.	<p>Subsector Stakeholders.</p> <p>County engagements on innovative resource mobilization initiatives</p>	<p>sector MDAs' were identified and agreed upon to support the Country's HIV Prevention Agenda.</p> <p>Technical Assistance provided to 14 counties on innovative resource mobilization strategies including:</p> <ul style="list-style-type: none"> <li>(i) Harvesting resources from infrastructure projects including roads</li> <li>(ii) Adoption of HIV Prevention &amp; Control Bill</li> <li>(iii) Development of Facility Improvement Fund (FIF) Bill</li> <li>(iv) Donor mapping and realigning them to support County AIDS Implementation Plans without duplication</li> <li>(v) lobbying for increased allocation HIV response from County Assembly through annual County MTEF budgetary process.</li> </ul>

Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
		Operationalized HIV Workplace policy mainstreamed in the private sector ensuring a supportive environment that promotes awareness on HIV prevention	Engaged private companies to secure resources for the procurement and distribution of condoms and dispensers.	Formed partnerships with: - Kenya Long Distance Truck Drivers Union (KLDTDU) - Long Distance Drivers & Conductors Association (LoDDCA) - Highway Community Health Resource Centre (HCHRC)
			Global Fund Grant Cycle 7 Writing. NSDCC supported the National Proposal writing and costing which involved extensive country dialogues.	Secured an allocation for TB, HIV, and Malaria for the Country amounting to USD 407,989,068 for three financial years i.e., from FY 2024/25 to FY2026/27, with the NSDCC allocation for the three years amounting to USD 5,289,754.95



#### 4. Environmental and Sustainability reporting

The Global Fund project is implemented by NSDCC to complement the Government of Kenya's investment in the coordination of the National HIV and AIDS response. The National Syndemic Diseases Control Council continues to work towards achieving its Vision, which is '**To be a global leader in provision of people-centred solutions to end epidemics**'. In the delivery of its mandate, NSDCC puts the interests of internal and external stakeholders first. Below is an outline of the National Syndemic Diseases Control Council policies and activities that promoted sustainability in the year of reporting.

##### i) SUSTAINABILITY STRATEGY AND PROFILE

The National Syndemic Control Council (NSDCC) emphasizes the importance of integrating sustainability into the core operations and initiatives of the organization, with a focus on three key principles: environmental stewardship, social responsibility, and long-term viability.

The NSDCC's sustainability strategy involves fostering partnerships with various stakeholders, including governmental bodies, non-governmental organizations, and local communities, to coordinate a multisectoral HIV response in line with the Kenya AIDS Strategic Framework. By collaborating together, the Council aims to create a harmonized and holistic approach that leverages the expertise and resources of diverse stakeholders to effectively address the complex challenges posed by the HIV response.

While the transfer of functions mandated by Legal Order No. 143 of 2022 has not yet been finalized, the Council continues to implement policies and activities that promote sustainability.

##### ii) ENVIRONMENTAL PERFORMANCE

**Tree Growing Event:** During the World AIDS Day 2023, the Council planted a total of 9,910 trees in various counties including Meru, Narok, Nakuru, Kericho, Bomet in compliance with the Presidential Directive on Tree Growing. During these events, the public was sensitized on prevention of HIV, Teenage pregnancies and Gender Based Violence (Triple Threat), emphasizing the interconnectedness of health and environmental sustainability.

The following are some of the key initiatives undertaken by the NSDCC towards environmental conservation:

##### **Electronic Document Management System (EDMS)**

The NSDCC has implemented an integrated finance, procurement, and human resources system through an enterprise resource planning (ERP) system. The EDMS infrastructure within the ERP facilitates online processing and archiving of

documents, significantly reducing paper transactions and promoting digital efficiency.

**Sustainable Procurement Practices:** Capital equipment procurement includes a schedule detailing the projected lifespan and disposal mechanisms before approval. The tendering and evaluation processes consider the whole life costing of assets/items, ensuring efficient and environmentally responsible disposal mechanisms.

### **Production of multi-purpose IEM materials**

The NSDCC develops Information, Education, and Communication (IEC) materials standardized for multiple occasions rather than single-use. Reusing materials such as banners, brochures, and pamphlets supports environmental conservation by reducing waste.

### **iii) EMPLOYEE WELFARE**

The NSDCC human resource compliment consists of a team that is prepared to handle the present mandate and shape the future changes. The existing human resources policies are designed to ensure that we attract and retain staff with the appropriate skills, attitudes and competencies required for the achievement of the NSDCC's mandate. While the policies are designed to ensure fairness, consistency, and compliance with legal regulations within the workplace, they also contribute to a positive work culture, employee satisfaction, and organizational success.

### **Disability Mainstreaming**

In compliance to the Sustainable Development Goal (SDG) 10 on Reduced Inequalities, the Council's percentage of Persons with Disability (PWD) in the workforce stood at 2.7% in line with the policy and requirements of NSDCC. During advertisements for vacant positions, the Council encourages qualified PWDs to apply for job vacancies.

### **Youth Internship**

The NSDCC is committed to empowering young people and preparing them for future job challenges and engagements. During the year the NSDCC mentored 52 youth in internships and attachment programme with a view to provide these unemployed Kenyans with opportunities for hands-on training in skills acquisition and prepare them for the job market. There was significant transfer of skills to the young people.

### **Staff Welfare**

The Work Injury Benefits cover provides cover to employees to safeguard their next of kin against death in service, permanent total disability, occupational illness,

temporary total disability or accidental medical expenses. The Employers' Liability indemnifies against NSDCC's legal liabilities to employees arising from death or bodily injury and or illness arising out of and in the course of employment. The Group life indemnifies in respect of an employee's death.

### **Competence Development**

Employee development is undertaken hand in hand with open door approach policies, continuous sensitization and availing of well-defined feedback channels to allow greater interaction. There are wide ranging approved human resources policies that guarantee employee motivation including:

- Staff Training Policy
- Human Resources Policy
- Employee Career Guidelines
- Employee induction policy
- Sexual Harassment Policy
- Whistle Blowers policy
- Code of Regulations

These policies are continuously revised using participatory approach to ensure they are alive to the changing dynamics and responsive to the employee needs. The NSDCC endeavours to comply with the human resources expectation of the Constitution of Kenya (2010). This is demonstrated by the following analyses:

### **Enterprise Resource Planning System**

The NSDCC initiated the use of digital technology in Human Resource operations. These include:

- Appraisal system
- Training needs analysis
- Payroll operations
- Employee Personal Details data and leave applications
- Out of office tracking through the web-based intranet
- Working from home modules

These systems facilitate employees to access resources from their web-based portals

### **Internal Policies to Promote Employee Welfare**

The NSDCC has the following policies that promote employee welfare:

- HIV & AIDS Workplace policy
- Drug & Substance Abuse Policy
- Health and Safety Policy



- Conflict of Interest Policy
- Complaints Handling Procedures
- NSDCC Code of Conduct and Ethics guidelines
- Disability Mainstreaming Guidelines

#### **iv) MARKET PLACE PRACTICES**

**a) Responsible competition practice:** The National Syndemic Diseases Control Council adopted an e-procurement system that enhances transparency and audit trail. All procurement transactions are processed online end-to-end, including supplier registration, as indicated below. Some of the e-procurement processes transacted online include:

- Preparation and implementation of the Annual Procurement Plan
- Memo and purchase requisition approval and tracking.
- Supplier registration and updates for renewal of statutory documents.
- Supplier/Vendor Profile (Table 2 above) that hosts all tenders invited and participated, approved LPO/LSOs where a supplier is successful.
- E-invoicing and end-to-end online payment process, which has increased efficiency in supplier payments.
- Online opening of tenders and automatic receipt of tender opening report/minutes by bidders who participated in a tender.
- Online evaluation and generation of evaluation reports etc.

**b) Responsible Marketing and Advertisement:** The NSDCC uploaded tenders and contracts for the procurements and contracts awarded during FY 2023/2024, as indicated below in the Public Procurement Information Portal

- **Compliance on Anti-Corruption Commission Regulations:** The NSDCC awarded 134 contracts valued at Kshs.500,000 and above, totalling Kshs.204,530,608 million during the FY 2023/2024. Submitted quarterly reports, including the firm's Directors list, awarded to Ethics and Anti-Corruption Commission (EACC).
- **Responsible Supply Chain and Supplier Relations:** The NSDCC processed all procurements and program-based invoices to provide goods, services, and works. All duly supported invoices were duly settled during the period under review.

## v) COMMUNITY ENGAGEMENTS

**Corporate Social Responsibility:** The Council undertook the following activities in collaboration and partnership with the community:

**Maisha Youth County Chapters:** A total of 376 trained Maisha Youth members were engaged to support peer-to-peer engagement through the NSDCC devolved structures in response to the youth empowerment strategy and prevention of HIV among the adolescent and young people.

### **Council of Elders Engagement**

Engagement of community gatekeepers as the custodians of the culture has catalytic effect in addressing deeply embedded harmful cultural practices that fuel gender inequalities, new HIV infections, adolescent pregnancies, sexual and gender-based violence. In FY 2023/24, the NSDCC identified the council of elders as a community of practice and engaged a total of 150 council of elders - 110 Njuri Ncheke and 40 Kaburwo elders from Meru and Nandi Counties respectively to strengthen the role of men in eliminating gender inequalities, teenage pregnancies, and HIV related human rights violations. The Nandi Council of elders committed to champion safe circumcision and utilizing the rites of passage forums to sensitize young men on HIV prevention and promoting positive masculinity. The Njuri Ncheke committed to champion awareness creation on HIV prevention and protect the vulnerable girls from adolescent pregnancies and sexual gender-based violence.

**Sensitization of Religious Leaders:** The National Syndemic Diseases Control Council (NSDCC) in collaboration with the Office of the Spouse of the Deputy President carried out sensitization to about 3,200 religious leaders in about 20 counties during the financial year 2023/2024. These leaders were equipped with knowledge and strategies to identify, refer, and support men and boys dealing with substance abuse and related issues in their communities.

### **Monitoring and Evaluation, Research and Academia Engagement**

The National Syndemic Diseases Control Council (NSDCC) collaborates with Research and academic institutions to enhance education, research, and policymaking in the field of HIV and related co-morbidities. Research and Academic institutions contribute their research expertise and resources, while NSDCC provides crucial data, funding, and logistical support in addition to developing innovative prevention and treatment approaches. This collaboration fosters a conducive environment that promotes knowledge exchange among students, researchers, and healthcare professionals. It also provides a platform for sharing research findings, discuss emerging trends, and tackle challenges in HIV prevention and control.

Through academic engagement NSDCC receives technical assistance in data modelling for advanced analysis and interpretation of complex data e.g. during the HIV and Non-communicable Diseases (NCD) Estimates development process. The

Strategic Information, Research and Innovation (SIRI) Working Group chaired by NSDCC also supports academic programs by offering internships, fieldwork opportunities, and bridging the gap between academic theory and practical application. This hands-on experience prepares future public health professionals to effectively address the HIV epidemic.

### **Objective**

- Performance Tracking and accountability
- Data driven decision making
- Advancing knowledge and Innovation
- Building capacity and skills
- Promoting best practices in research ethics
- Provision of platforms for knowledge and best practice sharing

### **Achievements**

- NSDCC in collaboration with various universities under the umbrella of mathematical modelling developed the 2024 HIV and NCD estimates using modelling techniques to estimate disease burden for NCDs in Kenya
- 20 M&E and Data officers were capacity built on generation of Sub-County Estimates workbook using R which is a programming language for statistical computing and graphics used to clean and analyze data.
- NSDCC engaged AMREF Ethics Review Committee to obtain ethical clearance for the studies undertaken during the financial year.
- In collaboration with AMREF, NSDCC research division trained research assistants on research ethics and practices in preparation for the Knowledge Attitude Assessment for prisons and Police and the HIV community rights and Gender Assessment for the HIV response in Kenya
- Quarterly meetings with the SIRI Working Group composed of representatives from various universities and research institutions were held to plan, execute, follow up and review progress of ongoing research carried out during the Financial Year
- In collaboration with the National Council of Science Technology and Innovation (NACOSTI), a total of seven (7) Science Technology and Innovation champions were trained as focal points of the institution. These focal persons are expected to support mainstreaming of STI within the institution.
- Maisha Conference was held to share new knowledge and emerging evidence for the HIV response. The overall goal of the conference was to provide a platform to disseminate knowledge and lessons, enhance collaboration and foster innovative solutions to improve public health outcomes. It also sought to promote discussions around the latest scientific advancements and explore how they can be utilised to address challenges posed by other epidemics.

### **Challenges/Gaps**

Gaps still exist in:

- Swift translation of research into policy and practice
- Harnessing the potential of big data analytics in uncovering hidden patterns and correlations in HIV data



## **5. Statement of Project Management responsibilities**

The NSDCC Chief Executive Officer is responsible for executing Global Fund Projects as per the financing agreement and board approvals.

The Head Finance is 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 on June 30, 2024. 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 financial statements have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The NSDCC Board confirms 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, 2024 and of the Project's financial position as at that date.

The NSDCC board further confirms 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 NSDCC Board confirms that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants. The Project funds received during the financial year 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 NSDCC Board and signed on behalf of the board by:



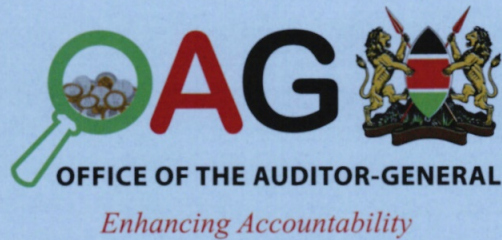
.....  
Mr. Geoffrey Mbirua Gitu  
Chairperson of the Board



.....  
Dr. Ruth Laibon - Masha  
Chief Executive Officer

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## REPORT OF THE AUDITOR-GENERAL ON GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065 FOR THE YEAR ENDED 30 JUNE, 2024 - NATIONAL SYNDemic DISEASES CONTROL COUNCIL

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### 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 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 does not necessarily mean that an entity has complied with all relevant laws and regulations, is effective in use of resources, or that its internal control, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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 Global Fund HIV/AIDS Project Grant Number KEN-H-TNT-2065 set out on pages 1 to 17, which comprise of the

*Report of the Auditor-General on Global Fund HIV/AIDS Project Grant Number KEN-H-TNT-2065 for the year ended 30 June, 2024 - National Syndemic Diseases Control Council*

statement of financial assets as at 30 June, 2024 and the statement of receipts and payments, 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 Global Fund HIV/AIDS Project Grant Number KEN-H-TNT-2065 as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and Grant Agreement Number KEN-H-TNT-2065 dated 14 June, 2021 between Global Fund 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 Global Fund HIV/AIDS Project Grant Number KEN-H-TNT-2065 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 Matters**

#### **1. Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects final receipts budget amount of Kshs.903,628,469 and actual on a comparable basis of Kshs.751,642,520 resulting to underfunding of Kshs.151,985,949 or 17% of the budget. Similarly, the project had a final expenditure budget of Kshs.903,628,469 and actual on a comparative basis of Kshs.737,504,523 resulting to an under-absorption of Kshs.166,123,946 or 18%.

Failure to receive full funding may negatively impact on the strategic goals of reduction of HIV infections by 75%, reduction of AIDS related mortality by 25%, reduction of stigma and discrimination by 50% and increase in domestic financing of HIV response to 50% which may not be realized.

#### **2. Pending Accounts Payable**

Note 10 to the financial statements on other important disclosure reflects an amount of Kshs.24,505,994 relating to pending account payables that was outstanding as at the closure of the financial year.

Failure to settle bills during the year to which they relate to distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.

### **3. Challenges in the Project Implementation**

The statement of receipts and payment reflects cumulative receipts since the project inception of Kshs.1,117,888,330. However, during the year under review, the project experience challenges including delays in approval for the reprogramming of the COVID-19 response mechanism (C19RM) funds thus slowing down related program activities and significant delays between the requisition and the actual receipt of funds from the National Treasury. Further, it was noted that the project receives funds from the National Treasury via the Ministry of Health which has impacted negatively on the timely implementation of the project's planned activities.

In the circumstances, the funds approval and reprogramming may have delayed on the implementation of project activities

My opinion is not modified in respect of these matters.

#### **Key Audit Matters**

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

#### **Other Matter**

##### **Unexplained Withdrawal not Claimed**

The statement of special (designated) credit no 69600-account reconciliation reflects the amount withdrawn and not claimed of Kshs.580,437,867 (USD 5,322,080) as at 30 June, 2024. However, the details of this amount and reasons for failure to submit expenditure returns have not been provided for audit review. Further, the funding summary on page x indicated that an amount of Kshs.324,907,572 was reprogrammed by the National Treasury to procure health commodities but there was no evidence of no objection having been sought from the donor to support the reprogrammed activities. As a result, it was not possible to confirm if the commodities procured were in line with the approved program activities and its contribution to achieving vision 2030 through universal access to comprehensive HIV prevention, treatment and care objectives.

#### **Other Information**

##### **Conclusion**

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

## **Basis for Conclusion**

In connection with my audit on the Project, 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 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 ISSAIs 3000 and 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 and 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 governance were not effective.

### **Basis for Conclusion**

The audit was conducted in accordance with the ISSAIs 2315 and 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 Global Fund, I report based on my audit, that 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 information given in the reports on pages is consistent with the financial information.

- i. Information given in the Management report on pages iv to lxxviii is consistent with the financial statements;
- 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 Global Fund requires that I report on the legal or regulatory requirements, or on performance information disclosed. These matters require expressing a separate opinion as to the Projects' compliance with laws and regulations. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of the Management and those Charged with Governance**

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

In preparing the financial statements, Management is responsible for assessing the Project's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Project or to cease operations. Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

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

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

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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the INTOSAI Framework of Professional Pronouncements (IFPP). The Framework requires that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP 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 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**

**29 October, 2024**

**GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR YEAR ENDED JUNE 30, 2024**

**7. Statement of Receipts and Payments for the year ended 30th June 2024.**

	Note	FY 2023/2024	FY 2022/2023	Cumulative-to-date
Receipts and payments controlled by NSDCC				
		KShs	KShs	KShs
<b>RECEIPTS</b>				
Proceeds from domestic and foreign grants	1	643,530,834	199,840,304	943,371,137
Miscellaneous receipts	2	2,724,554	2,828,974	11,956,008
Cash balance from previous grant		-	-	162,561,185
<b>TOTAL RECEIPTS</b>		<b>646,255,388</b>	<b>202,669,277</b>	<b>1,117,888,330</b>
<b>PAYMENTS</b>				
Purchase of goods and services	3	537,460,989	266,425,469	903,257,330
Acquisition of non financial assets	4	43,534	112,069	155,603
Transfer to other government entities	5	200,000,000	-	200,000,000
<b>TOTAL PAYMENTS</b>		<b>737,504,523</b>	<b>266,537,538</b>	<b>1,103,412,933</b>
<b>SURPLUS/(DEFICIT)</b>		<b>(91,249,135)</b>	<b>(63,868,261)</b>	<b>14,475,397</b>

**Note:**

The reported deficit was financed by surplus of funds carried forward from the first year of the grant. Cumulatively the project had a surplus of 14.6 million as at the end of implementation period.

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

  
Dr. Ruth Laibon-Masha  
BOARD SECRETARY/CEO

Date

25/10/2024

  
Lydia Mbai  
Ag. Head of Finance  
ICPAK MEMBER No: 18570

Date

25/10/2024

  
Mr. Geoffrey Mbirua Gitu  
CHAIR, NSDCC BOARD

Date

25/10/2024


**8. Statement of Financial Assets as at 30<sup>th</sup> June 2024**

Description	Note	2023/24	2022/23
		KShs	KShs
<b>Financial Assets</b>			
Bank Balances	6	14,475,397	105,387,132
Imprest and advances	7		337,400
<b>Total Financial assets</b>		<b>14,475,397</b>	<b>105,724,532</b>
<b>Net Assets</b>		<b>14,475,397</b>	<b>105,724,532</b>
<b>Represented By</b>			
Fund balance brought forward	8	105,724,532	169,592,793
Deficit for the year		(91,249,135)	(63,868,261)
<b>Net Financial Assets</b>		<b>14,475,397</b>	<b>105,724,532</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on August 30, 2024 and signed by:

  
Dr. Ruth Laibon-Masha  
BOARD SECRETARY/CEO

Date 25/10/2024

  
Lydia Mbai  
Ag. Head of Finance  
ICPAK MEMBER No: 18570

Date 25/10/2024

  
Mr. Geoffrey Mbirua Gitu  
CHAIR, NSDCC BOARD

Date 25/10/2024

GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065  
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**9. Statement of Cashflow for the year ended 30<sup>th</sup> June 2024**

Description		FY 2023/24	FY 2022/23
	Note	KShs	KShs
<b>Receipts for operating activities</b>			
Proceeds from domestic and foreign grants	1	643,530,834	199,840,304
Miscellaneous receipts	2	2,724,554	2,828,974
<b>Total Receipts</b>		<b>646,255,388</b>	<b>202,669,277</b>
<b>Payments</b>			
Purchase of goods and services	3	(537,123,589)	(266,425,469)
Transfer to other government entities	5	(200,000,000)	-
Advances issued		-	(292,734)
<b>Total Payments</b>		<b>(737,123,589)</b>	<b>(266,718,203)</b>
<b>Net payments</b>		<b>(90,868,201)</b>	<b>(64,048,926)</b>
<b>Cashflow from investing activities</b>			
Acquisition of non-financial assets	4	(43,534)	(112,069)
Cash and cash equivalent at beginning of the year	6	105,387,132	169,548,127
<b>Cash and cash equivalent at end of the year</b>	6	<b>14,475,397</b>	<b>105,387,132</b>

**10. Statement of Comparison of Budget and Actual amounts for year ended 30<sup>th</sup> June 2024**

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 %
<b>Receipts</b>				2023/2024		
Available cash from previous period	105,387,132	-	105,387,132	105,387,132	-	100%
Proceeds from domestic and foreign grants	447,000,000	348,241,337	795,241,337	643,530,834	151,710,504	81%
Miscellaneous receipts	6,000,000	(3,000,000)	3,000,000	2,724,554	275,446	91%
<b>Total Receipts</b>	<b>558,387,132</b>	<b>345,241,337</b>	<b>903,628,469</b>	<b>751,642,520</b>	151,985,949	<b>83%</b>
<b>Payments</b>						
Purchase of goods and services	558,342,132	145,241,337	703,583,469	537,460,989	166,122,480	76%
Acquisition of non-financial assets	45,000		45,000	43,534	1,466	97%
Transfer to other government entities	-	200,000,000	200,000,000	200,000,000		
<b>Total Payments</b>	<b>558,387,132</b>	<b>345,241,337</b>	<b>903,628,469</b>	<b>737,504,523</b>		

## 11. Significant Accounting Policies

The principal accounting policies adopted in the preparation of these financial statements are set out below:

### a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

The accounting policies adopted have been consistently applied to all the years presented.

### b) Reporting entity

The financial statements are for the Global Fund project under the NSDCC as required by Section 81 of the PFM Act, 2012 .

### c) Reporting currency

The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency of the Project and all values are rounded to the nearest Kenya Shilling.

### d) Recognition of receipts

The Project recognises all receipts from the various sources when the event occurs, and the related cash has been received.

### i) Transfers from the Exchequer

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

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**ii) Donations and grants**

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

**e) Recognition of payments**

The Project recognises all payments when the event occurs, and the related cash has been paid out by the Project.

**i) Use of goods and services**

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. If not paid for during the period where goods/services are consumed, they shall be disclosed as pending bills.

**ii) Acquisition of fixed assets**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated 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. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorized public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

**GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065  
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**g) Imprests and Advances**

For the purposes of these financial statements, imprests and advances to authorized public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

**h) Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**i) Budget**

The budget is developed on a comparable accounting basis (cash basis), the same accounts classification basis (except for accounts receivable - outstanding imprest and clearance accounts and accounts payable - deposits, which are accounted for on an accrual basis), and for the same period as the financial statements.

The Project's budget was approved as required by Law and National Treasury Regulations, as well as by the participating development partners, as detailed in the Government of Kenya Budget Printed Estimates for the year. The Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers and are eliminated upon consolidation. A high-level assessment of the Project's actual performance against the comparable budget for the financial year/period under review has been *included in an annex to these financial statements*.

**j) Third party payments**

Included in the receipts and payments, are payments made on its behalf by to third parties in form of loans and grants. These payments do not constitute cash receipts and payments.

and are disclosed in the payment to third parties' column in the statement of receipts and payments.

**GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065  
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**k) Exchange rate differences**

The accounting records are maintained in the functional currency of the primary economic environment in which the Project operates (Kenya Shillings). Transactions in foreign currencies during the year/period are converted into the functional currency using the exchange rates prevailing at the dates of the transactions. Any foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the statements of receipts and payments.

**l) Comparative figures**

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

**m) Subsequent events**

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2024.

## 12. Notes to the Financial Statements

### 1. Proceeds From Domestic and Foreign Grants

Name of Donor	FY 2023/24	FY 2022/23	Cummulative to date
	Grants received in cash	Grants received in cash	
	KShs	KShs	
Global Fund to fight AIDS TB and Malaria	643,530,834	199,840,303	943,371,137
	<b>643,530,834</b>	<b>199,840,303</b>	<b>943,371,137</b>

### 2. Miscellaneous receipts

During the financial period to 30 June 2024, we received miscellaneous receipts in form of interest on bank deposits as detailed in the table below:

#### Miscellaneous receipts

Description	FY 2023/24	FY 2022/23	Cumulative to-date
	Receipts controlled by the entity in Cash	Total Receipts	Total Receipts
	KShs	KShs	KShs
Interest Earned on Bank Balances	2,724,554	2,828,974	11,956,008
	<b>2,724,554</b>	<b>2,828,974</b>	<b>11,956,008</b>

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**3. Purchase of Goods and Services**

Purchase of goods and services	FY 2023/24	FY 2022/23	Cummulative to date
	KShs	KShs	KShs
Consultancy	41,480,356	999,240	43,151,099
Hire of Facilities	70,523,254	34,688,424	112,713,369
Local Travel	373,325,336	206,074,864	664,205,667
Stationery	1,806,422	-	4,399,129
Project Management and support	508,300	2,654,013	4,296,406
Printing and publishing	6,140,612	2,912,080	9,561,313
Bank charges	3,179,646	2,008,025	5,872,490
Fuel	11,719,889	1,781,190	14,799,886
Refreshments	460,255	915,281	1,416,804
Telephone	69,828	4,694,355	4,896,079
Advertising & Publicity	28,247,091	9,697,997	37,945,088
<b>Total</b>	<b>537,460,989</b>	<b>266,425,469</b>	<b>903,257,330</b>

**4. Acquisition of Non-Financial Assets**

Acquisition of non-financial assets	FY 2023/24	FY 2022/23	Cumulative to date
			KShs
Purchase of projector	43,534	112,069	155,603
<b>Total</b>	<b>43,534</b>	<b>112,069</b>	<b>155,603</b>

**5. Transfer to other government entities**

Transfer to other government entities	FY 2023/24	FY 2022/23	Cumulative to date
Refund to State Department for Medical Services	200,000,000	-	200,000,000
<b>Total</b>	<b>200,000,000</b>	<b>-</b>	<b>200,000,000</b>

In year 1 and year 2 of the grant implementation, the NSDCC requisitioned and received a total of 200 million being Global Fund grant disbursements from Ministry of Health. It was later established that these funds had been disbursed from Ministry's exchequer account and not from the Global Fund. These funds were refunded back to the State Department of Medical Services in the Reporting period.

**GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065  
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**6. Cash And Cash equivalents**

Description	FY 2023/24	FY 2022/23
<b>Local Currency Accounts</b>	<b><u>KShs</u></b>	<b><u>KShs</u></b>
Bank Account	14,475,397	105,434,132
<b>Total bank account balances</b>	<b><u>14,475,397</u></b>	<b><u>105,434,132</u></b>

The project has one current bank account for operations. The project does not control any foreign currency designated accounts. The foreign currency designated account is managed by the National Treasury as the Principal Recipient of the grant.

The project account details and balance at the end of financial year was as indicated below.

**Bank Accounts**

**Project Bank Accounts**

Details	FY 2023/24	FY 2022/23
Local Currency Account	<b><u>KShs</u></b>	<b><u>KShs</u></b>
NCBA Bank A/C No. 1689250144	14,475,397	105,434,132

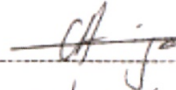
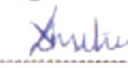
**Special Deposit Accounts**

The balances in the Project's Special Deposit Account(s) as at 30<sup>th</sup> June 2024 are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

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

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**Special Deposit Accounts Movement Schedule**

	For period ending <b>30TH JUNE, 2024</b>	
	Account No. <b>0100005345248</b>	
	Depository Bank <b>STANBIC BANK-NAIROBI</b>	
	Address <b>WAIYAKI WAY, WESTLANDS,NAIROBI.</b>	
	Related Loan <b>HIV GRANT NO KEN-H-TNT GA 1547-MAIN</b>	
	Credit Agreement <b>NO. 4568-KE</b>	
	Currency <b>USD</b>	
<b><u>Account Activity</u></b>		
Beginning balance of 1ST July, 2023 as per C.B.K. Ledger Account		13,422,402.53
<b>Add:</b>		
Total Amount deposited by <del>ADB</del> <i>GLOBAL FUND</i>		14,683,369.29
Total Interest earnings if deposited in account		-
Total amount refunded to cover ineligible expenditure		-
<b>Deduct:</b>		
Total amount withdrawn		28,060,770.40
Total service charges if not included above in amount withdrawn		-
Ending balance on 30th June,2024		45,001.42
<b>AUTHORISED REPRESENTATIVE CENTRAL BANK OF KENYA</b>	<b>SIGNATURE:</b>	
	<b>DATE</b>	<i>13/08/2024</i>
<b>AUTHORISED REPRESENTATIVE EXTERNAL RESOURCES DEPARTMENT-TREASURY</b>	<b>SIGNATURE:</b>	
	<b>DATE</b>	<i>14-08-2024</i>

GLOBAL FUND HIV/AIDS PROJECT GRANT NUMBER KEN-H-TNT-2065  
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**7. Imprests and Advances**

No.	Description	FY 2023/24	FY 2022/23
1	Staff advances	-	337,400
<b>TOTAL IMPREST</b>		<b>-</b>	<b>337,400</b>

**Breakdown of Imprest and Advances**

Name of Officer or Institution	Amount Taken	Due Date of Surrender	Amount Surrendered	Balance FY 2023/24	Balance FY 2022/23
Clauder Nandikove Musi	134,400	30-06-24	134,400	-	134,400.00
Kevin Hiuhi Kimwaki	63,000	17-10-23	63,000	-	63,000.00
Kennedy Kahuria Njeru	9,800	03-07-23	9,800	-	9,800.00
James Kinyua Gatitu	25,200	21-08-23	25,200	-	25,200.00
Evance Ochieng Ogondi	31,500	07-07-23	31,500	-	31,500.00
Wario Boru Tore	31,500	23-08-23	31,500	-	31,500.00
Ruth Kimitei	42,000	21-12-23	42,000	-	42,000.00
<b>Total</b>	<b>337,400</b>			<b>-</b>	<b>337,400</b>

**8. Fund Balance Brought Forward**

Description	FY 2023/24	FY 2022/23
	<b>KShs</b>	<b>KShs</b>
Bank accounts	14,475,397	169,548,127
Outstanding imprests and advances	-	803,542
<b>Total</b>	<b>14,475,397</b>	<b>169,592,793</b>

**9. Changes in Imprests and Advances**

Description	FY 2023/24	FY 2022/23
	<b>Kshs</b>	<b>Kshs</b>
Opening Receivables as at 1 <sup>st</sup> July 2023	337,400	803,542
Closing account receivables as at 30 <sup>th</sup> June 2024	-	337,400
<b>Change in Imprests and advances</b>	<b>337,400</b>	<b>466,142</b>

## Other Important Disclosures

### 10. Pending accounts payable

Description	FY 2023/24	FY 2022/23
	Kshs	Kshs
Payables as at July 1, 2023	-	-
Closing accounts payables as at 30 <sup>th</sup> June 2024	24,505,994	-
Changes in payables	<b>24,505,994</b>	-

### 11. Pending Accounts Payable (See Annex 4a)

	Balance b/f from FY 2022/23	Additions for the year	Paid during the year	Balance c/f For Current FY
Description	Kshs	Kshs	Kshs	Kshs
Supply of services	3,000,684	24,505,994	3,000,684	24,505,994
<b>Total</b>	<b>3,000,684</b>	<b>24,505,994</b>	<b>3,000,684</b>	<b>24,505,994</b>

### 12. External Assistance

Description	FY 23/24	FY 22/23
External assistance received as grants	643,530,834	199,840,303
<b>Total</b>	<b>643,530,834</b>	<b>199,840,303</b>

#### a). External assistance relating to loans and grants

Description	FY 23/24	FY 22/23
External assistance received as grants	643,530,834	199,840,303
<b>Total</b>	<b>643,530,834</b>	<b>199,840,303</b>

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**b) Undrawn external assistance**

Description	FY 23/24	FY 22/23
Undrawn external assistance - grants	-	643,530,834
<b>Total</b>	<b>-</b>	<b>643,530,834</b>

**c) Classes of providers of external assistance**

Description	FY 23/24 Kshs	FY 22/23 Kshs
Multilateral donors	643,530,834	199,840,303
<b>Total</b>	<b>643,530,834</b>	<b>199,840,303</b>

**13. Related Party Disclosures**

The Global Fund project 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 the directors, the CEO and senior managers.

**Related party transactions:**

	FY 23/24 Kshs	FY 22/23 Kshs
<b>Transfers from related parties</b>		
Transfers from the Ministry of Health	643,530,834	199,840,303
Transfers to the Ministry of Health	<b>(200,000,000)</b>	-
<b>Total Transfers from related parties</b>	<b>443,530,834</b>	<b>199,840,303</b>

**13 Annexes**

**Annex 1: Prior Year Auditor-General's Recommendations**

<b>Reference on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status:</b>	<b>Timeframe:</b>
Emphasis of matter- Budgetary control and performance	The statement of comparative budget and actual budget amounts reflect final expenditure Budget amount of Ksh 372,592,793 against actual expenditure of Ksh 266,537,538 resulting to under expenditure of Ksh 106,055,255 or 28% of the budget. The underperformance affected planned activities of the project and may have impacted negatively on service delivery to the public.	<i>The Global Fund Grant KEN H 2065 project had a three-year implementation period from July 1, 2021 to June 30, 2024. During the FY 2022/23, NSDCC experienced major delays in receipt of Global Fund disbursements. The first requisition for disbursement for FY 2022/23 was submitted on July 2, 2022, and funds as received on 24/04/2023 ten months later. The second requisition was made on January 30, 2023, and received funds five months later the 14/06/2023. These delays in disbursement affected implementation plans and utilization of the funds in the year under review. However, the Ksh 106,055,25 utilized were rolled and utilized during the FY 2023/2024</i>	Resolved	FY 2023/24
Other matter- pending bill	Note 13(2) on Other Important Disclosures indicates that the project had pending bills totalling to Ksh 3,000,684 as at June 30, 2023. Management has not explained why the bills were not settled during the year when they occurred.	<i>NSDCC management acknowledges the observation regarding the pending bills totalling Ksh 3,000,684 as at June 30, 2023 and offers the following explanation. The NSDCC has a framework contract with a vendor for supply and management of fuel and lubricants using pre-paid fuel cards. The reconciliation of fuel expenditure of the Global Fund grant</i>	Resolved	FY 2023/24

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Reference on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
	Failure to settle bills during the year to which they relate distorts the financial statements and adversely affects the budgetary provisions of the subsequent year as they form a first charge.	<p><i>was finalized on July 10<sup>th</sup> and payment of Ksh 3,000,684 transferred to the GoK recurrent account for payment to the supplier.</i></p> <p><i>The disclosure of this expenditure on the financial statements, provides the correct position regarding project expenditures for the FY 2022/23.</i></p>		



Name: Dr Ruth Laibon-Masha  
 BOARD SECRETARY/CEO

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**Annex 2: Variance explanations - Comparative Budget and Actual amounts for Current FY**

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on utilization below 90%
	a	b	c=a+b	d	e=c-d	f=d/c %	f=d/c %
<b>Receipts</b>				2023/2024			
Available cash from previous period	105,387,132	-	105,387,132	105,387,132	-	100%	
Proceeds from domestic and foreign grants	447,000,000	348,241,337	795,241,337	643,530,834	151,710,504	81%	The 19% underutilization was as a result of reprogramming of all undisbursed amounts
Miscellaneous receipts	6,000,000	(3,000,000)	3,000,000	2,724,554	275,446	91%	
<b>Total Receipts</b>	<b>558,387,132</b>	<b>345,241,337</b>	<b>903,628,469</b>	<b>751,642,520</b>	<b>151,985,949</b>		
<b>Payments</b>							
Purchase of goods and services	558,342,132	145,241,337	703,583,469	537,460,989	166,122,480	76%	The 24% underutilization was as a result of reprogramming of all undisbursed amounts
Acquisition of Non-Financial assets	45,000	-	45,000	43,534	1,466	97%	
Transfer to other government entities	-	200,000,000	200,000,000	200,000,000			
<b>Total Payments</b>	<b>558,387,132</b>	<b>345,241,337</b>	<b>903,628,469</b>	<b>737,504,523</b>			



**Annex 3: Reconciliation of inter-entity transfers**

Break down of transfers from the Ministry of Health				
a.	Grant transfers			
	Bank Statement Date	Amount (Kshs)	FY to which the amounts relate	
	16-02-24	192,389,520	2023/24	
	11-10-23	204,275,811	2023/24	
	22-12-23	246,865,502	2023/24	
	20-05-24	(200,000,000)	2023/24 Refunded to MOH	
	<b>Total</b>	<b>443,530,833</b>		

**Annex 4: Analysis of Pending Bills**

Supplier of Goods or Services	Date Contracted/ Invoiced.	Original Amount	Amount Paid To-Date	Outstanding Balance FY 2023/24	Outstanding Balance FY 2022/23	Comments
Supply of services						
1. Boom Advertising Ltd	15-01-24	35,612,000	17,806,000	17,806,000	-	The Global Fund Grant included an activity to produce and disseminate a series of 10 long videos, 50 short videos and 100 posters targeting adolescents and young people aged 10-24 years in Kenya. This campaign sought to address the knowledge gaps and challenges related to HIV and sexual reproduction health. The activity was scheduled for implementation from July 2023 to June 30th 2024. By end of April 2024, Kenya began to experience significant wave of protests that garnered extensive coverage in both traditional media and social media platforms. By the mid June 2024, the saturation of media coverage on protests created a highly charged environment where the focus was predominantly on the immediate socio-political issues. Communication about the protests were primarily driven via social media by influencers and other young people, shifting the focus of the same selected influencers from dissemination of the G-Jali campaign content. NSDCC halted the dissemination and further production of the short digital videos to avoid misrepresentation of the objective of the campaign until the socio-political environment shifted back to normalcy.
2. Boom Advertising Ltd	29-05-24	5,299,994	-	5,299,994	-	
3. Sasa Media Services Ltd	19-04-24	2,000,000	600,000	1,400,000	-	
<b>Sub-Total</b>		<b>42,911,994</b>	<b>18,406,000</b>	<b>24,505,994</b>		
<b>Grand Total</b>		<b>42,911,994</b>	<b>18,406,000</b>	<b>24,505,994</b>		

**Annex 5: Summary of Fixed Assets Register**

<b>Asset class</b>	<b>Opening Cost (KShs)</b>	<b>Purchases / Additions in the Year (KShs)</b>	<b>Closing Cost (KShs) 2024 (KShs)</b>
Transport equipment	24,151,250	-	24,151,250
Office equipment, furniture and fittings	336,283,787	-	336,283,787
ICT Equipment,	8,310,577	43,534	8,354,111
<b>Total</b>	<b>368,745,614</b>	<b>43,534</b>	<b>368,789,148</b>

**Annex 6: Income and Expenditure in USD**

<b>Gant Number</b>	KEN-H-TNT-2065			
<b>Accounting Methodology</b>	Cash			
<b>Grant's Currency</b>	USD			
<b>Implementation Period Start Date</b>	01-Jul-21			
<b>Implementation Period End Date</b>	30-Jun-24			
<b>Period of Financial Reporting</b>	<b>Beginning Date:</b>	01-Jul-23	<b>End Date:</b>	30-Jun-24
<b>Cumulative Period of Financial Reporting</b>	<b>Beginning Date:</b>	01-Jul-21	<b>End Date:</b>	30-Jun-24

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Financial Statements (all figures  
are in US\$ unless otherwise stated)

	Current Period			Cumulative Period			Previous year		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	variance
<b>Sources of Grant funds</b>									
Opening grant cash balance		749,961							
Receipts from Global fund	8,530,763	2,942,814	4,837,988	8,498,910	2,371,735.37	6,127,175	3,278,871.13	2,895,163	383,708
Insurance Proceeds from damaged goods									
Interest		18,570.25			82,954.14			25,803.67	
<b>Total sources of Grant Funds</b>									
	<b>8,530,763</b>	<b>3,711,345</b>	<b>4,837,988</b>	<b>8,498,910</b>	<b>2,454,690</b>	<b>6,127,175</b>	<b>3,278,871</b>	<b>2,920,967</b>	<b>383,708</b>
<b>Uses of Grant Funds</b>									
1.0 Human Resources (HR)	12,643	8,452	4,191	37,930	14,208	23,722	12,643	5,756.00	6,887
2.0 Travel related costs (TRC)	2,210,276	2,988,777	-778,501	7,462,854	5,757,781	1,705,073	5,224,857	1,935,451.00	3,289,406
3.0 External Professional services	15,009	4,959	10,050	45,028	8,305	36,723	15,009	2,805.00	12,204
9.0 Non-health equipment (NHP)	12,687	40,809	28,122	54,869	77,793	22,924	12,689	20,244	7,555
10.0 Communication Material	124,452	491,048	366,596	857,887	620,878	237,009	1,320,198	182,579	1,137,619
11.0 Program Administration	1,664	29,684	28,020	40,342	63,007	22,664	19,339	13,881	5,458
<b>Total uses of Grant Funds</b>	<b>2,376,731</b>	<b>3,563,729</b>	<b>1,186,998</b>	<b>8,498,910</b>	<b>6,541,972</b>	<b>1,956,939</b>	<b>6,604,735</b>	<b>2,160,716</b>	<b>4,444,019</b>
<b>Net grant cash balance</b>	<b>6,154,032</b>	<b>147,615</b>	<b>6,024,987</b>		-			-	

