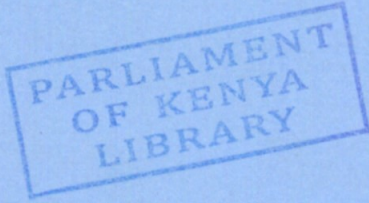
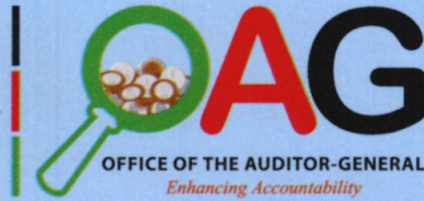


REPUBLIC OF KENYA



REPORT


OF

THE AUDITOR-GENERAL

ON

**NATIONAL SYNDROMIC DISEASES
CONTROL COUNCIL**

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

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE:	03 DEC 2025
	DAY: WEDNESDAY
TABLED BY:	Deputy leader majority Hon. Owen Bayo
CLERK-AT THE-TABLE:	Haining Suleiman



**NATIONAL SYNDemic DISEASES
CONTROL COUNCIL**



National Syndemic Diseases Control Council

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2025

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

National Syndemic Diseases Control Council (NSDCC)
Annual Report and Financial Statements
for the year ended June 30, 2025

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1. Acronyms and Definition of Key Terms

A: Acronyms

ART	Anti Retroviral Therapy
AYP	Adolescents and Young People
CEO	Chief Executive Officer
COG	Council of Governors
COP	County Operational Plans
CSO	Civil Society Organization
EACC	Ethics and Anti-Corruption Commission
EMR	Electronic Medical Records
ETR	End-Term Review
GBV	Gender-Based Violence
ICASO	International Council of AIDS Service Organizations
IEC	Information, Education, and Communication materials
IPSAS	International Public Sector Accounting Standards
JAPR	Joint Annual Programme Review
KASF	Kenya AIDS Strategic Framework
EACC	Ethics and Anti-Corruption Commission
KES	Kenya Shillings
KISF	Kenya Integrated Strategic Framework
KPs	Key Populations
MTCT	Mother-To-Child Transmission
NCDs	Non-Communicable Diseases
NSDCC	National Syndemic Diseases Control Council
NT	National Treasury
OAG	Office of the Auditor General
OCOB	Office of the Controller of Budget
OSHA	Occupational Safety and Health Act of 2007
PCB	Programme Coordinating Board
PEPFAR	President's Emergency Plan for AIDS Relief
PFM	Public Finance Management
PLHIV	People Living with HIV
PPE	Property, Plant & Equipment
PSASB	Public Sector Accounting Standards Board
PSPMU	Public Sector Performance Management Unit
RRI	Rapid Results Initiative
SAGAs	Semi-Autonomous Government Agencies
SC	State Corporations
SGBV	Sexual and Gender-Based Violence
SHA	Social Health Authority
SHIF	Social Health Insurance Fund
SRHR	Sexual and Reproductive Health and Rights
STI	Sexually Transmitted Infection
SUPKEM	Supreme Council of Kenya Muslims
TB	Tuberculosis
TWG	Technical Working Group
UHC	Universal Health Coverage
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNFPA	United Nations Population Fund

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B: Definition of Key Terms

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

Comparative Year- Means the prior period.

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2. Key NSDCC Information and Management

a) Background Information

The National Syndemic Diseases Control Council (NSDCC) is a State Corporation established under Section 3 of the State Corporations Act, Cap. 446 vide the National Syndemic Diseases Control Council Order, Legal Notice No. 170 of 1999. NSDCC is the successor to the National AIDS Control Council (NACC) following its restructuring through Legal Notice No. 143 of 2022.

The NSDCC has its headquarters at Maktaba Kuu Building, Ngong Road, Upper hill in Nairobi. In addition, the Council operates 19 regional offices across the country, as outlined below.

Region No.	County Clusters	Regional Office Location	Office Physical Addresses
1	Taita Taveta Kwale Mombasa	Mombasa	County HQs, Uhuru Na Kazi Building, 7th Floor, Mombasa
2	Tana River Kilifi Lamu	Kilifi	National Drought Management (NDMA), office, Opposite Huduma center
3	Mandera Wajir Garissa	Garissa	Regional Commissioner's Office, 1st Floor, Garissa
4	Kitui Machakos Makueni	Machakos	County Commissioner's Office, Machakos
5	Nairobi Kiambu Kajiado	Nairobi	Nyayo House, 4th Floor, Nairobi
6	Isiolo Meru	Meru	County Commissioner's building, 3rd Floor, Room 91, Meru
7	Tharaka Nithi Embu	Embu	Regional Commissioner's Building, Ground floor Room 18, Embu
8	Nakuru Baringo Nyandarua	Nakuru	Regional Commissioner's Officer, Block A, 1st Floor, Nakuru
9	Kisii Nyamira	Kisii	Ministry of Planning and Devolution, Opposite County Commissioner's Office, Kisii
10	Homabay Migori	Homabay	County Commissioner's Office, Homa Bay
11	Kisumu Siaya	Kisumu	Nyanza Regional headquarters, 6th Floor, Room C, Kisumu
12	Busia Bungoma Transzoia	Bungoma	County Commissioner's Compound – State Department of Information building
13	Kakamega Vihiga	Kakamega	Regional Commissioner's Office, 2nd Floor, Block B, Room 74, Kakamega
14	Turkana West Pokot	Kapenguria	IEBC Offices Opposite, Huduma Centre, Turkana.
15	Narok	Kericho	County Commissioner's Building, Kericho Town

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Region No.	County Clusters	Regional Office Location	Office Physical Addresses
	Bomet Kericho		
16	Elgeyo Marakwet Uasin Gishu Nandi	Eldoret	County Commissioner's Building, 2nd Floor, Room 210 & 211, Eldoret
17	Nyeri Kirinyaga Muranga	Nyeri	County Commissioner's Building Block B Annex, Nyeri
18	Samburu Laikipia	Nyahururu	Deputy County Commissioner's Office, Laikipia West Subcounty, Nyahururu
19	Marsabit	Marsabit	Assistant County Commissioner's Building, Marsabit Town

Our Vision

To be a global leader in the provision of people-centred solutions to end epidemics.

Our Mission

To lead a people-centred and evidence driven response to end new HIV infections, AIDS and related epidemics in Kenya.

Our Values

i) Integrity

To act with honesty, fairness, and transparency in working with all stakeholders.

ii) Professionalism

To uphold ethics and commitment to high standards of excellence in working with all our stakeholders and in our day-to-day operations.

iii) Accountability

To be responsive and accountable in the services provided and resources made available to ensure effective and efficient HIV response.

iv) Diversity

To work with and serve all without fear or favour or discrimination, based on race, tribe, gender, or sexual orientation.

v) Flexibility

To change and be dynamic based on evidence on the disease pattern and the attendant response.

b) Principal Activities

The Mandate of the National Syndemic Diseases Control Council

- i. Develop policies and guidelines relevant to the prevention and control of syndemic diseases.
- ii. Mobilize resources for syndemic diseases control and prevention and provide grants to implementing agencies.
- iii. Coordinate, supervise and ensure accountability for the implementation of syndemic diseases programs in the country.
- iv. Collaborate with local and international agencies which work in syndemic diseases control environment.
- v. Facilitate the setting up of multi-sectoral and inter-sectoral syndemic diseases control programmes.

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- vi. Mobilize Government Ministries, Counties and institutions, non-governmental organizations, community-based organizations, research bodies, the private sector and universities to participate in syndemic diseases control and prevention.
- vii. Develop strategies to deal with all aspects of the syndemic diseases.
- viii. Develop national management information systems for syndemic diseases control.
- ix. Identify sector training needs and devise appropriate manpower development strategies.
- x. Develop appropriate mechanisms for research, surveillance, monitoring and evaluation of syndemic diseases programmes.
- xi. Lead in the advocacy and public relations for the prevention and control of syndemic diseases.

c) Key Management

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

No.	Designation	Name
1.	Ag. Chief Executive Officer	Mr. Douglas O. Bosire
2.	Director, Internal Audit	CPA, Gabriel Nkari
3.	Director, Legal Services & Corporation Secretary	CS Emily Mukami Njiru
4.	Director, Management Information Systems and Communication	Mr. Alex Kariuki
5.	Director, Human Resource and Administration	Mr. William Birech
6.	Director, Health Promotion and Program Management	Dr. Kiio S. Ndolo
7.	Director, Epidemiology and Strategy	Dr. Murugi Micheni, MD
8.	Director, Partnership Planning & Resource Mobilization	Mrs. Angella Langat, MBS
9.	Ag. Coordinator, Regional Offices	Ms. Jenny Gakii Miriti
10.	Ag. Director, Finance and Grants Management	CPA, Lydia Mbai
11.	Ag. Deputy Director, Supply Chain Management	Ms. Purity Ndale

d) Fiduciary Management

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

No.	Designation	Name	Date of Appointment
1.	Chief Executive Officer	Dr. Ruth L. Masha, PhD	15 th September 2020 – 5 th March 2025
2.	Accounting officer/ Ag.CEO	Mr. Douglas O. Bosire	6 th March 2025
3.	Ag. Director, Finance and Grants Management	CPA Lydia Mbai	1 st May 2025
4.	Ag. Deputy Director, Supply Chain Management	Ms. Purity Ndale	1 st May 2025

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e) Fiduciary Oversight Arrangements

The committees that offer fiduciary oversight to the Council are listed below:

1. Audit, Compliance and Risk Management Committee
2. Finance and Resource Mobilization Committee
3. Strategy and Programmes Committee
4. Human Resource and Administration Committee
5. Parliamentary investment committee (PIC-SSAA) Social Services Administration and Agriculture

f) NSDCC Headquarters

National Syndemic Diseases Control Council (NSDCC)
Maktaba Kuu Building, 2nd Floor, Ngong Road, Upper hill
P.O. Box 61307 – 00200, Nairobi, Kenya

g) NSDCC Contacts

Telephone: +254 20 2715109, +254 20 2715144
+ 254 727531251/0
E-mail: communication@nsdcc.go.ke
Website: www.nsdcc.go.ke

h) NSDCC Bankers

1. ABSA Bank of Kenya Ltd, Bunyala Road Branch, P.O. Box 18060, Nairobi, Kenya
2. NCBA Bank Ltd, NIC House Branch, P.O. Box 44599-00100, Nairobi, Kenya
3. Co-operative Bank Ltd, Upper Hill Branch, P.O. Box 30415-00100, Nairobi, Kenya
4. KCB Bank Kenya Ltd, Garden Plaza Branch, P. O. Box 48400 - 00100, Nairobi,



i) Independent Auditors




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

j) Principal Legal Adviser




The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112 - 00200
City Square, Nairobi, Kenya




3. The Board of Directors/Council



Ref	Directors	Details
		<p>Hon. Ahmed Ibrahim Abass Chairperson, National Syndemic Diseases Control Council (NSDCC) DOB Date of Appointment: 12th September 2025</p> <p>Hon. Ahmed Ibrahim Abass is the Chairperson of the National Syndemic Diseases Control Council (NSDCC). He is a seasoned professional with over 30 years of experience in finance, governance, and public administration. He holds a Bachelor's degree in Commerce and a Master of Business Administration (MBA) from the University of Nairobi. Hon. Abass has previously served in key financial institutions, including the Kenya Revenue Authority (KRA) and the National Treasury, where he gained extensive experience in fiscal management and public finance.</p> <p>In addition to his professional background, he has held various leadership and governance roles, including serving as a Board Member of the Ewaso Nyiro North Development Authority and the National Government Constituencies Development Fund (NG-CDF). He also served as the Member of Parliament for Ijara Constituency and later as the Speaker of the Garissa County Assembly.</p> <p>Hon. Abass brings to the NSDCC Board a wealth of experience in financial management, strategic leadership, and public sector governance, providing invaluable guidance in steering the Council's mission to coordinate and lead multi-sectoral responses to HIV and other Syndemic diseases in Kenya</p>
		<p>Mr. Geoffrey Mbirua Gitu Board Chairperson DOB: 1963 Date of Appointment: August 5, 2022 Date of exit: August 4, 2025</p> <p>Mr. Gitu has over 30 years of experience in finance, management, and strategy development across both the public and private sectors. He has led the design and implementation of strategic initiatives for organizations such as the Food and Agriculture Organization (FAO), Kenya Tea Development Agency (KTDA), the European Union Business Assistance Scheme, and the National Treasury of Kenya. He holds a Bachelor of Commerce and a Master of Commerce from Indore University of Science and Technology and Rajasthan State University.</p>

	<p>Mr. Tom Okundi Independent Board Member DOB: 1969 Date of appointment: September 6, 2024 Chair Strategy and Programmes Committee Mr. Okundi is a seasoned legal practitioner with over 28 years of experience in civil litigation, commercial law, conveyancing, insurance, and arbitration. He holds a Bachelor of Law degree from the University of Nairobi and a postgraduate diploma from the Kenya School of Law. As Managing Partner at Okundi & Co. Advocates, he has represented a wide range of clients and is an active member of the Law Society of Kenya and the East African Law Society. Mr. Okundi also serves in the Audit, Compliance & Risk Management Committee of the Board.</p>
	<p>Mrs. Ruth Bungei Independent Board Member DOB: 1983 Date of appointment: September 6, 2024 Chair Finance & Resource Mobilization Committee Ruth Jerotich Bargogoi Bungei is an accomplished finance professional with over a decade of experience in finance, taxation, accounting, and auditing. She holds a Bachelor of Commerce degree in Accounting from Egerton University and has completed CPA Part I and Accounting Technicians Certificates I and II. Ruth has held key roles in the private sector, including as a management accountant, and served as a Director on the Board of KNEST, where she chaired Finance, HR, and mobilization committees. Mrs. Bungei also serves in the Strategy & Programmes Committee.</p>
	<p>Ms. Lucy Njenga Independent Board Member DOB: 1991 Date of appointment: September 12, 2024 Chair Human Resources and Administration Committee Lucy Wanjiku Njenga is a passionate public health advocate and youth leader with over a decade of experience in gender equality and adolescent health. Holding a degree in Community Development, she is the Founding Coordinator of Sauti-Skika and Founder of Positive Young Women Voices, championing the rights of adolescents living with HIV. Lucy has served in key global and national forums, including the ICASO Board, UNAIDS Programme Coordinating Board, and the Global Fund Country Coordinating Mechanism. Through her memoir Hope Made A Way, she shares her powerful story of resilience and commitment to social justice. Ms. Lucy also serves in the Audit Compliance and Risk Management Committee</p>

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	<p>Dr. Sylvia Ojoo DTM&H, MRCP(UK) Independent Board Member</p> <p>Date of appointment: July 28, 2022</p> <p>Date of exit: November 8, 2024</p> <p>Bachelor of Medicine (MBChB), a Postgraduate Diploma in Internal Medicine, and a Diploma in Tropical Medicine. Dr. Sylvia Achieng' Ojoo is a public health and clinical infectious disease professional, with over 25 years of experience leading the development of HIV and related health services nationally in Kenya and internationally; strengthening health systems; managing large teams; training, mentoring, and developing public health leaders; resource mobilization and effectively managing multimillion-dollar grants; and a recognized innovator in the field. Currently, Dr. Ojoo is the Faculty Co-Director and Resident Field Director, Eastern Africa for the Center for Global Health Practice and Impact (CGHPI), and Associate Professor of Medicine at Georgetown University Medical Center.</p>
	<p>Ms. Khatra Ali Board Member representing the Council of Governors DOB: 1974</p> <p>Date of appointment: July 17, 2024</p> <p>Khatra Ali is the Director of Health at the Council of Governors and a registered community health nurse with a master's degree in Community Health Development. With over 25 years of experience, she is a champion of health devolution, policy development, and intergovernmental collaboration across all 47 counties. Passionate about health equity and sustainable development, she has led impactful public health programs, integrated innovative technologies, and fostered partnerships to improve community health outcomes. Ms. Khatra serves in the Strategy & Programmes and Human Resource & Administration Committees of the Board.</p>
	<p>Mr. James Ntabo Alternate Board Member to the Principal Secretary Ministry of Health (State Department for Medical Services) DOB: 1968</p> <p>Date of appointment: February 20, 2025</p> <p>Director Ntabo is a seasoned professional in Public Administration and Strategic Management, with decades of distinguished service in the public sector. He holds a master's degree in business administration (Strategic Management) from Mount Kenya University, an Executive MBA from Jomo Kenyatta University of Agriculture and Technology, and a Bachelor of Arts in Political Science and Literature from the University of Nairobi. A member of the Kenya Association of Public Administrators (KAPAM), Director Ntabo currently</p>

		<p>serves as the Director of Administration in the State Department for Medical Services, Ministry of Health. Mr. Ntabo serves in all the committees of the Board.</p>
		<p>Mr. Patrick Macharia Alternate Board Member to the Permanent Secretary National Treasury DOB: 1976 Date of appointment: June 17, 2023 Chair Audit, Compliance and Risk Management Committee Mr. Macharia is a Chief Economist at the National Treasury with over 19 years of experience in public service, specializing in development planning and financial management. He holds a Bachelor's degree in Economics from Kenyatta University. He manages the World Bank portfolio within the Public Debt Management Office. Mr. Macharia also serves in the Finance & Resource Mobilization Committee of the Board.</p>
		<p>Ms. Jennifer Ng'ang'a Alternate Board Member to the Attorney General DOB: 1986 Date of appointment: January 23, 2023 Ms. Ng'ang'a is an Advocate of the High Court of Kenya and a Certified Secretary with over 12 years of legal experience. She holds a Bachelor of Laws from the Catholic University of Eastern Africa, a Postgraduate Diploma from the Kenya School of Law, and a Master of Laws in International Economic Law from East China University. As a Principal State Counsel in the Office of the Attorney General, she advises government entities on legal matters and serves on the NSDCC Strategy and Programmes Committee as well as the Finance & Resource Mobilization Committee.</p>
		<p>Mr. Andrew Rukaria, MBS - Alternate Board Member to the Principal Secretary of the Ministry of Health. Date of appointment: June 12, 2023 Date of exit: December 2024 Mr. Andrew Rukaria, served as the Secretary of Administration within the State Department of Medical Services at the Ministry of Health. With a career spanning more than 25 years, he has assumed diverse roles of significance within the Ministry of Interior and National Administration. Mr. Rukaria is recognized for his unwavering drive, exceptional intellect and steadfast dedication to the field of administration, establishing him as a highly regarded professional and influential presence within his area of expertise.</p>

	<p>Mr. Douglas O. Bosire Ag. Chief Executive Officer DOB: 1978 Date of appointment: March 6, 2025 Douglas Bosire is a Public Health Management Specialist experienced in driving the attainment of programme-specific and organizational objectives through formulation and implementation of policies, strategies and programmes that enhance institutional performance, promote visibility and enhance partnerships with stakeholders. His professional experience includes currently serving as Ag. Chief Executive Officer- National Syndemic Diseases Control Council prior to which he served as the Coordinator- Regional Offices and Programme Officer-County Support Division in the same Institution. Earlier on he held the positions of County Executive Committee Member and County Chief Officer for Health Services in Nyamira County between 2013-2021 during which respective periods he served nationally as the Secretary General of the County Executive Committee Members for Health Caucus and the Chair of County Chief Officers for Health Forum. He is an active Fellow of the African Institute of Public Health Professionals (AIPHP), finalist PhD candidate of Health Management and a holder of an MPH degree (Health Management) and BSc in Biomedical Sciences. He mentored many during his earlier stint as a Faculty Member in the Schools of Public Health at Kenyatta and Mt. Kenya Universities and is actively involved in global, national and sub-national efforts and partnerships aimed eliminating HIV and other Syndemic diseases as public health threats</p>
	<p>Dr. Ruth Laibon-Masha Chief Executive Officer Date of appointment: 15th September 2020 Date of exit: 5th March 2025 Dr. Masha has a wide-ranging experience in HIV, human rights, gender and sexual and reproductive health programs gained from more than 20 years of experience as a public health expert at the national, regional, and global levels. Before her appointment, she served at the Kenya and Geneva offices of the United Nations Joint Programme for HIV and AIDS, ActionAid International, Engender Health and Family Health Options of Kenya. Dr. Masha holds a Ph.D. in Public Health from Jomo Kenyatta University of Agriculture and Technology and a Master of Science in Public Health.</p>

4. Key Management Team

Ref	Management	Details
1.		<p>Mr. Douglas O. Bosire Ag. Chief Executive Officer</p> <p>Douglas Bosire is a Public Health Management Specialist experienced in driving the attainment of programme-specific and organizational objectives through formulation and implementation of policies, strategies and programmes that enhance institutional performance, promote visibility and enhance partnerships with stakeholders. His professional experience includes currently serving as Ag. Chief Executive Officer- National Syndemic Diseases Control Council prior to which he served as the Coordinator- Regional Offices and Programme Officer-County Support Division in the same Institution. Earlier on he held the positions of County Executive Committee Member and County Chief Officer for Health Services in Nyamira County between 2013-2021 during which respective periods he served nationally as the Secretary General of the County Executive Committee Members for Health Caucus and the Chair of County Chief Officers for Health Forum. He is an active Fellow of the African Institute of Public Health Professionals (AIPHP), finalist PhD candidate of Health Management and a holder of an MPH degree (Health Management) and BSc in Biomedical Sciences.</p> <p>He mentored many during his earlier stint as a Faculty Member in the Schools of Public Health at Kenyatta and Mt. Kenya Universities and is actively involved in global, national and sub-national efforts and partnerships aimed eliminating HIV and other Syndemic diseases as public health threats</p>
2.		<p>CPA, Gabriel Nkari Director, Internal Audit</p> <p>He holds an MBA in Finance from Kenya Methodist University and Bachelor of Commerce (Accounting option) from the Catholic University of Eastern Africa. Gabriel is a Certified Public Accountant and a member of Institute of Certified Public Accountants of Kenya (ICPAK) and a member of Institute of Internal Auditors.</p>

3.		<p>CS Emily Mukami Njiru Corporation Secretary & Director Legal Services</p> <p>Emily holds both LL.M. degrees and LL.B. from the University of Nairobi, a Postgraduate Diploma from the Kenya School of Law, and is a Certified Secretary and is a member of the Institute of Certified Secretaries (ICS).</p>
4.		<p>Mrs. Angella Langat, MBS Director, Partnership Planning & Resource Mobilization</p> <p>Angella holds a Master of Arts in Sociology of Work and Development from Paris West University Nanterre La Défense, France, and a Master of Science in Public Health from the University of London, London School of Hygiene and Tropical Medicine.</p>
5.		<p>Dr Murugi Micheni MD Director of Epidemiology and Strategy</p> <p>Dr. Murugi holds an MD, a BSc in Psychology, an MSc in Tropical Medicine and International Health, a Diploma in Tropical Medicine and Hygiene, and an MPH in Epidemiology, and is currently pursuing a PhD in Epidemiology.</p>
6.		<p>Dr. Kiio S. Ndolo Director, Health Promotion and Program Management</p> <p>Dr. Ndolo holds a Bachelor of Medicine & Surgery with a Master of Medicine in Internal Medicine from the University of Nairobi. He is currently pursuing Master of Science in International Public Health.</p>
7.		<p>Mr. Alex Kariuki Director, Management Information Systems and Communication.</p> <p>Mr. Kariuki holds a Master of Arts in Project Planning and Management from the University of Nairobi, as well as a Bachelor of Science in Information Technology from Jomo Kenyatta University of Agriculture and Technology (JKUAT).</p>

8.		<p>Mr. William Birech Director, Human Resource and Administration</p> <p>Mr. Birech holds a Master of Business Administration (Strategic & Human Resources) from the School of Business of the University of Nairobi.</p>
9.		<p>CPA Lydia Mbai Ag. Director, Finance and Grant Management</p> <p>CPA, Lydia Mbai holds Master of Science (MSc) - Finance & Investment from the Kenya College of Accountancy and a Bachelor of Business Administration (BBA) – Finance option from the Kenya Methodist University. She is a member of Institute of Certified Public Accountants of Kenya (ICPAK) and a member of the Association of Women Accountants of Kenya (Awak).</p>
10.		<p>Jenny Gakii Miriti Ag. Coordinator Regional Offices</p> <p>Jenny Gakii Miriti holds a master’s in public health, from Kenya Methodist University and a Bachelor’s in Sociology and Psychology from the University of Nairobi. She is a Kenya Registered Community Health Nurse (KRCHN).</p>
11.		<p>Purity Taura Ag. Deputy Director, Supply Chain Management</p> <p>Purity holds a Master of Science in Procurement and Contract Management from Jomo Kenyatta University of Agriculture and Technology, and a Bachelor of Science in Project Planning and Management from Moi University. She is a Certified Procurement and Supply Professional of Kenya (CPSP-K) candidate, a member of the Kenya Institute of Supplies Management (KISM), and has undertaken specialized professional trainings, including ISO 9001:2015 Internal Quality Audit, World Bank Procurement, EACC compliance, and strategic planning workshops</p>

5. Chairman's Statement

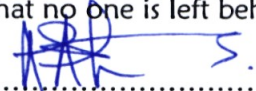


The 2024/2025 financial year marked a pivotal chapter in the National Syndemic Diseases Control Council's (NSDCC) journey towards delivering a resilient and integrated response to HIV and related syndemic conditions in Kenya. Through strategic leadership, robust partnerships, and a commitment to equity and accountability, the Council continued to fulfil its mandate to coordinate, mobilize, and align national and county-level stakeholders in the fight against HIV, tuberculosis (TB), sexually transmitted infections (STIs), non-communicable diseases (NCDs), and gender-based violence (GBV). A key milestone was the completion of the End-Term Review (ETR) of the Kenya AIDS Strategic Framework II (KASF II), which informed the development of the Kenya Integrated Strategic Framework for Syndemic Diseases (2025–2030). This framework will guide the country's syndemic response over the next five years, emphasizing sustainability, multi-sectoral collaboration, and data-driven decision-making. In line with this, the Council also developed Kenya's Operational Plan for Enhancing Country Readiness Beyond 2030, setting a bold course for reducing donor dependency and transitioning to locally financed and managed HIV interventions.

We continued to strengthen access to justice and human rights protection through partnership with the judiciary, including the successful convening of the Judicial Multi-Stakeholder Colloquium. This brought together judges, prosecutors, law enforcement, and civil society actors to champion reforms that uphold the constitutional rights of key populations and those affected by HIV and TB. The forum made strong recommendations for law reform, increased legal aid, judicial sensitization, and expanded access to the HIV & AIDS Tribunal. At the grassroots level, community engagement and public education remained at the heart of our approach. The Council rolled out nationwide campaigns under the Triple Threat framework, mobilizing over 51,000 community gatekeepers to address new HIV infections, teenage pregnancies, and GBV. Our work through the G-Jali youth campaign, International Condom Day, and the Men and Boys' Health Summit demonstrated the power of community-driven solutions in shifting social norms and expanding access to health services.

Despite these achievements, the year presented several challenges. The pause in foreign aid disbursements due to the U.S. Executive Order created funding uncertainties that required swift mitigation. The Council responded by convening intergovernmental forums, developing technical and policy briefs, and advocating for domestic resource allocation at the highest levels of government. In addition, commodity stock-outs, health workforce gaps, and persistent stigma continue to affect service delivery, particularly for key and vulnerable populations. Looking ahead, the Council remains committed to leading Kenya's syndemic response with integrity, innovation, and inclusion. Our strategic focus will continue to emphasize sustainable financing, digital transformation, gender-responsive programming, and strengthened data systems. We will also deepen partnerships across government, civil society, faith-based organizations, and the private sector to accelerate progress toward ending AIDS by 2030 and achieving Universal Health Coverage.

I take this opportunity to thank the NSDCC Board, management, and Secretariat for their dedication, as well as our partners for their continued support. Together, we will sustain the gains made and ensure that no one is left behind in Kenya's journey to health and dignity for all.


.....
Hon. Ahmed Ibrahim Abass
Board Chairperson.

Date: 

6. Report of the Chief Executive Officer



The 2024/2025 financial year was a pivotal chapter for Kenya's public health sector, marked by both profound challenges and transformative progress. A central turning point was the abrupt suspension of significant international donor support, particularly from the U.S. President's Emergency Plan for AIDS Relief (PEPFAR). This event exposed potential vulnerabilities in our long-standing health financing model but also served as a powerful catalyst, accelerating Kenya's transition toward a more sustainable, resilient, and domestically led health system.

In response to these new realities and an expanded mandate, the National Syndemic Diseases Control Council (NSDCC) spearheaded a major policy evolution. A key achievement was the development of the Kenya Integrated Strategic Framework for Syndemic Diseases (2025-2030), which was informed by a thorough review of the previous strategic plan, the Kenya AIDS Strategic Framework II (KASF II).

This new framework marks a deliberate shift away from tackling diseases in isolation, championing an integrated syndemic approach that recognizes that issues like HIV, tuberculosis (TB), sexually transmitted infections (STIs), non-communicable diseases (NCDs), and gender-based violence (GBV) are often interconnected and must be addressed together. The framework's core goals are to promote a cohesive, multi-sectoral approach to disease prevention; enhance domestic resource mobilization to reduce donor dependency; align with Kenya's Universal Health Coverage (UHC) goals under the new Social Health Authority (SHA); and institutionalize data-driven decision-making at all levels.

To address immediate funding gaps, the NSDCC, under the leadership of the Ministry of Health and in collaboration with the Council of Governors, put forth several key recommendations. First, to close critical gaps in access to life-saving treatment and prevention, the government should allocate KES 28 billion annually to fully meet HIV commodity needs. Second, HIV services must be integrated into the broader health delivery system to enhance efficiency, reduce stigma, and improve access to care. Finally, to safeguard Kenya's data sovereignty, the costs for data management and protection should be included as a line item in the national budget, ensuring local control over health data and supporting evidence-based decision-making.

Kenya remains steadfast in its goal of ending HIV as a public health threat by 2030, and the nation's long-term progress is remarkable. Over the last decade, our collective efforts have yielded significant results. The national HIV prevalence has been cut in half, dropping from 6% in 2013 to 3.03% in 2024. New HIV infections have plummeted by an impressive 80%, from 101,448 to 19,991 annually. This success is largely driven by a more than twofold increase in antiretroviral therapy (ART) coverage, which now stands at 87%, up from 41%, leading to a 64% reduction in AIDS-related deaths in the same period.

Despite these historic gains, critical challenges and inequities persist. A handful of counties—Nairobi, Migori, Kisumu, Homa Bay, Busia, Siaya, Kakamega, and Nakuru—now account for 52% of all new infections, highlighting the urgent need for tailored interventions. The national mother-to-child transmission rate, at 9.3%, remains well above the target of 5%, while persistent commodity stock-outs and a major gap in condom availability—with an annual demand of 450 million against a supply of just 150 million—continue to undermine prevention efforts.

At the heart of our national response is a commitment to community-driven solutions and human rights. The "Triple Threat" initiative, which targets the linked issues of new HIV infections, teenage pregnancies, and GBV among young women, has been a key focus. By mobilizing over 51,000 community gatekeepers, this campaign has contributed to a 27% decline in adolescent pregnancy cases since 2020. Recognizing that stigma remains a major barrier preventing individuals from seeking care, the Council has actively strengthened partnerships to protect human rights. A successful Judicial Multi-Stakeholder Colloquium brought together judges, prosecutors, and civil society to champion legal reforms and improve access to justice for those affected by HIV and TB through platforms like the HIV & AIDS Tribunal.

To address low service uptake among men and boys, the NSDCC launched the Strategy to Accelerate the HIV Response for Boys and Men, which focuses on dismantling societal and cultural barriers to care. This was complemented by awareness campaigns like International Condom Day 2025, which saw tens of thousands of condoms distributed in tertiary institutions and the 2024 World AIDS Day commemoration, which featured a nationwide multimedia campaign that reached an estimated 45.5 million people through coordinated radio, television, print, and digital media placements.

The challenges of the past year have tested our resilience, but they have ultimately fortified our resolve. The NSDCC, with the dedicated support of its partners, is leading Kenya into a new era defined by integration, sustainability, and shared national responsibility. Our focus is clear: we must achieve sustainable financing, embrace digital transformation, and strengthen our data systems to secure a future where every Kenyan has access to the comprehensive, life-saving healthcare they deserve.



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Douglas O. Bosire
Ag. Chief Executive Officer

Date: 14/11/2025

7. Statement of Performance against Predetermined Objectives for FY 2024/25

The NSDCC has six (6) strategic pillars/ themes/issues and objectives within the current Strategic Plan for the FY 2021/22-2026/27. These strategic pillars/ themes/ issues are as follows:

Pillar /theme/issue 1: Coordinate the development and implementation of policies, strategies, and guidelines

Pillar/theme/issue 2: Mobilization of resources and grants to implementing partners

Pillar/theme/issue 3: Technical support and capacity building

Pillar/theme/issue 4: To strengthen and manage a robust and coherent national information system for HIV and sexually transmitted infections

Pillar/theme/issue 5: Public education, communication, and advocacy for the HIV response

Pillar/theme/issue 6: NSDCC institutional strengthening

NSDCC develops its annual work plans based on the above six (6) pillars/Themes/Issues. Assessment of the Board's performance against its annual work plan is done on a quarterly basis. The NSDCC achieved its performance targets set for the FY 2024/25 period for its six (6) strategic pillars, as indicated in the table below:

Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators/Targets	Activities	Achievements
1. Coordination of stakeholders	To strengthen the coordination and accountability framework for partners and stakeholders in response to HIV and other syndemic diseases	1. Undertake End Term Review of KAISF and 47 County Implementation plans	End-term review of Strategic Framework and County Plans undertaken	Undertook the ETR at National and County level and Developed the national and county specific KASF II End term review Report/profiles to inform the last mile towards ending AIDS by 2030
		2. Convene the Joint Annual programme Review meeting		Engaged over 300 multisectoral stakeholders during the Joint Annual Programme Review (JAPR) meeting and shared key insights from KASF II implementation
		Commence the Development the Kenya AIDS Integrated Strategic Framework and accompanying 47 county Operational plans	Stakeholders and counties engagement for Development of the national integrated strategic framework and the county specific operational plans	Draft Kenya Integrated Strategic Framework for Syndemic Diseases and specific county operational plans.
		Public sector policy on HIV developed	Develop policy documents to guide the public sector HIV response	Public Service Workplace Policy on HIV and other Syndemic Diseases developed
		Development and/ review of 5 institutional policies and guidelines	Support Institutional strengthening	<ul style="list-style-type: none"> i. Information, Communication and Technology Policy ii. Guidelines on NSDCC decentralized structures iii. A framework on productivity management iv. A procurement policy v. Human Resource policy and Employee Career Guidelines

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Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators/Targets	Activities	Achievements
		Review the NSDCC strategic plan	Review of the Institutional Strategic Plan (2021/2022-2026/2027)	Reviewed and disseminated the 2021/22–2026/27 NSDCC Strategic Plan to reflect evolving national priorities and its expanded mandate.
		Convene quarterly National and County multisectoral coordination meetings	Multisectoral County Committee meetings convened	Quarterly multisectoral Coordinating Committees (MCCs) convened across 47 counties, with strengthened membership through co-option of Primary Health Care advisory committee members.
			Inter-Agency Coordinating Committee (ICC) Meetings convened	Multisectoral stakeholders mobilized quarterly through the HIV ICC. A key output by the committee was the development of a cabinet MEMO to guide the next steps following the PEPFAR stop work order
		Convene AYP quarterly TWG meetings at national and county level	National and county	Reviewed progress in the implementation of the Third Generation Fast-Track Plan.
			Multisectoral Technical Working Group for Adolescent and Young People	Key Performance indicators on Adolescents & Young People (AYP) programming incorporated in the online partner reporting tool
				Developed and validated joint AYP workplans
	AYP Acceleration Plan implemented in six counties engaging over 220 stakeholders to fast-track HIV and sexual and reproductive health (SRH) outcomes.			

Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators/Targets	Activities	Achievements
2. Resource mobilization	To mobilize and effectively manage resources for sustainable financing of HIV and other syndemic diseases	Convene at least one (1) high level advocacy meeting targeting national, county and partners for sustained HIV response	Strengthening Political Commitment and Domestic Financing for a Sustainable HIV and Syndemic Response	Successfully repositioned the HIV response by enhancing integration into public sector planning and budgeting to support sustainable domestic financing.
				Organized media and legislative engagements following the U.S. Stop Work Order, securing public support and reinforcing political commitment to sustain the HIV response.
				Secured budget commitments for HIV and syndemic responses through targeted advocacy in national and county planning processes.
				Successfully defended the institutional budget and influenced county-level financing, including support for Facility Improvement Fund legislation in Turkana.
				Advocated for philanthropy driven health systems during the AfricaXchange forum.
		Develop Operational Plan for sustaining a Resilient HIV Response Beyond 2030 developed, validated, and adopted.	Development and validation of Kenya's Operational Plan for a sustainable HIV response beyond 2030	Developed a structured transition plan guiding a shift as per the six (6) health systems building blocks.
		Mobilize resources to support HIV response through AIA target of 150M annually	Secure Appropriation in Aid (A-I-A)	Secured a total Appropriation in Aid (A-I-A) amounting to KES 158M
Submit funding requests	Submitted nine funding proposals and successfully secured USD 39,321.25 from UNFPA to support condom access and prevention among youth.			
Innovative financing	Developed an investment and business cases for local condom manufacturing to reduce import dependency, cut foreign exchange costs, and promote health equity.			

Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators/Targets	Activities	Achievements
3. Technical support and capacity building	To provide technical support and capacity building for effective sectoral programmes for HIV and Syndemic Diseases response	Build capacity of 200 journalists across all media for efficient and effective HIV reporting	Strengthening Coordination of Human Rights and Gender Programming	Sensitized 682 stakeholders on HIV-related human rights and HIV and Aids Prevention & Control Act (HAPCA) provisions.
				250 journalists trained in ethical reporting on HIV, Sexual & Gender Based Violence (SGBV), and Sexual Reproductive Health and Rights (SRHR) across six counties.
				Generated and disseminated 50 accurate, stigma-free health stories
				Sensitized about 15.5 million people nationwide through mainstream and digital media.
		Build capacity of 750 prison personnel, and law enforcers to uphold human rights and dignity	Build health capacity among disciplined forces	Conducted support supervision in prison facilities to align prison health policies with international standards
				Supported the review and evaluation of the effectiveness of ongoing HIV prevention programs tailored for military personnel
				Sensitized 767 county Askaris/law enforcement officers and county administrators across eight counties
Sensitize care givers across select schools in 5 counties on HIV care	Sensitize school-based caregivers on health and HIV-related care in target counties	Sensitized 150 school-based care givers across Five (5) counties		
Develop a policy brief on resource need for HIV/TB program	Develop a policy brief highlighting resource needs across programs.	Developed a policy brief highlighting the resource needs for HIV and TB program.		
Develop 2 curricula for public sector and infrastructure project to support workplace response	Build foundational capacity for Kenya's HIV Response	Developed two (2) specialized training curricula aimed at strengthening national capacity to prevent and control HIV and other Syndemic diseases		

Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators/Targets	Activities	Achievements
4. Strategic Information, Research and Innovations (SIRI)	To strengthen and manage a robust and coherent National Information System for HIV and other syndemic diseases	Generate data and information products including the progress report, GAM, HIV estimates to inform HIV response	Generate and build capacity on information products	Developed a 10- year progress report highlighting on the country's progress towards attainment of targets and inform on interventions for prioritization towards the last mile of ending AIDS by 2030.
				Annual Global AIDS Monitoring (GAM) report developed
				47 County Profiles developed detailing insights into progress made and existing gaps in attaining national and global health commitments.
				Approximately 658 multisectoral representatives' capacity build on generation of HIV and Non-Communicable Diseases (NCD) estimates across the 47 counties.
		Build capacity of 100 CSOs to report on the PRS	Strengthen reporting capacity for Partners Reporting System	Reporting skills developed for 100 CSOs and approximately 282 county representatives through training on Partner Reporting System
5. Public Education Communication and Advocacy	To enhance public education, communication, and advocacy on HIV and Syndemic Diseases	Mobilize over 5000 persons to participate in the WAD Marathon and to access HIV prevention information and services during the WAD at National and county level	Commemoration of World AIDS Day 2024	Successfully mobilized over 6,000 in-person participants across all 47 counties, demonstrating nationwide engagement and solidarity in the HIV response.
				The commemoration achieved wide reach, engaging an estimated 25 million people, 1.8 million social media users, and directly disseminating key messages to over 44,000 individuals across all 47 counties.
				Distributed a total of 40,400 condoms (32,400 during the main event), enhancing access to preventive tools among young people.
		2. Leverage media to reach over 20M	Commemoration of 2025 International Condom Day	Reached over 8,824 AYPs with comprehensive HIV prevention messaging across six (6) Counties: Homa Bay, Kisii, Nairobi, Kilifi, Laikipia, and Nyeri.

Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators/Targets	Activities	Achievements
		Kenyans with HIV messages during the WAD and other events such as the Condom Day and the Rally championship	2025 World rally championship	Reached over 2,700 individuals with health education and services Distributed over 32,000 condoms during the world rally championship 2025.
		Provide HIV prevention information to over 2500 university students through the G-Jali campaign	Peer to peer Engagement	Conducted the G-jali campaign reaching 2,600 university students from Technical University of Mombasa (TUM), USIU, and Rongo with targeted messaging on HIV, SRHR, and SGBV through on-ground activations.
			Promote the health and well-being of men and boys	Held a men and boys summit in Elgeyo-Marakwet where over 1,200 men, boys, and other stakeholders were reached with various messages including positive masculinity. Trained 349 men as Male Champions and established six (6) male-led Communities of Practice (CoPs) across counties
		Leverage the Men and boys summit and county engagement meetings to reach over 4000 men leaders with advocacy information on the triple threat		The Communities of Practice conducted over 200 community sensitization sessions, reaching over 12,900 men and boys with targeted messaging on HIV, GBV, and gender norms, and distributed 2,800 Information Education & Communication (IEC) materials and 4,900 condoms to support HIV prevention. Over 2,830 men and boys in Mombasa, Lamu, Garissa, Wajir, and Mandera were reached with messaging on syndemic disease prevention and drug abuse risks through a Human-Centred Design approach. Established a Community of Practice comprising of 100 PWID champions in Mombasa County to drive peer education, advocacy, and linkage to care services.

Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators/Targets	Activities	Achievements
		Build capacity of 30,000 communities to respond to the triple threat	Sensitization of Community Gatekeepers and Opinion Leaders on ending the Triple threat of New HIV infections, Adolescent Pregnancies and Sexual & Gender Based Violence	<p>Convened multisectoral forums in 15 counties, engaging 2,435 national, county, and community leaders.</p> <p>Capacity built over 320 women opinion leaders in Kwale, Taita Taveta, Kilifi, Kajiado, Tharaka Nithi, Narok, and Kakamega, who led community sensitization efforts reaching over 30,270 people.</p> <p>Mobilized multi-stakeholder engagement and sensitized 51,518 individuals through community-level forums.</p>
		Leverage six (6) county assemblies to support legislative reforms barriers to HIV services access	Facilitate high-level engagements to advance HIV sustainability, policy reform, and health system integration.	<p>Sensitized 16 Members of County Assembly (MCAs) from Health, Legal, and Finance committees to advocate for legal and policy reforms addressing barriers to HIV testing and services.</p> <p>Held two high-level consultative forums with all County Health CECMs and Chief Officers on advancing HIV sustainability planning, donor transition preparedness, and Universal Health Coverage (UHC) implementation.</p> <p>Advocated for integration of Islamic health facilities into Kenya's devolved health system through Supreme Council of Kenya Muslims (SUPKEM)</p>

Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators/Targets	Activities	Achievements
6. Institutional Strengthening	To strengthen the institutional capacity to deliver on its mandate	Fully implement the Performance Contract (PC) targets	Development and Implementation of Institutional Performance Contract FY 2024/25	Negotiated and signed a Performance Contract (PC) with the Ministry of Health under the 21st Cycle PC Guidelines, with approval from Public Service Performance Management Unit (PSPMU).
				Established a 10-member Productivity Mainstreaming Committee
				Developed a productivity management framework to align resource use with strategic objectives
		Strengthening institutional capacity by establishing required committees, staff training and board induction.	Build capacity of staff for institutional strengthening	Conducted risk management training for management staff in collaboration with the Kenya School of Government
				Developed an institutional risk register and nominated 10 risk champions per directorate.
				Deployed a comprehensive Disaster Recovery (DR) solution at the Nairobi Regional Office and secured cloud storage to enhance data security, ensure system resilience, and maintain business continuity.
				Facilitated ten (10) staff capacity-building webinars, covering various topics
				Successfully transitioned staff to the new NSDCC structure through suitability assessments and competitive recruitment, strengthening capacity in line with Legal Notice No. 143 of 2022.
Inducted newly appointed Board members and conducted specialized training on strategy, governance, risk, and oversight to uphold effective corporate governance				

8. Corporate Governance Statement

The Council is dedicated to maintaining the highest standards of integrity, professionalism, and ethical conduct in compliance with all applicable laws. It upholds sound corporate governance principles such as transparency, accountability, risk management, internal controls, and ethical leadership. The Board provides strategic direction and oversight, ensuring effective governance and operational excellence. The Council continuously enhances its institutional framework by adopting best practices in corporate governance and fostering a culture of good corporate citizenship.

i. Board Composition and Appointment

The Board embraces and values diversity in skills and experience as a critical asset in fulfilling its strategic oversight responsibilities. During the reporting period, the Board was composed of 9 members: a non-executive Chairperson appointed by the President, the Principal Secretary of the National Treasury, the Principal Secretary of the Ministry of Health, the Hon. Attorney General, a nominee of the Council of Governors, three (3) independent directors appointed by the Cabinet Secretary for Health and the Chief Executive Officer. Each board member is appointed for a term of three years, which may be renewed once for an additional three-year term. All appointments are formalized through a notice in the Kenya Gazette. The Board is guided by a Board Charter and the Mwongozo Code of Governance to effectively optimize the long-term value of all stakeholders.

ii. Roles and functions of the Board

- a) The principal role and responsibility of the Board is that of establishing the long-term goals and strategies of the Council and ensuring that effective plans are developed and implemented within a commonly agreed organizational structure;
- b) Exercising effective leadership and judgement in directing the Council;
- c) Determining the values, vision, purpose and broad policies of the Council;
- d) Ensuring that structures and policies including organization systems, technology, and human resources are in place to achieve the Council's purpose and objectives;
- e) Mobilising resources for the Council's mandate;
- f) Identifying and managing key risk areas by overseeing the implementation of adequate control systems and relevant compliance with the law, governance, accounting and auditing standards;
- g) Setting targets, monitoring performance and determining the key performance indicators of the Council;
- h) Exercising objective judgment of the Council's performance, independent from management but with sufficient management information;
- i) Define and communicate to the management the scope and powers, roles and responsibilities to be adhered to by management to meet routine and exceptional circumstances;
- j) Ensure the preparation of annual financial statements and reports of the NSDCC, and disclosure of information to the stakeholders;
- k) Guide the implementation of strategic decisions and actions and advising management as appropriate; and
- l) Assess its own performance and effectiveness, and that of individual Board Members, including the Chief Executive Officer.

iii. Induction, training, and development

During FY 2024/2025, the Council demonstrated its commitment to effective governance by inducting all newly appointed Board members through a comprehensive program that introduced them to the Council's mandate, governance structure, strategic priorities, and operational environment. In addition to this initial orientation, the Council provided training to enhance the Board's competencies in corporate strategy & performance, governance, risk and corporate oversight. These sessions, conducted by the Institute of Certified Secretaries, the Institute of Internal Auditors, and the Institute

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of Corporate Governance, aimed to ensure that Board members are well-informed, capable, and aligned with best practices in promoting good governance.

iv. Board and members' performance

In adherence to corporate governance best practices, the Board conducts an annual self-evaluation to assess its performance, efficiency, and effectiveness. Guided by a pre-determined annual work plan, the Board undertook the evaluation for FY 2024/2025 through a self and peer review process facilitated by the State Corporations Advisory Committee (SCAC). The exercise resulted in an impressive overall score of 97.80% reflecting the Board's strong commitment to good governance and its ability to effectively fulfil its oversight responsibilities.

v. Number of Board meetings held and the attendance to those meetings by members

Full Board and Committee meetings were held in the year ending June 30, 2025. The attendance was as shown in the table below:

1. Full Council Meetings

No.	Board Meeting	Date of Meetings	Attendance by Board Members	% of Attendance
1.	Full Council	August 30, 2024	7 out of 7	100%
		November 13, 2024	8 out of 9	89%
		March 6, 2024	9 out of 9	100%
		May 15, 2025	9 out of 9	100%
	Special Full Council	July 19, 2024	6 out of 6	100%
		April 9, 2025	8 out of 9	89%
2.	Special Full Council on the Implementation of the NSDCC Legal Notice 143 of 2022	July 29, 2024	6 out of 6	100%
		October 14, 2024	6 out of 7	86%
		December 5, 2024	8 out of 9	89%
		December 20, 2024	8 out of 9	89%
		January 24, 2025	8 out of 8	100%
		January 30, 2025	8 out of 8	100%
3.	Board Evaluation	August 6, 2024	7 out of 7	100%

2. Committee Meetings

No.	Board Committee Meeting	Date of Meetings	Attendance by Board Members	% of Attendance
1.	Human Resource and Administration Committee	July 11, 2024	3 out of 3	100%
		October 14, 2024	3 out of 4	75%
		January 14, 2025	3 out of 3	100%
		April 14, 2025	4 out of 4	100%
2.	Finance and Resource Mobilization	July 17, 2024	4 out of 4	100%
		August 28, 2024	3 out of 3	100%
		October 31, 2024	4 out of 4	100%
		February 27, 2025	5 out of 5	100%
		May 8, 2025	5 out of 5	100%
3.	Strategy and Programmes Committee	August 26, 2025	4 out of 4	100%
		October 29, 2024	4 out of 4	100%
		February 24, 2025	6 out of 6	100%
		May 6, 2025	5 out of 6	83%
4.	Audit, Compliance and Risk Management Committee	August 27, 2025	2 out of 2	100%
		October 30, 2025	3 out of 3	100%
		February 25, 2025	4 out of 4	100%
		May 9, 2025	3 out of 4	75%

vi. Succession Plan

Succession Management Policy approved by the Board facilitates the identification and development of successors when employees retire or exit for other reasons. Thus, the NSDCC focusses on developing experienced and capable employees who are prepared to assume roles as vacancies arise and establish a balance across all roles without burdening some functions. The policy also seeks to address stagnation of staff in one job group for prolonged periods, staff turnover, shortage of relevant skills and competencies and mismatch of skills and jobs.

vii. Policy to manage conflicts of interest.

Board Members of the Council are entrusted with fiduciary responsibilities and are expected to act with integrity, honesty, and in the best interests of the Council at all times. In line with this duty, all Board Members are required to proactively disclose any actual, perceived, or potential conflicts of interest that may compromise their objectivity or decision-making capacity in relation to Council matters. Where a conflict of interest arises, the affected Board Member shall recuse themselves from any deliberations, discussions, or decisions related to the matter in question, unless otherwise determined by the majority of the disinterested Board Members. Board Members are further obligated to maintain the confident interest and council information, avoid actions or relationships that may lead to conflicts of interest, and always prioritize the interests of the Council above personal or

external interests. This policy aims to promote a culture of transparency, accountability, and ethical conduct, thereby safeguarding the integrity of the Council's governance and reinforcing public trust in its operations.

viii. Board Remuneration

The remuneration paid to the Directors during the financial year 2024/2025 is disclosed in Note 12 to the Annual financial statements. The Board of Directors are paid sitting allowance for every meeting attended and the Chairperson is also paid a monthly honorarium.

ix. Ethics and Conduct

The Council upholds a strict zero-tolerance policy against bribery & corruption.

Upon joining, staff and Board members receive an anti-corruption pack that outlines key policies, including the Whistle Blower Protection Policy, Anti-Corruption Policy, Code of Conduct and Ethics, Risk Management Policy and Corruption and Bribery Policy. The Code of Conduct aims to foster integrity within the Council, requiring declarations of conflict of interest and gifts received. In the FY 2024/25, webinars were held to sensitise staff on NSDCC corruption prevention framework. The Board and Senior Management were also trained on their obligation under the Leadership and Integrity Act 2012 and the Bribery Act 2016 by the EACC, ensuring ethics and integrity remain at the core of the NSDCC operations

x. Governance Audit

A governance audit for the year is to be conducted in the next Financial Year by an accredited governance auditor in compliance with the Mwongozo: The Code of Governance for State Corporations and the Board Charter. The review assesses NSDCC's governance practices such as ethical leadership and strategic Management, Transparency and Disclosure, Compliance with Laws and Regulations, Communication with Stakeholders and Board Independence and governance.

xi. Communication policy

The Council has an ICT and Communication Policy developed and approved by the Board during the Financial Year 2024/2025 that aims to promote professionalism, accountability and consistency in communication while safeguarding information and technological assets.

xii. Terms of Reference of Committees

Audit, Compliance and Risk Management Committee:

- a) Evaluating whether processes are in place to address key roles and responsibilities in relation to Risk Management.
- b) Evaluating the adequacy of the control environment to provide reasonable assurance that the system of internal controls is of a high standard and functioning as intended.
- c) Performing an independent review of the financial statements to ensure the integrity and transparency of the financial reporting process.
- d) Monitoring the effectiveness of the NSDCC's performance information and compliance with the performance management framework and performance reporting requirements.
- e) Evaluating the quality of the Internal Audit Function, particularly in the areas of planning, monitoring, and reporting.
- f) Engaging with external audit and assessing the adequacy of management response to issues identified by audit.
- g) Reviewing the effectiveness of how the NSDCC monitors compliance with relevant legislative and regulatory requirements and promotes a culture committed to lawful and ethical behaviour.

Finance and Resource Mobilisation Committee

- a) Development and monitoring the implementation of budgetary procedures for operational and capital budgets and any supplementary changes thereto including the reviews and approval of estimates of expenditure and budgets.
- b) Development and implementation of the procurement plans and systems that ensure compliance with the Public Procurement and Asset Disposal Act 2015 and the attendant procurement regulation and other relevant laws, regulations and donor procurement guidelines.
- c) Development and monitoring implementation of the administration policies and strategies including harnessing Information Communication Technology (ICT) to enhance efficiency and effectiveness of the internal processes.
- d) Reviewing and tracking Financial Management and Operational issues (including the management accounts) that affect the Institution.
- e) Reviewing, Approving and Making recommendations on:
 - Financial statements
 - The Annual Financial Report
 - The Annual Budget
 - Quarterly Financial Reports
- f) Memoranda of understanding with third parties (as relevant)
- g) Ensuring prudent management of financial resources and adherence to the rules and regulations governing financial management of the Council's funds.
- h) Ensuring that NSDCC has an efficient and effective Framework and System for resource mobilization, allocation, disbursement and accountability.
- i) Any other matter referred to it by the Board.

Strategy and Programmes Committee

- a) Development, review and tracking implementation of the Kenya Integrated Strategic Framework for syndemic Diseases (KISF).
- b) Development, review and tracking implementation of the Country's Monitoring and Evaluation Framework and Reporting System.
- c) Development, review and tracking implementation of Research Agenda that is aligned to the Kenya Integrated Strategic Framework for syndemic Diseases.
- d) Reviewing roll-out and implementation of KISF at county and sub-county levels through development and implementation of County Operational Plans (COPs).
- e) Reviewing roll-out of KISF and mainstreaming of HIV Programmes across all sectors.
- f) Development and tracking implementation of sustainable financing mechanism for the syndemic diseases Programme in the country.
- g) Development, review and tracking implementation of a resource mobilization and financing strategy for the syndemic diseases Programme in the country.
- h) Reviewing efficiency options for syndemic diseases programme implementation.
- i) Development, review and tracking implementation of partnership and coordination framework that facilitates effective and efficient coordination of all sectors, partners and stakeholders at the various levels.
- j) Development and tracking of an annual NSDCC programmatic work plan in line with the Kenya Integrated Strategic Framework for syndemic diseases.
- k) Reviewing policies across various sectors in support of efficient and effective implementation of syndemic diseases Programmes.
- l) Reviewing HIV programmes and projects and their alignment to Kenya Integrated Strategic Framework for syndemic Diseases.
- m) Any other matter referred to it by the Board.

Human Resource and Administration Committee

- a) Reviewing and evaluation of the overall organizational structure.
- b) Monitoring of disputes resolution and appeal procedures in the NSDCC including on litigation matters and other related disputes initiated by or against the NSDCC.
- c) Reviewing and monitoring implementation of the institutional Strategic Plan particularly on human resource matters.
- d) Risk assessment on the Human Resource function including employee attraction and retention, employee engagement and performance, succession planning and talent management and any other risk related to Human Capital that may arise from time to time.
- e) Ensuring effective Succession Plans for staff are put in place.
- f) Reviewing and evaluation of the remuneration structure of the organization including the entire remuneration package for all levels of staff, contract terms, pension, bonus, benefit scheme and any compensation payment in line with relevant Government Policies.
- g) Reviewing terms of service, human resource policies and guidelines on staff welfare, workplace programmes, staff training and career development.
- h) Reviewing board level staff appointments, job descriptions, renewal of contracts, promotions, deployment, severance, and termination, retirement of staff, exit and succession.
- i) Functioning as a disciplinary Committee for board level staff positions.
- j) Overseeing the organization corporate communication strategy and ensure engagement with stakeholders through effective communication.
- k) Any other matter referred to it by the Board.

9. Management Discussion and Analysis

ACHIEVEMENTS ON STRATEGIC FOCUS AREAS

The National Syndemic Diseases Control Council continued implementing a multisectoral and multifaceted HIV response towards meeting the national objectives of ending AIDS as a public health threat by 2030 and accelerating the achievement of Universal Health Coverage. The following were the notable achievements for the year:

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

To coordinate and supervise an effective and efficient multi-level and multi-sectoral response to HIV, STI, and related epidemic response, the council provides leadership in the development of policies, strategies, and guidelines. During the period under review, the following was achieved under this strategic objective.

The End-Term Review of Kenya AIDS Strategic Framework II (KASF II) 2020/21-2024/25 & County AIDS Implementation Plans systematically assessed progress toward KASF II's targets: a 75% reduction in new HIV infections, a 50% reduction in AIDS-related mortality, micro-elimination of viral hepatitis and reduce incidence of STIs, decrease HIV stigma and discrimination to less than 25%, and an increase



Figure 1: Persons with disability during the ETR meeting to identify priorities for the next framework

in domestic financing for HIV programs. The evaluation results indicated that new HIV infections and deaths reduced in the 5 years of the KASF implementation period. Further, period saw the commencement of the development of the **Kenya AIDS Integration Strategic Framework (KAISF) 2025/26-2029/30** to address the challenges of fragmented response, overreliance on external funding, and limited health system capacity. The framework aims to promote an integrated syndemic approach to disease prevention and control, ensuring coordinated and holistic health interventions; Strengthen domestic resource mobilization to reduce reliance on external funding and enhance financial sustainability; fostering evidence-based program implementation. **The Joint Annual Programme Review** forum that brings together HIV stakeholders from across sectors and counties to take stock of evidence-informed progress in the HIV response was convened. The JAPR confirmed the need for strategies such as integrated service delivery models (full, partial, one-stop, co-location, decentralized, and parallel vertical) to address diverse epidemiological needs while ensuring confidentiality for key populations. As part of strengthening policy direction and harmonizing HIV response in sectors, the NSDCC developed the **Public Service Workplace Policy on HIV and other Syndemic Diseases**. The policy promotes supportive, stigma-free work environments by embedding syndemic wellness into human resource practices, aligning with Kenya's Vision 2030 and Universal Health Coverage goals.



Figure 2: County participants during KAISF development



Figure 3: L to R, Ag. CEO NSDCC giving remarks; PS health Dr. Ojuga, NSDCC chair, NASCOP head, County and community participants during JAPR Meeting held in Naivasha.

As part of its coordination role, the NSDCC convened the National HIV Interagency Coordinating Committee (HIV ICC) and the Multisectoral County HIV committee meetings to monitor and review progress on implementation of Kenya AIDS Strategic Framework (II) & County AIDS Strategic Plans across the 47 counties. The National and county

Multisectoral Technical Working Group for Adolescent and Young People which reviews the progress of the AYP program and the Third generation Fast-Track plan was also convened. For effective delivery of the Council’s mandate, the NSDCC Reviewed its Institutional Strategic Plan (2021/2022-2026/2027) to align with Kenya’s evolving national priorities including the Bottom-Up Economic Transformation Agenda (BETA), Universal Health Coverage and Vision 2030.

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

Resource mobilization and strategic health financing are central to ensuring a sustainable, resilient, and locally owned HIV response. For over two decades, Kenya’s HIV response has been donor driven.



However, the shifting global health financing landscape, coupled with competing international priorities, has led to a notable contraction of donor funding, threatening the continuity and quality of essential services for people living with and affected by HIV. During the reporting period, and in light of changing funding landscape, the NSDCC intensified efforts to reposition the HIV response within national priorities, including Universal Health Coverage (UHC), while promoting innovative financing, local resource mobilization, and integration into public sector planning and budgeting frameworks. The Council mobilized stakeholders to Develop the Kenya's Operational Plan for Enhancing Country Readiness to Sustain a Resilient HIV Response Beyond 2030 to transition Kenya’s HIV

response from donor dependency to a sustainable, locally managed program. The council undertook the Rapid Result Initiative (RRI) through Resource Mobilization and Health Financing Analysis to evaluate county-level financial vulnerabilities resulting from the withdrawal of donor support.



Figure 4: Dignitaries at the national dialogue with governors and members of parliament to align funding strategies

Following the USG stop work order, the council accelerated **High-Level Policy Advocacy by convening an intergovernmental forum** with the county leadership, media, and parliamentary health committees



to discuss response strategies to funding disruptions. The Council also co-developed a **policy and technical brief** with NASCOP and the Council of Governors for the Presidency on the implications of U.S. Executive Order. During the reporting period, the NSDCC sensitized **nine counties Members of County Assemblies (MCAs) on budget advocacy**, domestic resource mobilization, and effective utilization of funds. In Turkana County, the council supported the development of the **Facility Improvement Fund (FIF) Bill**, a key legislative milestone designed to enhance the county's capacity to mobilize and manage resources at the facility level. As part of strengthening local manufacturing the NSDCC with support of SSLN and UNFPA conducted a comprehensive **condom landscape assessment and investment case** aimed to promote access and support Vision 2030 and Universal Health Coverage goals.

STRATEGIC OBJECTIVE 3: 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. During the period under review, the Council in partnership with the Kenya Medical Training College (KMTCC) developed the **Curriculum for Training on Prevention & Control of HIV and Other Syndemic Diseases at the Workplace; and Curriculum for Training on Prevention & Control of HIV and Other Syndemic Diseases in Infrastructure and Capital Development Projects**. These curricula are designed to equip public institutions, private sector actors, and community-based stakeholders with the knowledge and skills to integrate HIV prevention into workplace policies and infrastructure development initiatives. The council also **Strengthened Human Rights and Gender programming** through the Annual Review of Human Rights and Gender Scores and **enhancing the utilization of the HIV & AIDS Tribunal** services across 10 counties. Further, the NSDCC convened **the Judicial Multi-Stakeholder Colloquium** between judges, prosecutors, law enforcement and civil society actors to address access to justice for key populations (KPs), people living with HIV (PLHIV). In recognition of the pivotal role the media plays in informing and shaping public opinion, the council built **capacity of 250 health journalists on human rights-based reporting for health journalists**. To **Strengthen Human rights centered legislative environment**, the council supported the Members of County Assembly (MCAs) from 6 counties for a training on health and human centered legislation. **The disciplined and uniformed population** is classified under the vulnerable populations due to their work environment which puts them at risk of HIV. During the reporting period, the Council strengthen the capacity of the **Kenya Prison services, the Kenya Defence Forces (KDF) and the county askaris**.



Figure 5| Judicial Colloquium meeting held in Naivasha

Further, the NSDCC convened **the Judicial Multi-Stakeholder Colloquium** between judges, prosecutors, law enforcement and civil society actors to address access to justice for key populations (KPs), people living with HIV (PLHIV). In recognition of the pivotal role the media plays in informing and shaping public opinion, the council built **capacity of 250 health journalists on human rights-based reporting for health journalists**. To **Strengthen Human rights centered legislative environment**, the council supported the Members of County Assembly (MCAs) from 6 counties for a training on health and human centered legislation. **The disciplined and uniformed population** is classified under the vulnerable populations due to their work environment which puts them at risk of HIV. During the reporting period, the Council strengthen the capacity of the **Kenya Prison services, the Kenya Defence Forces (KDF) and the county askaris**.

As part of reaching out to the young people, the council Leveraged peer-to-peer approach to enhance HIV prevention capacity and also collaborated with the education sector and County Governments of Kajiado, Nakuru, Nandi, Kisii, and Kirinyaga, to sensitize 150 school-based caregivers (including matrons, nurses, chaplains, and counsellors). These sessions focused on improving treatment adherence, reducing stigma, and fostering supportive environments for learners living with HIV and those affected by TB and GBV, thus enhancing caregivers' ability to respond empathetically and effectively.



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

4.1 Progress monitoring of the response towards national, regional and global targets:

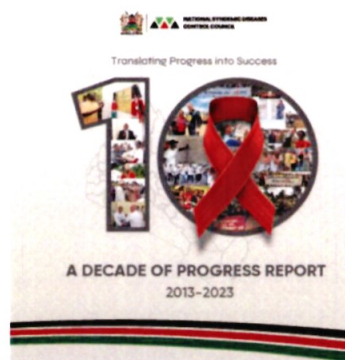
In fulfilling its mandate to generate strategic information, the Council continues to monitor progress of the response to support evidence-based programming and policy formulation.

i) The Ten-year progress report:

A 10-year analysis of the country's progress towards attainment of national, regional and global targets was developed to inform on interventions to be



Figure 6: County Askaris/ Administrators sensitization forum



prioritized towards the last mile of ending AIDS by 2030. The report highlights remarkable progress in reshaping the trajectory of the response as well as calls for efforts to intensify and sustain effective interventions. In 2023, about **95%** of the estimated people living with HIV (1,378,457) were aware of their HIV status. Antiretroviral therapy (ART) coverage among people living with HIV increased from 41% in 2013 to **97%** in 2023. Viral suppression among those on antiretroviral therapy increased from 85% in 2019 to **94%** in 2023. An 83% reduction in new HIV infections, from 101,448 in 2013 to 16,752 in 2023. Additionally, there was a reduction in the percentage contribution to new HIV infections by key populations (men who have sex with men, sex workers, people who inject drugs, and transgender people) from 33% in 2013 to 13% in 2023. Mother to Child

Transmission (MTCT) rate reduced from 14% in 2013 to 7.3% in 2023. Additionally, domestic financing for HIV increased from 32% in 2019 to 34% in 2022.

ii) Generation of the 2025 Global AIDS Monitoring (GAM) report and Kenya HIV Estimates:

Kenya, as a UN Member State and signatory to the UN High-Level Commitment, is obligated to submit annual reports on national progress toward global HIV targets. Key highlights from the GAM and HIV Estimates processes included: 97% of the estimated people living with HIV (1,326,336) were aware of their HIV status in 2024. About 87% of the estimated people living with HIV were on ART with 88% being adults aged 15+ years in 2024. Notably, there was low treatment coverage among children at 75% in the same year. Viral load suppression rate was at 66% among children aged 0-14 years and 79% among adult males. The MTCT rate increased to 9.26% due to non-use or drop off from ART.

In addition, sub-optimal PMTCT and ANC coverages of 90% and 83% respectively were highlighted in the report. To address the above gaps, the Council supported scale up of community interventions such as the engagement of women opinion leaders, the triple threat campaign and male engagement.

4.2 Monitoring of the Council’s Strategic Initiatives

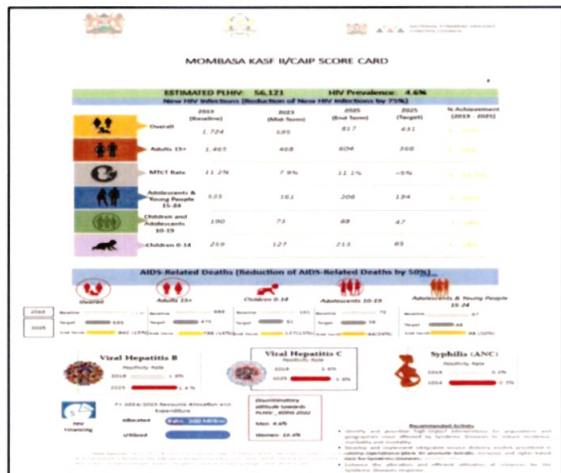
i)End the triple threat campaign: Evidence generated over time has indicated that the adolescents and young people continue to be disproportionately affected by HIV. In 2023, an estimated 2,083 new HIV infections occurred among adolescents aged 10-19 years with about 1,351 AIDS-related deaths occurring in the same age group. In 2024, about 240,915 adolescent girls aged 10-19 years presented at first antenatal care (ANC) clinic, representing 16% of the total antenatal care attendees (1,468,362). Further, a total of 47,676 cases of sexual and gender-based violence were recorded with adolescents aged 10-17 years representing 36% (17,361) of the total gender-based violence cases (47,676) reported in the country in the year. To address this, the Council launched the ‘Triple Threat Campaign’. During the reporting period, a total of 47 county triple threat profiles were developed that provided up-to-date insights on the Triple Threat, enabling counties to tailor interventions in response to emerging trends and contextual realities.



ii)Community based programming and accountability for Results: Communities form a cornerstone of effective programming for syndemic diseases. However, key interventions implemented at the grassroots level often go unrecorded and unaccounted for, despite their critical contribution to primary health care and the achievement of Universal Health Coverage (UHC) targets. To address this gap and shift away from the traditional, fragmented approach to data collection, the Council developed the Partner Reporting System (PRS) a groundbreaking, integrated, web-based platform for routine reporting of non-facility data by Civil Society Organizations (CSOs) and Ministries, Departments, and Agencies (MDAs). The PRS collects data around the 3 broad intervention areas; **Behavioural, biomedical** and **Structural**. During the reporting period, NSDCC strengthened reporting by training over 100 (31%) CSOs and approximately 282 county representatives on the Partner Reporting System during cluster meetings aligned with the Syndemic framework.

4.3 Strengthen Counties to effectively generate, disseminate, and utilize data

i) **Development of HIV county profiles:** In its efforts to provide technical assistance to counties in developing and utilizing data for informed programming, the Council supported all 47 counties to generate county-specific profiles. This exercise was conducted alongside the end-term review and the development of county-level disease frameworks. The resulting 47 County Profiles serve as essential tools for conducting comprehensive situation analyses of each county’s health landscape. They provide detailed insights into progress made and existing gaps in meeting national and global health commitments. This analysis empowers policymakers, healthcare providers, and stakeholders to design tailored interventions that address the unique needs of each county, thereby promoting more effective and equitable health responses across diverse communities.



communities.

ii) **Addressing the emerging threat of NCDs among PLHIV:**

The HIV and NCD estimates indicated that people living with HIV were 2-3 times more likely to have a non-communicable disease. To promote the quality of life for this population, it is critical to understand the dynamics of co-morbidities and develop targeted strategies for effective response. To support this process, the Council facilitated a two-day structured sensitization session across all 47 counties, led by the National Strategic Information (SI) team. These sessions reached approximately 658 stakeholders and enhanced their capacity to understand the HIV and NCD estimation process, interpret the data, and apply the findings to inform programmatic decision-making.

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

This strategic objective focuses on leveraging public education, targeted communication, and advocacy to drive demand for services and promote positive behaviour change. During the period under review, the following progress was achieved.

5.1 Leverage commemorative events to strengthen public education on ending new HIV infections, TB, and Sexually Transmitted Illnesses

Commemorative events provide a forum for reaching a wide population to address information gaps. During the reporting period, the council commemorated the **World AIDS Day 2024**

World AIDS Day (WAD), commemorated annually on December 1st, serves as a global platform to honor the lives lost to HIV/AIDS, celebrate progress made in the response, and express solidarity with people living with HIV. The 2024 national World AIDS Day commemoration was spearheaded by the Council in partnership with a broad range of multisectoral stakeholders. Central to WAD observance was a



Figure 7: Launch and Start of the 21KM Half Marathon, awarding of wheelchair race winners

themed 21km half marathon titled “*A Race Against Time*”, and 5 races categories (10km Public Road Race, 10km Wheelchair Race, 5km Family Walk, and a 2km CEOs) which served as an innovative platform to promote public education, deliver essential health services, and galvanize community-led action. Approximately 543 clients benefited from a range of interventions including health education on and screening for HIV, tuberculosis (TB), and non-communicable diseases (NCDs); HIV screening and testing; counseling on PrEP and PEP; substance use awareness; proper condom use and disposal; and general triage services. All 47 counties conducted localized commemorations, led by Governors, Deputy Governors, and senior health officials, reflecting strong nationwide participation. The Council implemented a strategic media campaign in collaboration with mainstream media to disseminate key messages on HIV, TB, and the Triple Threat. The commemoration reached an estimated 25 million people, engaged 1.8 million users on social media, and disseminated key messages to over 44,428 individuals across all 47 counties on ending the Triple Threat and promoting the health and well-being of men and boys

5.2. Implementation of Men and Boys’ strategy: Promoting the health and well-being of men and boys

Across Kenya, the health and well-being of men and boys have historically received limited focus within the national response to HIV, syndemic diseases, and gender-based violence. This gap has contributed to continued disparities in health outcomes, low uptake of services, and inadequate social support systems. National statistics reveal a pressing need to close these gaps, as men are less likely to seek HIV testing, suffer higher AIDS-related mortality rates, and are overrepresented in cases of substance use, tuberculosis, and incarceration. The Council undertook focused interventions during the reporting period to engage men and boys and promote their overall health and well-being

i) Men and Boys Summit-Championing Health Outcomes among Men and Boys:

The Men and Boys Summit was a national initiative designed to elevate awareness, challenge harmful gender norms, and promote health equity through inclusive public education and advocacy. This campaign was a build-up on a previous campaign of the National Men and Boys’ Health and Wellness Summit, which focused on addressing the Syndemic impact of HIV, TB, gender-based violence (GBV), and substance abuse among men and boys. Over 1,200 men, boys, and other diverse stakeholders were reached. The sensitization package consisted of positive masculinity and challenges to harmful gender norms and stereotypes. Other key outcomes included broader public access to prevention messaging, increased visibility of NSDCC’s coordination role, and the amplified discourse on male health issues. The inclusion of men and boys in the health narrative was particularly instrumental in informing future programming for boys and men. One of the key achievements of this summit was securing public commitments from the Kalenjin council of elders and the summit participants to advocate for positive masculinity in the community, thereby supporting advocacy efforts.



Figure 8: Section of delegate and The Kalenjin council of elders during the Men and Boys’ Summit in Elgeyo Marakwet

ii) Strengthening role of men in communities of practice (CPs) and agents of change

Communities of Practice (CoPs) are collaborative learning platforms that bring together individuals with shared interests or expertise to exchange knowledge, co-create solutions, and improve outcomes in a specific area. The Council supported the identification and strengthening of male-led CoPs to build their capacity in addressing the Triple Threat new HIV infections, gender-based violence (GBV), and gender inequalities and positive role modeling to shift harmful gender norms and behaviors. A total of 6 Community of Practice (CoPs) groups were formed. The intervention was implemented in Kiambu, Meru, Kericho, Kisii, Turkana, and Elgeyo-Marakwet. Across the six counties, 349 men were trained as Male Champions using the Human Centered Design Model. These champions conducted over 200 community sensitization sessions, reaching more than 12,900 men and boys with targeted messaging on prevention of syndemic diseases, including HIV, TB, and gender-based violence. Assorted IEC materials totaling 2,800 and 4,900 male condoms were distributed to support HIV prevention efforts.

5.3 Implementation of commitment plan to end the Triple Threat

The Triple Threat initiative is a unified, whole-of-government and whole-of-society response Multi-Sectoral Commitment Plan developed to address new HIV infections, sexual and gender-based violence (SGBV), and early and unintended pregnancies among adolescents and young people. The Plan provides a structured framework for sustained collaboration across government ministries, agencies, civil society, and development partners, enabling effective coordination, resource mobilization, and the implementation of evidence-based interventions. It also seeks to address systemic inequalities and policy, social, economic, legal, and cultural barriers that hinder progress. During the reporting period, the Council implemented several initiatives aligned with this Plan reinforcing national priorities and contributing to Kenya's progress toward achieving the Sustainable Development Goals (SDGs) by 2030.

i) Strengthening Coordination and Accountability in the Triple Threat Response: Multisectoral Engagement with National, County, and Community Leaders

During the reporting period, the National Syndemic Diseases Control Council (NSDCC) convened a series of multisectoral engagement forums aimed at strengthening the national and sub-national response to the Triple Threat of HIV, gender-based violence (GBV), and adolescent pregnancy. The engagements brought together key stakeholders, including representatives from the Ministry of Interior (National Government Administration Officers such as Chiefs), the Ministry of Labour and Social Protection, the Directorate of Public Prosecutions, Gender Desk Police Officers, and County Departments of Health, Gender, Youth, and Children's Services. Additionally, women opinion leaders, religious leaders, and civil society organizations played an instrumental role in shaping priorities and guiding community-centered interventions. The fora were convened across 15 counties: Lamu, Tana River, Wajir, Mandera, Kitui, Isiolo, Marsabit, Nyandarua, Migori, West Pokot, Uasin Gishu, Murang'a, Kirinyaga, Laikipia, and Samburu, with the primary goal of enhancing multisectoral collaboration, improving service linkages, and promoting community-driven solutions to address syndemic challenge. A total of 2,435 leaders and community gatekeepers were engaged, and action plans were developed to guide implementation of locally responsive strategies.



Figure 9: Multisectoral Stakeholders engagement forum in Laikipia County; CS Duale giving remarks during the Garissa Triple Threat meeting

iii) Triple threat sensitization forums at the community level

The National Syndemic Diseases Control Council (NSDCC) recognizes the elimination of the triple threat of new HIV infections, teenage pregnancies, and sexual and gender-based violence (SGBV) as a critical priority for both national and county governments. Adolescents and young people remain particularly vulnerable due to limited access to HIV treatment, social and legal protection, and their heightened exposure to stigma and SGBV. To effectively address these vulnerabilities both in and out of school settings, NSDCC mobilized resources from the Government of Kenya and development partners to implement widespread public education and community engagement on ending the triple threat. These interventions convened diverse stakeholders, including men and boys, adolescents and young people, women leaders, National Government Administrative Officers (NGAO), county officials, religious leaders, and other community gatekeepers. A total of 51,518 stakeholders were sensitized and actively engaged in advancing the Triple Threat agenda at the grassroots level. The forums also contributed to increased public access to prevention messaging and strengthened community-led advocacy for the protection and empowerment of young people.



Figure 11: From L to R Young people performing a skit on Triple Threat in Wajir county; Community members following a Triple Threat sensitization meeting in Garissa County

5.4 High level Advocacy Forums for Syndemic Diseases Response

i) Joint United Nations Program on HIV and AIDS (UNAIDS) 55th Program Coordinating Board (PCB) Meeting

The UNAIDS PCB meeting was established by the United Nations Economic and Social Council (ECOSOC) in 1996, to strengthen the UN's HIV and AIDS response and is governed by the PCB with representatives of 22 member states, co-sponsors, and five NGO representatives, including those living with HIV. Kenya chaired the PCB in 2024, after serving as Rapporteur in 2022 and Vice Chair in 2023. The 55th UNAIDS PCB meeting took place in Nairobi, Kenya, from December 10-12, 2024, at the

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Serena Hotel. Over 250 delegates attended, including PCB member states, observers, cosponsors, and NGOs. Kenya showcased its 40-year HIV response, enhancing its global health leadership and boosting its profile for international conferences and tourism. The meeting increased Kenya's visibility within the UN system, mobilized partner and donor support, fostered high-level advocacy, and brought both immediate and long-term economic benefits from the foreign delegates' expenditures.



Figure 12: From L to R The Principal Secretary State Department of Medical Services Harry Kimtai chairing the 55th UNAIDS PCB meeting convened on 10th – 12th Dec 2024; Section of delegates following the proceedings

ii) High level advocacy and program review forum with National leadership



Figure 13: End the Triple Threat Performance Review Meeting with Regional and County Commissioners in Nalvasha

The Triple threat Prevention Steering Committee, led by the National Syndemic Diseases Control Council (NSDCC) in collaboration with the National Council for Population and Development (NCPD), the Ministry of Interior and National Administration, the Ministry of Education, UNFPA, and other key stakeholders, continues to provide strategic direction and oversight for the implementation of the "End the Triple Threat Initiative." This multi-sectoral effort aims to reduce and ultimately eliminate new HIV infections, adolescent pregnancies, and sexual and gender-based violence

(SGBV) among adolescents and young people across Kenya. During the reporting period, the Committee convened a national progress review meeting to assess milestones achieved since the program's inception. The meeting provided a platform for stakeholders to reflect on implementation progress, identify existing challenges and gaps, and collaboratively develop a targeted action plan to accelerate progress. It also facilitated the sharing of innovative, evidence-based strategies across counties, reinforcing the importance of coordinated, community-led responses to ending the triple threat.



Figure 14: CECM- Health members and NSDCC attending the quarterly consultative forum in Garissa County

STRATEGIC OBJECTIVE 6: NSDCC INSTITUTIONAL STRENGTHENING

Institutional strengthening is critical for enhancing the Council's capacity to deliver on its mandate. During the reporting period, the council undertook various initiatives towards implementation of the performance contract as guided by the 21st PC Cycle guidelines. The council established a **Productivity Mainstreaming Committee** comprising of ten (10) members drawn from various departments. The



Figure 15: Performance Contract signing between the CS Health, and the NSDCC Board and Management at Afya Annex, Nairobi

Recovery (DR) solution was designed and deployed to enhance data security, ensure system resilience, and safeguard business continuity. The council continued to **increase staff capacity** through staff webinars. A total of ten (10) webinars were held during the reporting period and attended by over 80% of all staff. Following the enactment of Legal Notice No. 143 of 2022, which restructured the National Syndemic Diseases Control Council (NSDCC), the Board approved the transition of staff to the new NSDCC structure, in accordance with the approved Human Resources Instruments.

In Strengthening Corporate Governance, the council inducted all newly appointed Board members through a comprehensive program that introduced them to the Council's mandate, governance structure, strategic priorities, and operational environment.

council also improved its **risk management by enhancing the capacity of staff** to effectively identify and manage risks. A total of ten (10) Risk champions have been nominated per directorate to provide oversight into the implementation of the risk management framework. As part of **Implementation of Disaster Recovery Measures**, a comprehensive Disaster



Figure 16: Board members training on Effective Corporate Oversight in Mombasa

10. Environmental and Sustainability Reporting

i) Sustainability strategy and profile

The National Syndemic Diseases Control Council (NSDCC) continues to advance its sustainability agenda through the integration of environmental responsibility, social equity and organizational resilience into its operations and strategic frameworks. In line with its expanded mandate under Legal Notice No. 143 of 2022, the Council has prioritized sustainability as a cross-cutting theme in the implementation of health programs, stakeholder engagement, and institutional development.

(a) Achievements

There was continued transition to digital operations through the Enterprise Resource Planning (ERP) system and Electronic Document Management System (EDMS), significantly reducing paper consumption and improving operational efficiency, production of multi-use Information, Education and Communication (IEC) materials, incorporating QR codes for easy access to digital content and promoting eco-friendly information sharing. There was strengthened inter-sectoral coordination by engaging 13 county governments and community groups in CSR and public health sensitization activities addressing the "Triple Threat" (HIV, teenage pregnancy and gender-based violence), and improved staff and stakeholder awareness of environmental and sustainability practices.

(b) Service Charter

The Council's Service Delivery Charter outlines commitment to timely, transparent and responsive public service in line with its core mandate of coordinating the national response to Syndemic Diseases. The Charter emphasizes quality service standards, stakeholder engagement, efficiency and transparency accountability mechanism. The Charter is periodically reviewed to reflect evolving service standards and stakeholder expectations, ensuring alignment with national goals, legal frameworks, and NSDCC's Strategic Plan (2022–2027).

(c) Setbacks

The Council experienced budgetary limitations which affected the scale and consistency of some planned Corporate Social Responsibility (CSR) and environmental outreach programmes.

(d) Mitigation

The Council leveraged on County partnerships to facilitate the tree planting and health awareness events, increasing resource pooling and improving programme reach.

ii) Environmental Performance

NSDCC is firmly committed to environmental protection and the promotion of sustainable practices across all areas of its operations. We recognize our responsibility to safeguard natural resources, reduce our ecological footprint and prevent pollution by adopting efficient technology and environmentally sound processes. The Council continues to prioritize environmental stewardship as a key component of its operational sustainability as guided by the relevant laws, regulations and international best practices. In the Financial Year 2024/2025, the following initiatives were implemented to reduce the Council's environmental footprint while enhancing service delivery.

(a) Electronic Document Management System (EDMS)

The Council has deployed an integrated Enterprise Resource Planning (ERP) platform encompassing Finance, Procurement, and Human Resource functions. A key feature of this system is the Electronic Document Management System (EDMS), which supports digital document processing, approval

workflows, and online archival. This initiative has significantly reduced dependence on physical files, improved turnaround time, minimized printing and storage costs, and enhanced operational transparency and traceability.

(b) Production of Multi-Purpose Information, Education and Communication (IEC) Materials

The Council has adopted a sustainable production model for IEC materials, ensuring that resources such as brochures, pamphlets, and banners are designed for multi-event usage. This approach reduces single-use production, curbs waste and supports efficient resource utilization. Further, NSDCC has integrated QR codes into key display materials, enabling stakeholders to access digital versions of IEC content. This innovation not only minimizes paper usage but also promotes broader dissemination of critical health information through mobile technology.

(c) Tree Growing Initiative

As part of its commitment to environmental sustainability and in line with the 21st Performance Contract Cycle and in line with the Presidential Tree Growing Campaign, the Council planted 44,000 trees across the country. This was in collaboration with 13 counties including Meru, Kitui, Makueni, Uasin Gishu, Kiambu, Kajiado, Narok, Nyeri, Murang'a, Busia, Trans Nzoia, Elgeyo Marakwet, and Vihiga . Through strategic sustainability initiatives, operational efficiencies and community-driven environmental programmes, the Council continues to demonstrate its leadership in aligning public health with responsible environmental management. These efforts are pivotal in enhancing the Council's institutional resilience, fostering public trust, and advancing Kenya's journey toward a healthier and more sustainable future.



Figure 27: NSDCC Ag. CEO planting a tree in Elgeyo Marakwet

iii) Employee Welfare

a) Staff Welfare and Workforce Diversity

The Council's Human Resource policies are developed to attract, retain and empower staff with the requisite skills, competencies and professional disposition necessary to fulfil the Council's strategic mandate. These policies are firmly grounded in national labour legislation and workplace regulations, instrumental in fostering a positive organizational culture, enhancing employee satisfaction and advancing long-term institutional success. The Council's human resource management is supported by a team of qualified professionals who possess the technical expertise required to deliver on the Council's objectives and to the emerging workforce demands. Their contributions are central to strengthening internal capacity and sustaining a high-performing work environment. The period under review, the Council's staff establishment stood at 156 employees. The gender distribution across the workforce complied with the constitutional requirement on the two-thirds gender principle, reinforcing the Council's commitment to equitable representation and inclusive employment practices.

b) Staff Development and Competency Enhancement

The Council continued to prioritize staff development through strategic training initiatives. Training needs were systematically identified through supervisor recommendations, performance appraisals and the evaluation of existing skills gaps. In addition, employees were encouraged and supported to participate in Continuous Professional Development (CPD) programmes to maintain active membership and good standing within their respective professional bodies. Staff development was guided by policy framework, including the Staff Training Policy, Human Resources Policy, Employee

Career Development Guidelines, Employee Induction Policy and the Code of Conduct and Ethics. These policies collectively ensured that capacity-building efforts were aligned with institutional goals and professional standards. The Council was able to support professional development for 70 staff members, representing 44.9% of the total workforce. Due to budgetary constraints, the Council prioritized training interventions based on strategic relevance. As a result, trained employees enhanced their functional competencies and strengthened their communication, teamwork, and leadership skills, contributing to improved organizational performance and service delivery.

c) Enterprise Resource Planning (ERP) System

The Council has adopted a comprehensive Enterprise Resource Planning (ERP) system to advance operational efficiency and streamline Human Resource Management. This digital platform has transformed several core HR processes by integrating technology driven solutions that enhance both productivity and transparency. The functions facilitated through the ERP system include performance appraisal, training needs analysis, payroll processing, employee data management, leave administration and out-of-office tracking, accessible through a secure, web-based intranet portal. This personalized digital interface allows employees to manage essential HR tasks independently while ensuring real-time access to accurate records and resources. By leveraging ERP technologies, the Council has significantly improved service delivery within its Human Resource function.

d) Strengthening Access and Equity for Persons with Disabilities

During the reporting period, the Council made significant strides in fostering inclusivity and promoting accessibility within the workplace. In line with the recommendation by the National Council for Persons with Disabilities (NCPWD), institutions are encouraged to ensure that at least 5% of their total workforce comprises Persons with Disabilities (PWDs). To support this recommendation, the Council has taken deliberate steps, including advertising job vacancies through the NCPWD platform to enhance access and visibility for qualified candidates with disabilities. As of the reporting period, 3.2% of the Council's staff were Persons with Disabilities. The Council remains committed to implementing inclusive hiring practices and pursuing targeted outreach initiatives to achieve the 5% benchmark. The Council received a donated wheelchair from NCPWD which was made available to support the mobility needs of staff and visitors with physical disabilities as well as produced copies of its service charter in braille format, enhancing accessibility for visually impaired stakeholders and reinforcing its commitment to equitable information dissemination. Three staff members underwent training in sign language, thereby enhancing the Council's internal capacity to engage with individuals with hearing impairments and significantly improving communication and service delivery for this demographic.

e) Youth Empowerment and Internship Programme

The Council remains steadfast in its commitment to empowering youth by facilitating meaningful opportunities for skill development and career readiness. Recognizing the pivotal role that internships play in bridging the gap between academic learning and professional practice, the Council continues to invest in structured programmes designed to nurture talent and prepare young people for entry into the workforce. During the reporting period, a total of 65 interns and attachment students were engaged across various departments. The interns benefited from hands-on training, mentorship and job-readiness initiatives tailored to provide exposure to real world work environments. This marked a notable increase from the previous financial year, which saw the engagement of 52 interns and attachment students.

iv) **Market Place Practices**

a) **Responsible Competition Practice**

Compliance on Anti-Corruption Commission Regulations: The Council awarded 200 contracts valued at Kshs.500,000 and above, totalling to Kshs.268,810,947 during Financial Year 2024/2025. The quarterly reports, including the firm's Directors list was submitted to Ethics and Anti-Corruption Commission (EACC).

Implementation of the Preference and Reservation for Special Groups

The Council set aside Kshs. 214,652,550 worth of procurement opportunities for special groups, which reflects 30% of the procurement budget for the period under review. The following tables illustrate the awards for each quarter under the Access to Government Procurement Opportunities (AGPO) and Procurement of Local Content.

Contracts Awarded to AGPO

Quarter	Total Procurement Awarded	Contract Awarded AGPO	% of Contracts Awarded
1	47,392,198.00	10,738,513.00	23
2	106,940,257.00	46,150,878.00	43
3	59,655,175.00	38,287,588.00	64
4	216,257,006.00	34,579,192.00	16
Total	288,570,744.00	129,756,170.00	44

Contracts Awarded to Procurement of Local Content

Quarter	Total Procurement Awarded	Contracts Awarded	% of Contracts Awarded
1	47,392,197.23	47,392,197.23	100
2	106,940,256.13	106,940,256.13	100
3	59,655,174.37	59,655,174.37	100
4	216,257,006.00	133,257,005.00	61
Total	430,244,634.00	347,244,633.00	81

b) **Responsible Supply Chain and Supplier Relations**

To promote ethical and transparent procurement practices, the Council adopted a comprehensive e-procurement system that supports responsible competition and ensures full accountability across its supply chain operations. This digital platform facilitates the processing of procurement transactions, including supplier registration. The system supports a range of functions critical to procurement governance, including the preparation and implementation of the Annual Procurement Plan, real-time tracking and approval of memos and purchase requisitions, and digital registration and updating of supplier information, particularly for the renewal of statutory documents. Additionally, the platform hosts a centralized Supplier/Vendor Profile that displays all tenders invited and participated in, as well as approved Local Purchase Orders (LPOs) and Local Service Orders (LSOs) for successful bidders. Other features include e-invoicing and an automated online payment process, which has significantly improved the efficiency and timeliness of supplier payments. Tenders are opened electronically, and comprehensive evaluation reports are generated through the e-procurement system, enhancing transparency, promoting fairness, and strengthening competitive practices in the procurement process.

c) Responsible Engagement with the Citizen

NSDCC continues to adhere to the National Treasury Circular No. 9/2015, Ref: MOF/TE 3/03/ (37) of 10th July 2015, which directed all Ministries, Departments and State Corporations to channel their advertising needs through the Government Advertising Agency (GAA) via the *MyGov* pull-out in the local dailies. This compliance has ensured alignment with government communication protocols, promoted transparency, and optimised the dissemination of information to the public in a cost-effective manner.

The Council upheld its commitment to transparency, accountability, and service delivery by strengthening mechanisms for receiving, addressing, and resolving public complaints. This was guided by the constitutional values of good governance, the Public Service (Values and Principles) Act, 2015, and the Commission on Administrative Justice (CAJ) guidelines. In addition, the Council enhanced access to information and citizen engagement by utilizing its official website and social media platforms for real-time awareness, emergency response, and feedback. These efforts culminated in a composite score of 100%, reflecting a Performance Grade of Excellent.

d) Product Stewardship

Under the Systems and Processes Pillar, NSDCC has focused on strengthening institutional capacity to meet current and emerging public health challenges, while ensuring that operations and business processes are fully automated. A key milestone has been the implementation of the Enterprise Resource Planning (ERP) system, which has streamlined core functions, enhanced efficiency, and strengthened accountability. For instance, the cashless payments functionality within the Finance module has created a lasting audit trail, reduced risks of fraud, shortened transaction lead times, and significantly cut down on paperwork, thereby improving overall operational effectiveness.

v) **Corporate Social Responsibility/Community Engagements**

The Council recognizes Corporate Social Responsibility (CSR) as an essential extension of its mandate to coordinate and facilitate a multi-sectoral response to syndemic diseases in Kenya. NSDCC is guided by the CSR policy and engages in activities to promote inclusive, sustainable and community-centered public health outcomes.

The Omari Project

Through its Corporate Social Responsibility (CSR) initiatives, NSDCC supports the Omari Project in delivering harm reduction services along the Kenyan Coast. The project provides residential, outpatient, and outreach interventions to address heroin addiction and prevent HIV transmission. Services include drug and HIV education, risk awareness, counseling, provision of condoms, referrals for testing and treatment, as well as linkage to Comprehensive Care Centres for CD4 counts, ART,



Figure 28: From L to R, the Omari Drop Inn Centre; a client contributing during a group therapy session attended by the NSDCC board

and management of opportunistic infections. Residential facilities further offer a safe environment for withdrawal, counseling, health services, meals, religious and recreational activities. By supporting the Omari Project, NSDCC contributes to saving lives, restoring dignity, and empowering communities affected by drug use and HIV.

11. Report of the Directors

The Directors submit their report together with the audited financial statements for the year ended June 30, 2025, which show the state of the NSDCC affairs.

Principal activities

The principal activities of the Council continued to be provision of leadership, coordination and oversight for the multi-sectoral national response to HIV and other syndemic diseases.

Results

The results of the NSDCC for the year ended June 30, 2025, are set out on page 1.


Directors

The members of the Board who served during the year are shown on pages ix to xiii.

Auditors

The Auditor General is responsible for the statutory audit of the NSDCC under Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

By Order of the Board



.....
Emily Mukami Njiru
Corporation Secretary/Secretary to the Board

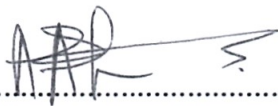
12. Statement of Directors Responsibilities

Section 81 of the Public Finance Management (PFM) Act No.18 of 2012 and section 14 of the State Corporations Act Cap 446, require the Directors to prepare financial statements in respect of the Council, which give a true and fair view of the state of affairs of the Council at the end of the financial year and the operating results of the Council for that year. The Directors are also required to ensure that the Council keeps proper accounting records which disclose with reasonable accuracy the financial position of the Council. The Directors are also responsible for safeguarding the assets of the Council. The Directors are responsible for the preparation and presentation of the Council's financial statements, which give a true and fair view of the state of affairs of the Council for and as at the end of the financial year ended June 30, 2025. This responsibility includes:

- (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
- (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Council;
- (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud;
- (iv) Safeguarding the assets of the Council;
- (v) Selecting and applying appropriate accounting policies; and
- (vi) Making accounting estimates that are reasonable in the circumstances.

The Directors accept responsibility for the Council's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and the State Corporations Act. The Directors are of the opinion that the Council's financial statements give a true and fair view of the state of Council's transactions during the financial year ended June 30, 2025, and of the Council's financial position as at that date. The Directors further confirm the completeness of the accounting records maintained for the Council, which have been relied upon in the preparation of the Council's financial statements as well as the adequacy of the systems of internal financial control. Nothing has come to the attention of the Directors to indicate that the Council will not remain a going concern for at least the next twelve months from the date of this statement.

The Council's financial statements were approved by the Board on **August 26, 2025**, and signed on its behalf by



Hon. Ahmed Ibrahim Abass
Board Chairperson



Douglas O. Bosire
Ag. Chief Executive Officer

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL SYNDemic DISEASES CONTROL COUNCIL FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

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

The three parts of the report 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 National Syndemic Diseases Control Council set out on pages 1 to 34, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and 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 National Syndemic Diseases Control Council as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the National Aids Control Council (Amendment) Order, 2022 published vide Legal Notice No. 143 of 2022 and the Public Finance Management Act, 2012.

Basis for Opinion

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

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final expenditure budget of Kshs.1,507,837,467 and actual on comparable basis amount of Kshs.1,250,244,382 resulting to an under-expenditure of Kshs.257,593,085 or 17%.

The under expenditure affected planned activities and may have impacted negatively on service delivery to the public.

2. Long Outstanding Doubtful Debts

The statement of financial position and as disclosed in Note 21 to the financial statements reflects receivables from non-exchange transactions balance of Kshs.1,675,184. It was noted that the Council is owed Kshs.81,560,092 which remained outstanding for more than four (4) years without recovery.

In the circumstances, the operations of the Council may be affected by delayed payment of debts.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the prior years' audit reports, several issues were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. Review of the status during audit of the Council in 2024/2025 revealed that the following issues remained unresolved:

No.	Financial Year	Audit Issue
1	2023/2024	Budgetary Control and Performance
2		Long Outstanding Doubtful Debts
3		Missed Performance Targets
4		Understaffing of the Council
5	2022/2023	Budgetary Control and Performance
6		Budget Deficit

Other Information

The Management is responsible for the Other Information set out on pages v to lii which comprise of Key Entity Information and Management, The Board of Directors, Key Management Team, Chairman's Statement, Report of the Chief Executive Officer, Statement of Comparison of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Directors and Statement of Directors Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Unutilized Deferred Revenue

The statement of financial position and as disclosed in Note 28 to the financial statements reflects deferred revenue balance of Kshs.102,893,909. Included in this balance is Kshs.100,000,000 received in the year 2017 for the purpose of acquiring and developing the Maisha Plaza project to host the Council. Seven (7) years after the receipt of these funds, there was no evidence of availability of land for this project and the construction has not commenced.

In the circumstances, the feasibility of the project and value for money of deferred income of Kshs.100,000,000 could not be confirmed.

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

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

Conclusion

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

Basis for Conclusion

Officers not Appointed in Substantive Positions

The statement of financial performance and as disclosed in Note 11 to the financial statements reflects employee costs of Kshs.478,188,066. However, it was observed that key management personnel including the Chief Executive Officer, Coordinator Regional Officer, Director of Finance and Grants, Deputy Director, Supply Chain Manager, Principal Administration Officer, Principal Programme Officer, Regional Officers, Deputy Director, Human Resource Manager, Director of Finance and Grants, Deputy Director Administration, Principal Human Resource Officer, and Principal ICT Officer were all serving in an acting capacity.

In the circumstances, the effectiveness of internal controls on staff management could not be confirmed and having key staff in acting capacity weakens governance, accountability, and operational efficiency.

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

Responsibilities of the Management and the Council

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected

to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 November, 2025

NATIONAL SYNDemic DISEASES CONTROL COUNCIL
Annual Report and Financial Statements
for the year ended June 30, 2025.


14. Statement of Financial Performance for the year ended June 30, 2025

STATEMENT OF FINANCIAL PERFORMANCE				
FOR THE YEAR ENDED 30th JUNE 2025				
	Note	FY 2024/2025 Ksh	Re-stated 2023/2024 Ksh	Audited 2023/2024 Ksh
Revenue from non-exchange transactions				
Transfers from other government entities	6	1,266,867,083	997,229,997	1,440,760,830
Public contributions and donations	7	2,894,832	4,735,476	4,735,476
Other Income	8	7,638,851	5,615,378	5,615,378
		<u>1,277,400,766</u>	<u>1,007,580,851</u>	<u>1,451,111,684</u>
Revenue from exchange transactions				
Finance income	9	774,539	871,764	6,891,586
		<u>1,278,175,305</u>	<u>1,008,452,614</u>	<u>1,458,003,270</u>
Expenses				
Use of Goods and services	10	548,610,023	561,795,808	1,123,794,786
Employee costs	11	478,188,066	435,182,017	435,182,017
Council Expenses	12	23,700,082	18,404,538	18,404,538
Depreciation and amortization expense	13	36,975,276	36,390,020	36,390,020
Repairs and maintenance	14	39,883,140	21,405,226	21,405,226
Transfer to car and mortgage	15	30,000,000	100,000,000	-
Transfer to other Government Agencies	16	83,680,091	-	-
Total expenses		<u>1,241,036,678</u>	<u>1,173,177,609</u>	<u>1,635,176,587</u>
Other gains/losses)				
Loss/Gain on sale of assets	17	<u>(185,019)</u>	<u>93,040</u>	<u>93,040</u>
Surplus/Deficit) for the period		<u><u>36,953,609</u></u>	<u><u>(164,631,954)</u></u>	<u><u>(177,080,276)</u></u>

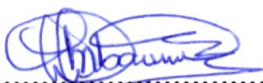
Note

Revenue and expense items for FY 2023/24 have been re-stated. Please see note 32 for details.


The notes set out on pages 6 to 28 form an integral part of these Financial Statements. The Financial Statements set out on pages 1 to 39 were signed on behalf of the Board of Directors by:


 Name: Mr. Douglas O. Bosire
 Accounting Officer

Date 14/11/2025


 Name: CPA Lydia Mbai
 Ag. Director Finance and grants
 ICPAK M/No: 18570

Date 14/11/2025


 Name: Hon. Ahmed Ibrahim Abass
 Chairman of the Board

Date 14/11/2025

NATIONAL SYNDemic DISEASES CONTROL COUNCIL
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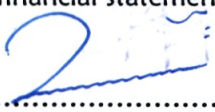
15. Statement of Financial Position as of June 30, 2025


STATEMENT OF FINANCIAL POSITION AS AT 30th JUNE 2025			Restated	Audited
Assets	Note	2024/2025	2023/2024	2023/2024
		Ksh	Ksh	Ksh
Current assets				
Cash and cash equivalents	18	246,215,059	316,254,420	334,025,084
Prepayment	19	51,974,584	56,059,238	
Receivables from exchange transactions	20	10,009,348	10,009,348	166,066,458
Receivables from non-exchange transactions	21	1,675,183	535,088	535,088
Inventories	22	8,658,845	8,937,398	8,937,398
		318,533,019	391,795,493	509,564,028
Non-current assets				
Property, plant and equipment	23	111,548,951	134,684,035	134,684,035
Intangible assets	24	22,641,116	25,875,561	25,875,561
Total non-current assets		134,190,067	160,559,597	160,559,596
Total assets		452,723,086	552,355,089	670,123,624
Liabilities				
Current liabilities				
Trade and other payables	25	-	-	24,492,326
Provisions	26	4,200,000	4,200,000	4,200,000
Employee benefit obligation	27	71,296,637	121,276,735	121,276,734
Total current liabilities		75,496,637	125,476,735	149,969,060
Non-Current liabilities				
Deferred Revenue	28	102,893,909	189,499,425	189,499,425
Total non-current liabilities		102,893,909	189,499,425	189,499,425
Total liabilities		(178,390,546)	(314,976,160)	(339,468,485)
Net assets		274,332,540	237,378,930	330,655,139
Funds and reserves				
Revaluation reserve	29	138,239,752	138,239,751	138,239,751
Accumulated surplus		136,092,788	99,139,179	192,415,389
Total funds and liabilities		274,332,540	237,378,930	330,655,139


Note

Assets and liability items for FY 2023/24 have been re-stated. Please see note 32 for details.

The financial statements set out on pages 1 to 28 were signed on behalf of the Board of Directors by:


 Name: Mr. Douglas O. Bosire
 Accounting Officer


 Name: CPA Lydia Mbai
 Ag. Director, Finance and
 Grant Management
 ICPAK M/No: 18570


 Name: Hon. Ahmed Ibrahim Abass
 Chairman of the Board

Date 14/11/2025

Date 14/11/2025

Date 14/11/2025

NATIONAL SYNDemic DISEASES CONTROL COUNCIL
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16. Statement of Changes in Net Assets for the year ended June 30, 2025

STATEMENT OF CHANGES IN NET ASSETS FOR YEAR ENDED JUNE 30, 2025			
	ACCUMULATED SURPLUS	REVALUATION RESERVE	TOTAL
	Ksh	Ksh	Ksh
Balance as at July 1, 2023	376,308,053	138,239,752	514,547,805
Tax adjustment	(6,812,388)	-	(6,812,388)
Adjustment for re-statement	(105,724,532)	-	(105,724,532)
Deficit for the year	(164,631,954)	-	(164,631,954)
Balance as at June 30, 2024	<u>99,139,179</u>	<u>138,239,752</u>	<u>237,378,931</u>
Balance as at July 1, 2024	99,139,179	138,239,752	237,378,931
Surplus for the year	36,953,609	-	36,953,609
Balance as at June 30, 2025	<u>136,092,788</u>	<u>138,239,752</u>	<u>274,332,540</u>

Note:

The accumulated surplus and reported deficit for the year ended June 30, 2024, has been re-stated. Please see note 32 for details of restatement.

NATIONAL SYNDemic DISEASES CONTROL COUNCIL
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17. Statement of Cash Flows for the year ended June 30, 2025

STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED JUNE 30, 2025		Re-stated	Audited
		2023/2024	2023/2024
	Note	Ksh.	Ksh.
Cash flows from operating activities			
Receipts			
Transfers from other governments entities		1,179,687,567	1,006,344,800
Less: Deferred revenue		-	(3,499,425)
Public contributions and donations		2,894,832	4,735,476
Finance income		774,539	290,238
Other income		7,638,851	6,891,586
Total receipts		1,190,995,789	1,007,871,089
Payments			
Use of goods and services		544,812,906	737,491,039
Employee costs		528,168,163	367,588,054
Board Expenses		23,700,082	18,404,538
Repairs and maintenance		39,883,140	21,405,226
Tax arrears paid		-	6,812,388
Transfer to other Government Agencies		83,680,091	-
Transfer to car and mortgage scheme		30,000,000	99,997,870
Total payments		1,250,244,383	1,151,701,246
Net cash flows from/(used in) operating activities	31	(59,248,594)	(143,830,156)
Cash flows from investing activities			
Purchase of PPE and Intangible assets		(11,016,876)	(26,469,245)
Proceeds from sale of PPE		226,110	93,040
Net cash flows from/(used in) investing activities		(10,790,766)	(26,376,205)
Net increase/(decrease) in cash & Cash equivalents		(70,039,360)	(170,206,361)
Cash and cash equivalents at 1 July	18	316,254,419	486,460,779
Cash and cash equivalents at 30 June		246,215,059	334,025,084

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

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	Performance difference(%)
	2024/2025	2024/2025	2024/2025	2024/2025	2024/2025	
	Ksh	Ksh	Ksh	Ksh	Ksh	
Budget Carryovers						
Acquisition of office space	100,000,000		100,000,000	100,000,000	-	0%
Car and mortgage	30,000,000		30,000,000	30,000,000	-	0%
Acquisition of tablets for HIV validation	83,680,091		83,680,091	83,680,091	-	0%
Staff gratuity obligation	102,574,328		102,574,328	102,574,328	-	0%
Total budget carryover	316,254,419	-	316,254,419	316,254,419		
Receipts						
Transfers from other governments entities	1,129,687,567	50,000,000	1,179,687,567	1,179,687,567	-	0%
Public contributions and donations	2,894,832		2,894,832	2,894,832	-	0%
Other income	8,000,000		8,000,000	7,864,961	135,039	2%
Interest income	1,000,649		1,000,649	774,539	226,110	23%
Total Receipts	1,457,837,467	50,000,000	1,507,837,467	1,507,476,318		0%
Payments						
Acquisition of office space	100,000,000		100,000,000	-	100,000,000	100%
Compensation of employees	529,289,536	-	529,289,536	528,168,163	1,121,373	0%
Use of goods and services	651,284,618	50,000,000	701,284,618	544,812,906	156,471,712	22%
Board Expenses	23,700,082		23,700,082	23,700,082	-	0%
Repairs and maintenance	39,883,140	-	39,883,140	39,883,140	-	0%
Transfers to other Government agencies	83,680,091		83,680,091	83,680,091		0%
Transfer to car and mortgage	30,000,000		30,000,000	30,000,000		0%
Total expenditure	1,457,837,467	50,000,000	1,507,837,467	1,250,244,382	257,593,085	17%
Operating surplus	-	-	-	257,231,936		

Budget Reconciliation

Surplus as per budget

257,231,936

Purchase of PPE

(11,016,876)

Closing Cash and Cash Equivalent as per the statement of Cash flows

246,215,059

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19. Notes to the Financial Statements

1. General Information

The National Syndemic Diseases Control Council (NSDCC) is a state corporation established under section 3 of State Corporations Act CAP 446 through National AIDS Control Council order 170 of 1999 as amended by legal notice number 143 of 2022. The NSDCC is wholly owned by the Government of Kenya and is mandated to lead and coordinate multi- sectoral partnerships in HIV response and other syndemic diseases.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the NSDCC accounting policies. The areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 4. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the NSDCC.

The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act Cap 466, and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

3. Adoption of New and Revised Standards

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

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

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

Standard	Effective date and impact:
IPSAS 43: Leases	<i>Applicable 1st January 2025</i> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities. <i>This standard has no effect on NSDCC</i>
IPSAS 44: Non- Current Assets Held for Sale and	<i>Applicable 1st January 2025</i> The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:

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Discontinued Operations	Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance. <i>This standard has no effect on NSDCC</i>
IPSAS 45: Property Plant and Equipment	Applicable 1st January 2025 The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets. <i>This standard has no effect on NSDCC</i>
IPSAS 46: Measurement	Applicable 1st January 2025 The objective of this standard was to improve measurement guidance across IPSAS by: <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. The standard also introduces a public sector specific measurement bases called the current operational value. <i>This standard has no effect on NSDCC</i>
IPSAS 47: Revenue	Applicable 1st January 2026 This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions. <i>This standard has no effect on NSDCC</i>
IPSAS 48: Transfer Expenses	Applicable 1st January 2026 The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers. <i>This standard has no effect on NSDCC</i>

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<p>IPSAS 49: Retirement Benefit Plans</p>	<p><i>Applicable 1st January 2026</i> The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan. <i>This standard has no effect on NSDCC</i></p>
<p>IPSAS 50: Exploration For & Evaluation of Mineral Resources</p>	<p><i>Applicable 1st January 2027</i> The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. <p><i>This standard has no effect on NSDCC</i></p>

iii. Early adoption of standards

The NSDCC did not early – adopt any new or amended standards in year 2024/2025

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4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the NSDCC and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realised in the statement of financial performance over the useful life of the assets that has been acquired using such funds.

ii) Revenue from exchange transactions

Interest income

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

b) Budget information

The original budget for the Current FY was approved by the National Assembly. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the NSDCC upon receiving the respective approvals in order to conclude the final budget. Accordingly,

c) Taxes

Current income tax

Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the area where the NSDCC operates and generates taxable income. Current income tax relating to items recognized directly in net assets is recognized in net assets and not in the statement of financial performance. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

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d) Property, plant and equipment

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

The annual depreciation rates are calculated using reducing method. The rates in use are:

Nature of Asset	Rate
Motor Vehicle	25%
Computers	33.3%
Office Equipment	20%
Furniture and Fitting	12.5%
Computer software amortization	12.5%

e) Leases

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

f) Intangible assets

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

g) Financial instruments

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

a) Financial assets

Classification of financial assets

The NSDCC classifies its financial assets as subsequently measured at amortized cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the

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

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

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

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

Fair value through surplus or deficit

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

Impairment

The NSDCC assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The NSDCC recognizes a loss allowance for such losses at each reporting date. Critical estimates and

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significant judgments made by management in determining the expected credit loss (ECL) are set out in *Note 5*

b) Financial liabilities

Classification

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

h) Inventories

Inventory is measured at cost upon initial recognition. After initial recognition, inventory is measured at the lower cost and net realizable value. To the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the NSDCC.

i) Provisions.

Provisions are recognized when the NSDCC has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Where the NSDCC expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

j) Contingent liabilities

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

k) Nature and purpose of reserves

The NSDCC created and maintains accumulated surplus as a revaluation reserve. Any surplus or deficits at the end of the financial year are transferred into this reserve.

l) Changes in accounting policies and estimates

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

m) Employee benefits

Retirement benefit plans

Retirement benefit plans

The NSDCC provides gratuity benefits for its employees. The amount is calculated at 31% of basic pay for the duration of the three-year renewable contract. The amount earned during the year are expensed in the statement of financial performance and recognized as a current liability in the statement of financial position. The amount earned is payable at the end of the employees' contract or when exiting the NSDCC.

n) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are

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reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

o) Related parties

The NSDCC 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 NSDCC, or vice versa. Members of key management are regarded as related parties and comprise the directors, and CEO.

a) 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.

b) Comparative figures

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

c) Subsequent events

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

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5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The *NSDCC* based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the *NSDCC*. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

Useful lives and residual value

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

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

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note 40. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

	FY 2024/2025	Re-stated 2023/2024	Audited 2023/2024
6 Transfers from Other Government entities			
Unconditional grants	Ksh	Ksh	Ksh
GOK-Operational grant	1,171,950,000	966,999,997	966,999,997
GOK-Development grant	-	26,000,000	26,000,000
Global fund grant	-	-	443,530,834
UNFPA grant	7,737,567	4,230,000	4,230,000
Total Unconditional grants	1,179,687,567	997,229,997	1,440,760,830
Conditional grants amortized			
Deferred revenue	87,179,516	-	-
Total Government grants	1,266,867,083	997,229,997	1,440,760,830

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6b) Transfers from Ministries, Departments and Agencies (MDAs)

NSDCC	Amount recognized to Statement of Financial performance. KShs	Amount deferred under deferred income. KShs	Total transfers '2024/2025 KShs	Comparative Fy 2023/2024 KShs
State Department for Medical Services	1,171,950,000	-	1,171,950,000	997,229,997
Deferred revenue amortized	87,179,516	-	87,179,516	-
Revenue deferred	-	574,000	574,000	-
Total	1,259,129,515	574,000	1,259,703,515	997,229,997

	FY 2024/2025	Re-stated 2023/2024	Audited 2023/2024
	Ksh	Ksh	Ksh
7 Public contributions and donations			
Funding partner			
UNAIDS	2,570,000		
UNDP /UNFPA/UNICEF/UNOP/WHO	-	1,185,000	1,185,000
Other miscellaneous donations and support	324,832	3,550,476	3,550,476
	<u>2,894,832</u>	<u>4,735,476</u>	<u>4,735,476</u>

8 Other income

This is funds received from the National Cancer Institute for shared services

Miscellaneous incomes	7,638,851	5,615,378	5,615,378
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9 Finance Income

This represents interest earned from bank deposits during the period.

Interest earned	774,539	871,764	6,891,586
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	FY 2024/2025	Re-stated 2023/2024	Audited 2023/2024
10 Use of Goods and Services	Ksh		Ksh
Program travel expense	241,870,606	257,553,969	632,611,828
Design printing and publishing	15,578,697	19,406,488	27,248,824
Hire charges	106,574,054	72,133,381	140,008,509
Advertisement	2,196,199	7,717,252	32,916,387
Consulting fees	24,064,836	24,677,631	90,663,981
Audit fees	3,700,000	3,700,000	3,700,000
Consumables	6,995,809	2,977,587	3,437,842
Utilities	4,505,007	5,034,047	5,034,047
Fuel and Lubricants	16,808,032	19,878,074	34,397,963
General Insurance	8,981,463	13,123,047	13,123,047
Licenses and permits	22,197,740	13,943,375	13,943,375
Postage	124,786	301,239	301,239
Stationery	19,270,006	10,386,677	12,193,099
Rent	44,223,213	56,580,259	56,580,259
Security costs	2,655,000	2,549,000	2,549,000
Telecommunication	9,803,204	25,269,629	25,339,457
Staff Training	2,475,592	7,841,403	7,841,403
Membership and subscriptions	748,742	1,216,674	1,216,674
Other General expenses	12,571,322	14,231,341	14,231,341
Bank charges	3,265,715	3,274,733	6,456,509
	548,610,023	561,795,808	1,123,794,786
11 Employee costs			
Basic Salary	236,679,648	221,053,221	221,053,221
House Allowance	60,438,292	55,408,093	55,408,093
Remuneration Allowances	31,554,821	28,496,366.05	28,496,366
Staff Gratuity	70,164,457	67,593,963	67,593,963
Staff Medical Insurance	49,024,972	41,228,844	41,228,844
Other Allowances	8,716,856	6,424,743	6,424,743
Non-Practicing allowance	1,193,548	960,000	960,000
Acting/Special duty Allowance	458,228	-	-
Leave allowance	3,419,014	3,383,364	3,383,364
Employer NSSF Contribution	5,519,961	2,606,040	2,606,040
Employer Housing Fund Contribution	5,333,729	4,047,000	4,047,000
Deployed staff responsibility allowances	2,756,799	3,826,382	3,826,382
Casual wages	2,927,741	154,000	154,000
	478,188,066	435,182,017	435,182,017

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	FY 2024/2025	Audited 2023/2024
12 Council Expenses	Ksh	Ksh
Sitting Allowance	11,940,000	8,798,494
Meal Allowance	584,000	534,160
Travel allowance	6,385,400	4,412,400
Chair Honoraria	1,044,000	1,044,000
Medical insurance	485,045	465,886
Other Expenses	2,681,637	692,875
Board Training	580,000	2,456,723
	<u>23,700,082</u>	<u>18,404,538</u>
13 Depreciation and amortization expense		
Motor Vehicles Depreciation	15,168,008	19,099,844
Computer equipment depreciation	12,997,240	7,980,831
Office Equipment Depreciation	2,792,217	2,921,428
Furniture & Fittings Depreciation	2,783,366	2,754,904
Computer software amortization	3,234,445	3,633,013
	<u>36,975,276</u>	<u>36,390,020</u>
14 Repairs and maintenance		
Repairs and Maintenance General	14,833,323	6,576,489
Motor Vehicles Repairs & Maintenance	18,935,511	12,198,722
Office Equipment Repairs	6,114,306	2,630,015
	<u>39,883,140</u>	<u>21,405,226</u>
15 Transfer to car and mortgage fund*	30,000,000	100,000,000
16 Transfer to other Government Agencies		
Transfer to KEMSA for procurement of tablets for HIV data validation	83,680,091	-
17 Loss/Gain on sale of assets		
During the year under review, NSDCC received compensation for lost items resulting a gain		
Proceeds from insurance compensation/sale	226,110	93,040
Less Cost of items disposed	(772,250)	150,000
Add Accumulated depreciation	361,121	(150,000)
	<u>(185,019)</u>	<u>93,040</u>

* The 2023/24 amount is a restatement amount.

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	2024/2025	Restated 2023/2024	Audited 2023/2024
	Ksh	Ksh	Ksh
18 Cash and cash equivalents			
ABSA Bank -Recurrent vote account	135,301,925	84,277,567	84,277,567
NCBA Bank -UNFPA Operating project account	9,019	46,527	46,527
ABSA Bank -Development vote account	107,282,564	174,396,783	174,396,783
ABSA Bank -USD	2,828	-	-
NCBA GLOBA FUND-KN-H-TNT-1547	-	-	14,475,397
NCBA Bank- Gratuity Fund Account	2,099,051	54,479,270	54,479,270
KCB-NSDCC Staff Mortgage scheme	-	-	3,295,269
Co-op Bank Coast	52,628	2,823	2,823
Co-op Bank Garissa and Tana River	148,884	3,646	3,646
Co-op Bank Wajir and Mandera	208,834	-	-
Co-op Bank Machakos	43,055	5,929	5,929
Co-op Bank Nairobi	55,331	1,365	1,365
Co-op Bank Eastern (Isiolo)	3,416	9,356	9,356
Co-op Bank Eastern (Embu)	108,733	4,781	4,781
Co-op Bank South Rift (Nakuru)	2,545	38,341	38,341
Co-op Bank Nyanza -Kisii	55,954	21,413	21,413
Co-op Bank Nyanza - H/Bay	186,445	1,385,161	1,385,161
Co-op Bank Nyanza - Kisumu	202,213	1,425,873	1,425,873
Co-op Bank Western - Bungoma	45,871	9,914	9,914
Co-op Bank Western - Kakamega	35,621	18,603	18,603
Co-op Bank North Rift - Lodwar	91,960	22,273	22,273
Co-op Bank North Rift - Kitale	66,027	2,113	2,113
Co-op Bank North Rift - Eldoret	38,715	48,711	48,711
Co-op Bank - Central- Nyeri	32,901	18,012	18,012
Co-op Bank - South Rift (Nyahururu)	140,539	35,959	35,959
	246,215,059	316,254,420	334,025,084
19 Prepayment			
Insurance	51,974,584	56,059,238	56,059,238
20 Receivables from exchange transactions			
(a) Receivables from exchange transactions (Current)			
KCB Staff loans receivable	-	-	99,997,870
	-	-	99,997,870
(b) Receivables from exchange transactions (long term)			
Deposits	10,009,348	10,009,348	10,009,348
	10,009,348	10,009,348	10,009,348

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(c) Ageing analysis for Receivables from exchange transactions

Description	2024/2025		2023/2024	
	Ksh			Ksh
	2024/2025	% of the total	2023/2024	% of the total
Less than 1 year	-	0%	-	0%
Between 1- 2 years		0%	-	
Between 2-3 years	-	0%	-	
Over 3 years	10,009,348	100%	10,009,348	100%
Total	10,009,348		10,009,348	

	2024/2025	2023/2024
	Ksh	Ksh
21 Receivables from non-exchange transactions		
NSDCC Field Office Advance	3,981,556	1,203,400
Advances to District Technical Committees	19,820,858	19,820,858
Advance to TOWA project Financial Management Agency	47,020,210	47,020,210
Direct advances to implementers	3,316,375	3,316,375
Advances to Constituency AIDS Committees	673,607	676,066
Advances - World AIDS Day	2,161,700	2,161,700
AIDS Control Units Advances	3,806,024	3,835,024
Staff Imprest Advances	2,268,990	3,885,591
Other advances	185,956	175,956
Less Impairment	(81,560,092)	(81,560,092)
	1,675,184	535,088

(b) Aging analysis for receivable from non-exchange transactions

Description	2024/2025		2023/2024	
	Ksh		Ksh	
	2024/2025	% of the total	2023/2024	% of the total
Less than 1 year	6,436,502	8%	5,264,947	6%
Between 1- 2 years	-		-	
Between 2-3 years	-		-	
Over 3 years	76,798,774	92%	76,830,233	94%
Sub Total	83,235,276		82,095,180	
Less Impairment	(81,560,092)		(81,560,092)	
Total	1,675,184		535,088	

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	2024/2025	2023/2024
22 Inventories	Ksh	Ksh
Office consumables	8,658,845	8,937,398

Detailed disclosure on inventories

	2024/2025
Opening balance	8,937,398
Additional Inventory in the year	4,379,398
Inventory expensed in the year	(4,657,951)
Write-downs in the year	-
Others specify	-
Closing balance	8,658,845

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23. Property, Plant and Equipment

	Motor Vehicles	Computers	Office Equipment	Furniture & fittings	Total
Cost	Ksh	Ksh	Ksh	Ksh	Ksh
AS At 1 July 2023	368,547,108	192,802,312	106,420,962	110,518,274	778,288,656
Adjustments	-	-	-	-	-
Disposal	-	(150,000)	-	-	150,000
Additions	13,490,000	12,086,445	720,000	172,800	26,469,245
AS At 30 June 2024	382,037,108	204,738,757	107,140,962	110,691,074	804,607,900
Adjustments	-	-	-	-	-
Disposal	-	(772,250)	-	-	(772,250)
Additions	-	7,678,450	3,212,136	126,290	11,016,876
AS At 30 June 2025	382,037,108	211,644,957	110,353,098	110,817,364	814,852,526
Depreciation					
AS At 1 July 2023	302,265,233	158,718,744	90,996,812	85,336,070	637,316,859
Depreciation	19,099,844	7,980,831	2,921,428	2,754,904	32,757,007
Disposal	-	(150,000)	-	-	(150,000)
Transfer/adjustment	-	-	-	-	-
As At 30 June 2024	321,365,077	166,549,575	93,918,240	88,090,973	669,923,866
Depreciation	15,168,007.84	12,997,240	2,792,217	2,783,366	33,740,831
Disposal	-	(361,121)	-	-	(361,121)
Transfer/adjustment	-	-	-	-	-
AS At 30 June 2025	336,533,084	179,185,694	96,710,458	90,874,340	703,303,575
Net book values					
AS At 30 June 2024	60,672,031	38,189,181	13,222,721	22,600,101	134,684,035
AS At 30 June 2025	45,504,024	32,459,263	13,642,640	19,943,024	111,548,951

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Valuation

Motor vehicles, computers, office equipment and software were valued by professional valuers in line with the National Assets and Liabilities Management Policy and Guidelines. The assets were revalued by Edwin Kipchumba Metoh professional valuers on this date October 21, 2021. These amounts were adopted by the Board with concurrence from the National Treasury.

23 (b) Property, Plant and Equipment at Cost

Description	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Motor Vehicles, Including Motorcycles	382,037,108	336,533,084	45,504,024
Computers And Related Equipment	211,644,957	179,185,694	32,459,263
Office Equipment	110,353,098	96,710,458	13,642,640
Furniture, And Fittings	110,817,364	90,874,340	19,943,024
Total	814,852,526	703,303,575	111,548,951

None of the NSDCC assets are fully depreciated.

24. Intangible Assets

Computer Software	2024/2025	2023/2024
	Ksh	Ksh
Cost		
At beginning of the year	35,059,786	35,059,786
Additions		
Revaluation adjustment	-	-
At end of the year	35,059,786	35,059,786
Amortization and impairment		
At the beginning of the year	(9,184,225)	(5,551,211)
Amortization	(3,234,445)	(3,633,013)
At end of the year	(12,418,670)	(9,184,225)
NBV	22,641,116	25,875,561

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	2024/2025	2023/2024	2023/2024
	Ksh	Ksh	Ksh
25 Trade and other payables from exchange transactions			
Payable to suppliers of goods and services	-	-	24,385,901
Other payables	-	-	106,425
	<u>-</u>	<u>-</u>	<u>24,492,326</u>

25b Description	2024/2025		2023/2024	
	Ksh		Ksh	
	2024/2025	% of the total	2023/2024	% of the total
Less than 1 year	-	0%	24,492,326	100%
Between 1- 2 years	-		-	
Between 2-3 years	-		-	
Over 3 years	-		-	
Total	<u>-</u>		<u>24,492,326</u>	

	FY	Restated	Audited
	2024/2025	2023/2024	2023/2024
	Ksh	Ksh	Ksh
26 Provisions			
Audit fees			
Opening balance	4,200,000	4,200,000	4200000
Payments during the year	(3,700,000)	(3,700,000)	-3700000
Provision for the year	3,700,000	3,700,000	3700000
Closing balance	<u>4,200,000</u>	<u>4,200,000</u>	<u>4,200,000</u>

27 Employee benefit obligation			
Staff gratuity			
Opening balance	121,276,734	94,401,734	94,401,734
Payments during the year	(120,144,554)	(40,718,964)	(40,718,964)
Provision for the year	70,164,457	67,593,964	67,593,964
Closing balance	<u>71,296,637</u>	<u>121,276,734</u>	<u>121,276,734</u>

28 Deferred revenue			
This refers to funds disbursed for capital projects that had not been utilized			
Opening balance	189,499,425	186,000,000	186,000,000
Addition during the year	574,000	3,499,425	3,499,425
Amortized during the year for:			
Procurement of tablets	(83,080,091)	-	-
Tree planting	(3,499,425)	-	-
Procurement of laptops	(600,000)		
	<u>102,893,909</u>	<u>189,499,425</u>	<u>189,499,425</u>

29 Revaluation reserve			
The NSDCC carried out a revaluation of all non-current assets during the FY 2021/22 resulting in creation of a Ksh 138,239,752 revaluation reserve as follows:			
Opening balance	138,239,752	138,239,752	138,239,752

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	FY 2024/2025 Ksh	Restated 2023/2024 Ksh	Audited 2023/2024 Ksh
30 Provision for doubtful debts			
The outstanding advances listed below were considered doubtful			
First World AIDS Day Commemoration Advance	2,161,700	2,161,700	2,161,700
AIDS Control Units Advances	3,697,926	3,697,926	3,697,926
District Technical Committees	19,613,358	19,613,358	19,613,358
Advances to former employees	2,216,487	2,216,487	2,216,487
Community Based Organizations	782,283	782,283	782,282
TOWA Project Sub-implementers Advances	53,088,338	53,088,338	53,088,338
	81,560,092	81,560,092	81,560,092
31 Cash generated from operations			
(Deficit)for the year before tax	36,953,609	(164,631,954)	(177,080,276)
Adjustments for:			
Depreciation	36,975,276	36,390,020	36,390,020
Deferred revenue			
Loss/Gain on disposal of assets	(185,019)	93,040	93,040
Working capital changes			
Decrease/Increase in trade and other payables			24,353,837
Decrease/Increase in taxation		(106,946)	(106,946)
Employee benefit obligation	(49,980,098)	26,875,000	26,875,000
Decrease/Increase in inventories	278,553	(7,146,162)	(7,146,162)
Increase/Decrease in receivables from non exchange transactions	(1,140,092)	2,621,867	(96,900,114)
Increase/Decrease in prepayment	4,084,654	(34,425,596)	(34,425,596)
Decrease in deferred revenue	(86,605,516)	(3,499,425)	(3,499,425)
Cash flows from operating activities	(59,248,594)	(143,830,156)	(231,446,621)

32. Restatement

The financial statement figures for the FY 2023/24 have been restated as follows:

1. The opening balance for cash and cash equivalents and receivables as July 1, 2023, has been adjusted to exclude Global Fund project balances.
2. During FY 2023/24, a payment of Ksh 6,812,388 was made to KRA following a tax ledger reconciliation that identified tax liability arising from past periods.
3. Revenue and expense items for FY 2023/24 have been restated to exclude transactions relating to the Global Fund project and the NSDCC car and mortgage scheme.

The above restatements has been occasioned by a change in accounting policy to exclude financial performance and financial positions items that related to the Global Fund grant and the NSDCC car

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and mortgage fund in the NSDCC annual report and financial statements. Management has been and continue to prepare separate financial statements for both the Global Fund project and Car and Mortgage fund that are audited separately.

33. Financial Risk Management

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

i) Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The NSDCC credit risk is primarily attributable to its liquid funds with financial institutions' staff receivables as well as fund advanced the regional offices and CACCs to undertake projects. The credit risk with financial institutions is low because the counter parties are banks with high credit ratings. The financial assets are fully performing as NSDCC continues to enjoy services secured by these balances.

Credit risk arising from cash and cash equivalents and trade and other receivables are managed in line with the corporation's credit policies as laid down by the board to ensure effective oversight and reduction of credit risk.

The NSDCC maximum exposure to credit risk as at 30th June 2025 is analyzed in the table below:

	Total Amount Kshs	Fully Performing Kshs	Past Due Kshs	Impaired Kshs
At June 30, 2025				
Receivables from exchange transactions	270,142,308	270,142,308	-	-
Receivables from non-exchange transactions	83,334,566	1,774,474	-	81,560,092
Bank balances	324,814,447	324,814,447	-	-
Total	678,291,321	596,731,229	-	81,560,092
At 30 June 2024				
Receivables from exchange transactions	166,066,458	166,066,458	-	-
Receivables from non-exchange transactions	82,095,180	535,088	-	81,560,092
Bank balances	334,025,084	334,025,084	-	-
Total	582,186,722	500,626,630	-	81,560,092

Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the NSDCC has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The board of directors sets the NSDCC's credit

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policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

ii) Liquidity risk management

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

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June (Current FY)				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	4,200,000	-	-	4,200,000
Deferred income	574,000	-	102,319,910	102,893,910
Employee benefit obligation	71,296,637	-	-	71,296,637
Total	76,070,637	-	102,319,910	178,390,546
As at 30th June (Previous FY)				
Trade payables	24,492,326	-	-	24,492,326
Current portion of borrowings	-	-	-	-
Provisions	4,200,000	-	-	4,200,000
Deferred income	3,499,425	-	186,000,000	189,499,425
Employee benefit obligation	121,276,734	-	-	121,276,734
Total	153,468,485	-	186,000,000	339,468,485

iii) Market risk

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

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a) Foreign currency risk

The NSDCC has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are converted at the time of payment is done using the prevailing spot exchange rate.

The main foreign currency risk faced by the NSDCC relates to Global Grant where the funds are requested from the exchequer in Dollars but disbursed to NSDCC in Kenyan Shillings.

Considering the above, any adverse movement in exchange rates may result in either exchange gain or loss, with the latter having a negative impact on earnings, as the Council reports its financial performance in Kenya shillings.

b) Interest rate risk

Interest rate risk is the risk that the NSDCC's financial condition may be adversely affected as a result of changes in interest rate levels. The NSDCC's interest rate risk arises from bank deposits. This exposes the NSDCC to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the NSDCC's deposits.

Management of interest rate risk

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

34. Related Party Disclosures

Nature of related party relationships

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

Government of Kenya

The Government of Kenya is the principal shareholder of the NSDCC, holding 100% of the NSDCC's equity interest.

Other related parties include:

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

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Description	FY 24/25	FY 23/24
	Kshs	Kshs
Transactions with related parties		
a) Sales to related parties		
Conference fees from govt agencies		125,000
Shared services reimbursement from govt. Agencies	7,638,851	5,615,378
Total	7,638,851	5,740,378
B) purchases from related parties		
Hire of facilities from govt agencies	5,520,168	14,664,072
Procured services from govt agencies	17,595,285	9,597,000
Training services from govt agencies	1,563,073	857,397
Total	24,678,528	25,118,469
b) Grants /transfers from the government		
Grants from national govt	1,171,950,000	1,436,530,831
Total	1,171,950,000	1,436,530,831
c) Key management compensation		
Directors' emoluments	10,446,815	18,404,538
Compensation to key management	36,516,196	88,775,662
Total	46,963,011	107,180,199

35. Events after the Reporting Period

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

36. Ultimate and Holding Entity

The NSDCC is a State Corporation under the Ministry of Health. Its ultimate parent is the Government of Kenya

37. Currency

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

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20. Appendices

Appendix 1: Implementation Status of Auditor-General's Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
FY 2021/21				
Key audit matters	A prior year audit issue on budget control and performance remained unresolved as at June 2021. Management has not provided reasons for delays in resolving prior year issues. Further the unresolved prior year issue is not disclosed under progress on follow up of auditor's recommendations section of the financial statements as required by the Public Sector Accounting Standards Board reporting template	<i>NSDCC acknowledges and appreciates the issues raised by the Auditor General on prior year unresolved audit matters and has since rectified the same in the subsequent years.</i>	<i>All prior audit issues have been responded through a report to Public Investment Committee and NSDCC awaits the PIC recommendation</i>	FY 2024/25
FY 2022/23				
Emphasis of matter- Budgetary control and performance	The statement of comparative budget and actual budget amounts reflects income budget of Ksh 1,784,118,968 and actual on comparable basis of Ksh 1,529,945,655 resulting to revenue shortfall of Ksh 254,173,313 or 14% of the budget. Similarly, the Council spent 1,365,070,176 compared to approved budget of 2,194,529,776 resulting in under absorption of Ks 898,459,600 or 38%. The underfunding and underperformance may have affected the council's key mandate of coordinating HIV and AIDS response in Kenya.	NSDCC management acknowledges the observation regarding budgetary performance and offers explanation as follows. During FY 2022/23, the council did not receive quarter three allocation for recurrent vote amounting to Ksh 186,750,000 and Ksh 61,000,000 for development vote occasioning the reported revenue shortfall.	<i>All prior audit issues have been responded through a report to Public Investment Committee and NSDCC awaits the PIC recommendation</i>	FY 2024/25

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Reference on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
Emphasis of matter- Decline in Accumulated Surplus balance	The Statement of financial performance reflects a deficit of Ksh 65,225,763 while statement of changes in net assets reflects an accumulated surplus balance of 376,308,053 which has declined from accumulated surplus balance of Ksh 629,570,629 as at June 2021 on account of deficits registered in the past two years totalling to Ksh 253,262,576 which management has attributed to non-remittance of recurrent budgetary allocation.	NSDCC management acknowledges the observation regarding declining accumulated surplus balance and concurs with this observation.	<i>All prior audit issues have been responded through a report to Public Investment Committee and NSDCC awaits the PIC recommendation</i>	FY 2024/25
FY 2023/24				
Emphasis of matter-	<p>Budgetary control and performance</p> <p>The statement of comparison of budget and actual amounts reflects final income budget of Kshs.2,009,488,195 and actual on comparable basis amount of Kshs.1,626,250,133 resulting to an underfunding of Kshs.383,238,062 or 19%. Similarly, the Council spent Kshs.1,598,786,567 against actual receipts of Kshs.1,626,250,133 resulting to under expenditure of Kshs.27,463,566.</p> <p>The underfunding and under-expenditure affected the planned activities and may have impacted negatively on service delivery to the public.</p>	<ul style="list-style-type: none"> ▪ The NSDCC concurs with this observation. and wish to provide the following explanation. ▪ Out of Ksh 52,000,000 allocated for “elimination of Mother to Child Transmission of HIV (eMTCT), only Ksh 26,000,000 (50%) was disbursed. ▪ Similarly, of the Ksh 795,241,337 development grant allocation, Ksh 348,241,337 (56%) was disbursed. ▪ The NSDCC was able to mobilise Appropriation In Aid amounting to Ksh 10,350,854 against budget amount of Ksh 20,000,000 	<i>All prior audit issues have been responded through a report to Public Investment Committee and NSDCC awaits the PIC recommendation</i>	

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Reference on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
		<p>resulting in a shortfall of Ksh 9,649,146.</p> <ul style="list-style-type: none"> ▪ Cumulatively the shortfall amounts to Ksh 383,238,062 as indicated by the Auditor General. The failure to receive funds allocated to NSDCC impacted negatively on the reported revenue and expenditure. 		
Emphasis of Matters	<p>Long Outstanding Doubtful Debts</p> <p>The statement of financial position and as disclosed in Note 18 to the financial statements reflects receivables from non-exchange transactions balance of Kshs.535,088. It was noted that the Council is owed Kshs.81,560,092 which remained outstanding for more than three (3) years without recovery.</p> <p>In the circumstances, the operations of the Council may be affected by delayed payment of debts.</p>	<p>NSDCC acknowledges that the long outstanding balance of Ksh 81,560,092 whose recoverability by NSDCC proved doubtful and made a provision for this amount in the financial statement in compliance with International Public Sector Accounting Standard (IPSAS) number 21, which obliges Public organisations to assess whether there is any indication that an asset may be impaired and if there is such an indication then the entity shall estimate the recoverable amount.</p> <p>The NSDCC continues to engage with the Ministry of Health, National Treasury and other government agencies in following up on recovery</p>	The NSDCC awaits response on the write off from the Attorney General (AG)	

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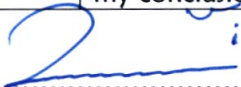
Reference on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
		<p>of these long outstanding advances. A consultative meeting was held between NSDCC and the National Treasury in the current financial year 2024/2025 on the matter and demand letters were issued. Further, upon the lapse of the three months' notice period contained in the letters of demand, the NSDCC has escalated list of those who have not responded to the Attorney General for further action.</p>		
Other Matter	<p>Unresolved Prior Year Matters In the audit report of the previous year, several issues were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources. However, the Management has not resolved the issues as at 30 June, 2024.</p>	<p>NSDCC acknowledges the issues raised and has implemented the Auditor General's recommendations under the report on lawfulness and effectiveness in use of public resources under the financial year 2022/2023 Auditor General's report</p>	<p><i>All prior audit issues have been responded through a report to Public Investment Committee and NSDCC awaits the PIC recommendation</i></p>	
Other Information	<p>Missed Performance Targets Review of the Council's performance revealed that Reduction of New HIV Infections, Sexual Gender Based Violence and Teenage Pregnancy (Triple Threat) among Adolescents and Young People (10-24 years) had a target of five thousand eight hundred and forty-seven (5,847) but only five thousand and thirty was achieved resulting to</p>	<p>The NSDCC targeted to achieve a 20% reduction in the number of new HIV Infections among adolescents and young people aged 10-24 years from 7,308 to 5,847. New HIV infection among adolescents and young people aged</p>	<p><i>All prior audit issues have been responded through a report to Public Investment Committee and NSDCC awaits the</i></p>	

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Reference on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
	<p>missed target of eight hundred and seventeen (817). Further, Access to Government Procurement Opportunities (AGPO) had a target of Kshs.185,100,00 but only Kshs.129,800,000 was achieved resulting to missed target of Kshs.55,300,000. In the circumstances, the Council may not achieve its strategic mandate.</p>	<p>10-24 yrs reduced from 7,308 to 5,030, translating to a 31% reduction in new infections. Therefore, this target was exceeded. Please refer to the link for the 2023 HIV estimates which had not been validated at the time of audit. https://analytics.nsdcc.go.ke/estimates/#!/siProducts/progressreport</p> <p>The NSDCC acknowledges failure to meet the AGPO target. This was as result of revenue shortfall amounting to Ksh 383,238,062 during the financial year. This affected the ability of the council to meet AGPO target.</p>	<p><i>PIC recommendation</i></p>	
<p>Report on lawfulness and effectiveness in the use of public resources</p>	<p>Failure to submit car loan and mortgage financial statements The statement of financial position and as disclosed in Note 15 to the financial statements reflects cash and cash equivalents balance of Kshs.334,025,084. Included in the balance is Kshs.3,295,269 for the staff mortgage scheme and a nil balance for car loan scheme both managed by a bank. However, the financial statements for the car loan and mortgage scheme were not provided for audit verification. This was contrary to Regulation 101(4) Public Finance Management (National Government) Regulations, 2015 which states that an Accounting Officer shall prepare the</p>	<p>The NSDCC acknowledged the need to prepare NSDCC car and mortgage financial statements. The council prepared and submitted financial statements for car loan and mortgage scheme for audit.</p>	<p>The council prepared and submitted financial statements for car loan and mortgage scheme as recommended by the Office of the Auditor General (OAG)</p>	

**NATIONAL SYNDOMIC DISEASES CONTROL COUNCIL
Annual Reports and Financial Statements
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Reference on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
	<p>financial statements in a form that complies with the relevant accounting standards prescribed by the Public Sector Accounting Standards Board, not later than three (3) months after the end of the financial year and submit them to the Auditor General with a copy to the County Treasury, the Controller of Budget and the National Treasury. In the circumstances, Management was in breach of the law.</p>			
Basis for Conclusion	<p>Understaffing of the Council The Council had an approved establishment of two hundred and thirty-nine (239) members of staff. However, only one hundred and forty-six (146) were in post resulting to the understaffing by ninety-three (93) positions. In the circumstances, the effectiveness of the Council with the existing staff deficits could not be confirmed. The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion</p>	<p>The management concurs with the Auditor General's observation. To mitigate the gap identified, the NSDCC requested and was granted authority by the National Treasury to fill thirty (30) priority positions to ensure effective delivery service (Currently the Council has filled 166 of the 239 approved staff establishment positions and will progressively continue to fill the remaining positions upon the availability of budget and requisite approvals.</p>	<p>Currently there is a moratorium halting recruitment in institutions earmarked for restructuring</p>	


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Mr. Douglas O. Bosire
Ag Chief Executive Officer

Date: 14/11/2025

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Appendix IV: Transfers from Other Government Entities

Name	Date Disbursed	Reference Number	Recurrent	Development (Global Fund)	Inter- Ministerial	Total	Amount Received as at 30th June 2025	Differences
			(A)	(B)	(C)	(D)	(E)	(F)
Ministry of Health	14-Aug-24	FT24227ZMCLG	4,333,333	-	-	4,333,333	4,333,333	-
Ministry of Health	14-Aug-24	FT242275KR9D	6,500,000	-	-	6,500,000	6,500,000	-
Ministry of Health	14-Aug-24	FT24227VMZMH	74,329,167	-	-	74,329,167	74,329,167	-
Ministry of Health	16-Sep-24	FT24260SK2FB	4,333,333	-	-	4,333,333	4,333,333	-
Ministry of Health	16-Sep-24	FT24260T3DPN	6,500,000	-	-	6,500,000	6,500,000	-
Ministry of Health	16-Sep-24	FT24260L52DZ	74,329,167	-	-	74,329,167	74,329,167	-
Ministry of Health	15-Oct-24	FT141B90G453	4,333,333	-	-	4,333,333	4,333,333	-
Ministry of Health	15-Oct-24	FT241694KBGL	6,500,000	-	-	6,500,000	6,500,000	-
Ministry of Health	15-Oct-24	FT241896F75L	74,329,167	-	-	74,329,167	74,329,167	-
Ministry of Health	12-Nov-24	FT243177CX8B	4,333,333	-	-	4,333,333	4,333,333	-
Ministry of Health	12-Nov-24	FT24317KMRWF	6,500,000	-	-	6,500,000	6,500,000	-
Ministry of Health	12-Nov-24	FT24317X6ZBR	124,329,167	-	-	124,329,167	124,329,167	-
Ministry of Health	13-Dec-24	FT24348FOTNW	4,333,333	-	-	4,333,333	4,333,333	-
Ministry of Health	13-Dec-24	FT243480BRBK	6,500,000	-	-	6,500,000	6,500,000	-
Ministry of Health	13-Dec-24	FT24348JZJFW	74,329,167	-	-	74,329,167	74,329,167	-
Ministry of Health	8-Jan-25	FT25008FSSON	4,333,333	-	-	4,333,333	4,333,333	-
Ministry of Health	8-Jan-25	FT25008XTKKG	6,500,000	-	-	6,500,000	6,500,000	-
Ministry of Health	8-Jan-25	FT25008LW2NH	74,329,165	-	-	74,329,165	74,329,165	-
Ministry of Health	12-Feb-25	FT25043HQLRI	4,333,333	-	-	4,333,333	4,333,333	-
Ministry of Health	12-Feb-25	FT25043YMPYY	6,500,000	-	-	6,500,000	6,500,000	-

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Ministry of Health	12-Feb-25	FT25043BKDSR	82,662,500	-	-	82,662,500	82,662,500	-
Ministry of Health	17-Mar-25	FT250764QVD8	4,333,333	-	-	4,333,333	4,333,333	-
Ministry of Health	17-Mar-25	FT25076ZQ1SK	6,500,000	-	-	6,500,000	6,500,000	-
Ministry of Health	17-Mar-25	FT25076CC395	82,662,500	-	-	82,662,500	82,662,500	-
Ministry of Health	15-Apr-25	FT25105N6FL2	4,333,333	-	-	4,333,333	4,333,333	-
Ministry of Health	15-Apr-25	FT25105CPYB3	6,500,000	-	-	6,500,000	6,500,000	-
Ministry of Health	15-Apr-25	FT25105579Q6	95,162,500	-	-	95,162,500	95,162,500	-
Ministry of Health	12-May-25	FT25132MF2TK	4,333,333	-	-	4,333,333	4,333,333	-
Ministry of Health	12-May-25	FT25132RIQM	6,500,000	-	-	6,500,000	6,500,000	-
Ministry of Health	12-May-25	FT25132KJ3SX	190,325,000	-	-	190,325,000	190,325,000	-
Ministry of Health	17-Jun-25	FT251689WQ6B	4,166,667	-	-	4,166,667	4,166,667	-
Ministry of Health	17-Jun-25	FT251686RZ3X	8,666,669	-	-	8,666,669	8,666,669	-
Ministry of Health	17-Jun-25	FT2516823TRW	13,000,000	-	-	13,000,000	13,000,000	-
Ministry of Health	17-Jun-25	FT25168DRX48	40,995,833	-	-	40,995,833	40,995,833	-
Ministry of Health	17-Jun-25	FT25168QKKBL	50,000,000	-	-	50,000,000	50,000,000	-
Ministry of Health	30-Sep-24	FT24274J87M4	-	8,326,887	-	8,326,887	8,326,887	-
Ministry of Health	12-Sep-24	FT24256CQ818	-	21,104,421	-	21,104,421	21,104,421	-
Ministry of Health	17-Feb-25	FT25048H12HM	-	129,218,700	-	129,218,700	129,218,700	-
Ministry of Health	30-Jun-25	FT25181T6KB2	-	113,894,967	-	113,894,967	113,894,967	-
			1,171,950,000	272,544,975		1,444,494,974	1,444,494,974	

Name of Transferring entity: Ministry of Health

Name of Beneficiary entity: National Syndemic Diseases Control Council

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Appendix V- Inter-Entity Confirmation Letter

DISBURSEMENTS TO NACC AS AT 30TH JUNE 2025

Date Disbursed	Reference Number	Amounts Disbursed by State Departments for Medical Services as at 30 th June 2025				Amount Received as at 30 th June 2025 (B)	Difference (F)
		Recruitment (A)	Developments (Global Fund) (B)	Insurances (C)	Total (D)		
14-Aug-24	PT2432725H1L1G	4,333,333.00	-	-	4,333,333.00		
14-Aug-24	PT2432726K1S1D	6,500,000.00	-	-	6,500,000.00		
14-Aug-24	PT2432727H1D1H	74,329,167.00	-	-	74,329,167.00		
14-Sep-24	PT2434028K1Z1E	4,333,333.00	-	-	4,333,333.00		
14-Sep-24	PT2434029J1D1V	6,500,000.00	-	-	6,500,000.00		

16-Sep-24	PT2434030J1D1V	74,329,167.00	-	-	74,329,167.00		
15-Dec-24	PT2434031G1J1I	4,333,333.00	-	-	4,333,333.00		
15-Dec-24	PT2434034H1G1A	6,500,000.00	-	-	6,500,000.00		
15-Dec-24	PT2434035F1G1L	74,329,167.00	-	-	74,329,167.00		
13-Nov-24	PT2431773K1G1B	4,333,333.00	-	-	4,333,333.00		
13-Nov-24	PT2431774J1W1V	6,500,000.00	-	-	6,500,000.00		
13-Nov-24	PT2431776J1Z1R	74,329,167.00	-	-	74,329,167.00		
11-Dec-24	PT2434880T1W1V	4,333,333.00	-	-	4,333,333.00		
11-Dec-24	PT2434882R1R1K	6,500,000.00	-	-	6,500,000.00		
11-Dec-24	PT2434882T1W1V	74,329,167.00	-	-	74,329,167.00		
08-Jan-25	PT2500050S1D1E	4,333,333.00	-	-	4,333,333.00		
08-Jan-25	PT2500051K1G1G	6,500,000.00	-	-	6,500,000.00		
08-Jan-25	PT2500051L1V1H	74,329,165.00	-	-	74,329,165.00		
13-Feb-25	PT2504381K1J1I	4,333,333.00	-	-	4,333,333.00		
13-Feb-25	PT2504382F1Y1Y	6,500,000.00	-	-	6,500,000.00		
13-Feb-25	PT2504384C1D1R	82,463,500.00	-	-	82,463,500.00		
17-Mar-25	PT2507482V1D1E	4,333,333.00	-	-	4,333,333.00		
17-Mar-25	PT2507482V1S1R	6,500,000.00	-	-	6,500,000.00		
17-Mar-25	PT2507482V1C1J1S	82,463,500.00	-	-	82,463,500.00		
15-Apr-25	PT2510541A1J1J	4,333,333.00	-	-	4,333,333.00		
15-Apr-25	PT2510542P1E1J	6,500,000.00	-	-	6,500,000.00		
15-Apr-25	PT2510551P1Q1A	95,162,500.00	-	-	95,162,500.00		
13-May-25	PT2513281P1T1K	4,333,333.00	-	-	4,333,333.00		
13-May-25	PT2513281Q1P1E	6,500,000.00	-	-	6,500,000.00		
13-May-25	PT2513281J1K1K	190,325,000.00	-	-	190,325,000.00		
17-Jun-25	PT2516881V1Q1B	4,144,667.00	-	-	4,144,667.00		
17-Jun-25	PT2516882T1R1V	6,566,669.00	-	-	6,566,669.00		
17-Jun-25	PT2516882T1R1V	13,000,000.00	-	-	13,000,000.00		
17-Jun-25	PT2516882K1A1E	48,995,833.00	-	-	48,995,833.00		
17-Jun-25	PT2516882K1A1E	58,000,000.00	-	-	58,000,000.00		
30-Sep-24	PT2427402P1Y1A	-	8,336,887.00	-	8,336,887.00		
12-Sep-24	PT242564C1Q1I1E	-	31,004,428.00	-	31,004,428.00		
17-Feb-25	PT250684111D1H1I	-	138,318,708.00	-	138,318,708.00		
30-Jun-25	PT2518176K1E1I	-	113,894,964.00	-	113,894,964.00		
		1,171,958,000.00	373,544,975.00	-	1,444,494,975.00		

[Handwritten signature]
Dr. Ouma Oluga, OGW
PRINCIPAL SECRETARY

NATIONAL SYNDemic DISEASES CONTROL COUNCIL
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DISBURSEMENTS TO NACC AS AT 30TH JUNE 2025							
Amounts disbursed by state department for Medical Services as at 30th June 2025							
Date Disbursed	Reference Number	Recurrent (A)	Development (Global Fund) (B)	Inter-Ministerial (C)	Total (D)	Amount Received as at 30th June 2025 (E)	Differences (F)
14-Aug-24	FT24227ZMCLG	4,333,333.00	-	-	4,333,333.00	4,333,333.00	-
14-Aug-24	FT242275KR9D	6,500,000.00	-	-	6,500,000.00	6,500,000.00	-
14-Aug-24	FT24227VMZMH	74,329,167.00	-	-	74,329,167.00	74,329,167.00	-
16-Sept-24	FT24260SK2FB	4,333,333.00	-	-	4,333,333.00	4,333,333.00	-
16-Sept-24	FT24260T3DPN	6,500,000.00	-	-	6,500,000.00	6,500,000.00	-
16-Sept-24	FT24260L52DZ	74,329,167.00	-	-	74,329,167.00	74,329,167.00	-
15-Oct-24	FT141B90G453	4,333,333.00	-	-	4,333,333.00	4,333,333.00	-
15-Oct-24	FT241694KBGL	6,500,000.00	-	-	6,500,000.00	6,500,000.00	-
15-Oct-24	FT241896F75L	74,329,167.00	-	-	74,329,167.00	74,329,167.00	-
12-Nov-24	FT243177CX8B	4,333,333.00	-	-	4,333,333.00	4,333,333.00	-
12-Nov-24	FT24317KMRWF	6,500,000.00	-	-	6,500,000.00	6,500,000.00	-
12-Nov-24	FT24317X6ZBR	124,329,167.00	-	-	124,329,167.00	124,329,167.00	-
13-Dec-24	FT24348F0TNW	4,333,333.00	-	-	4,333,333.00	4,333,333.00	-
13-Dec-24	FT243480BRBK	6,500,000.00	-	-	6,500,000.00	6,500,000.00	-
13-Dec-24	FT24348JZJFW	74,329,167.00	-	-	74,329,167.00	74,329,167.00	-
08-Jan-25	FT25008FSS0N	4,333,333.00	-	-	4,333,333.00	4,333,333.00	-
08-Jan-25	FT25008XTKKG	6,500,000.00	-	-	6,500,000.00	6,500,000.00	-
08-Jan-25	FT25008LW2NH	74,329,165.00	-	-	74,329,165.00	74,329,165.00	-
12-Feb-25	FT25043HQLRI	4,333,333.00	-	-	4,333,333.00	4,333,333.00	-
12-Feb-25	FT25043YMPYY	6,500,000.00	-	-	6,500,000.00	6,500,000.00	-
12-Feb-25	FT25043BKDSR	82,662,500.00	-	-	82,662,500.00	82,662,500.00	-
17-Mar-25	FT250764QVD8	4,333,333.00	-	-	4,333,333.00	4,333,333.00	-
17-Mar-25	FT25076ZQ1SK	6,500,000.00	-	-	6,500,000.00	6,500,000.00	-
17-Mar-25	FT25076CC39S	82,662,500.00	-	-	82,662,500.00	82,662,500.00	-
15-Apr-25	FT25105N6FL2	4,333,333.30	-	-	4,333,333.30	4,333,333.30	-
15-Apr-25	FT25105CPYB3	6,500,000.00	-	-	6,500,000.00	6,500,000.00	-
15-Apr-25	FT25105579Q6	95,162,500.00	-	-	95,162,500.00	95,162,500.00	-
12-May-25	FT25132MF2TK	4,333,333.30	-	-	4,333,333.30	4,333,333.30	-
12-May-25	FT25132RIQM	6,500,000.00	-	-	6,500,000.00	6,500,000.00	-
12-May-25	FT25132KJ3SX	190,325,000.00	-	-	190,325,000.00	190,325,000.00	-
17-Jun-25	FT251689WQ6B	4,166,667.00	-	-	4,166,667.00	4,166,667.00	-

17-Jun-25	FT251686RZ3X	8,666,669.00	-	-	8,666,669.00	8,666,669.00	-
17-Jun-25	FT2516823TRW	13,000,000.00	-	-	13,000,000.00	13,000,000.00	-
17-Jun-25	FT25168DRX48	40,995,833.00	-	-	40,995,833.00	40,995,833.00	-
17-Jun-25	FT25168QKKBL	50,000,000.00	-	-	50,000,000.00	50,000,000.00	-
30-Sept-24	FT24274J87M4	-	8,326,887.00	-	8,326,887.00	8,326,887.00	-
12-Sept-24	FT24256CQ818	-	21,104,420.80	-	21,104,420.80	21,104,420.80	-
17-Feb-25	FT25048H12HM	-	129,218,700.00	-	129,218,700.00	129,218,700.00	-
30-Jun-25	FT25181T5KB2	-	113,894,966.80	-	113,894,966.80	113,894,966.80	-
		1,171,949,999.600	272,544,974.60		1,444,494,974.20	1,444,494,974.20	

The Chief Executive Officer,
National Syndemic Diseases
Control Council (NSDCC)
P. O. Box 61307 - 00200
NAIROBI

NATIONAL SYNDemic DISEASES CONTROL COUNCIL
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Appendix VII: Reporting on Disaster Management Expenditure

Programme	Sub-programme	Disaster Type	Category of disaster related Activity.	Expenditure item	Amount (Kshs.)	Comments
Installation of listen servers and configuration of a disaster recovery (dr) site for NSDCC at our Nairobi regional office (Nyayo house)		Critical data and systems.	Installation of Listen DR Site servers.	<ol style="list-style-type: none"> 1. Acquisition of Server hardware and software. 2. Installation of the Server software on the dedicated hardware. 3. Configuration of the Server 4. Implementation of security measures to protect sensitive data. 	4,715,750.00	The DR site was deployed and functional (Attached see con)